

St. Helena Parish Police Jury

Greensburg, Louisiana

Annual Financial Statements

As of and for the Year Ended December 31, 2019
With Supplementary Information



BRUCE HARRELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

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

**Annual Financial Statements
As of and for the Year Ended December 31, 2019
With Supplementary Information**

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Independent Auditor's Report

To St. Helena Parish Police Jury
Greensburg, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (hereinafter referred to as "Police Jury"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District No. 1 and Subsidiary and the Waterworks District No. 2 of St. Helena Parish, which collectively represents 94%, 91% and 97%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. The St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Helena Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, is based solely on the reports of the other auditors. The financial statements of St. Helena Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5th Ward Recreation District, which collectively represents 6%, 9% and 3%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units were not audited. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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A Professional Accounting Corporation

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

Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units

The financial statements of the following discretely presented component units, St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5th Ward Recreation District have not been audited, and we were not engaged to audit the financial statements as part of our audit of the Police Jury's basic financial statements. Their financial activities are included in the Police Jury's basic financial statements as discretely presented component units and collectively represent 6%, 9%, and 3% of the assets, net position, and revenues, respectively, of the Police Jury's aggregate discretely presented component units.

Qualified Opinion

In our opinion, based on our audit and the reports of other auditors, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the St. Helena Parish Police Jury, as of December 31, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 11-19 and 74-77, as well as the information presented in the Schedule of Changes in Net OPEB Liability and Related Ratios on page 80, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability on pages 81-82, and the Schedule of the St. Helena Parish Police Jury's contributions on pages 83-84, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Police Jury's basic financial statements. The accompanying schedules listed as Other Supplementary Information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Cost of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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The accompanying schedules listed as Other Supplementary Information in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying schedules listed as Other Supplementary Information in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2021, on our consideration of the St. Helena Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, LA

January 11, 2021

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Required Supplementary Information (Part I)

Management's Discussion and Analysis

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

Introduction

The St. Helena Parish Police Jury is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (GASB 34), as amended. The amendment of GASB Statement No. 34, including the adoption of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and applicable standards are more fully described in *Footnote 1 – Summary of Significant Accounting Policies*.

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2019. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

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

Overview of the Annual Financial Report

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

Government-Wide Financial Statements

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

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

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

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

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

The government-wide financial statements can be found on pages 21-22 of this report.

Fund Financial Statements

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

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

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

The St. Helena Parish Police Jury maintains 31 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, Sales Tax, and the Hospital Hazard Mitigation funds, each of which are considered to be major funds. Data from the other 26 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 24-29 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

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

The basic fiduciary fund financial statement can be found on page 31 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34 through 71 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 86-106 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 21 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

Net Position 2019 and 2018

	Governmental Activities	
	2019	2018
Assets:		
Current and Other Assets	\$ 12,117,419	\$ 10,689,236
Capital Assets	20,801,703	19,209,726
Other Assets	-	126,029
Total Assets	32,919,122	30,024,991
Deferred Outflows of Resources		
Pension Related	795,982	309,375
OPEB Related	509,565	-
Total Deferred Outflows of Resources	1,305,547	309,375
Liabilities:		
Long-Term Debt Outstanding	5,684,264	3,794,651
Other Liabilities	1,628,887	1,120,518
Total Liabilities	7,313,151	4,915,169
Deferred Inflows of Resources		
Pension Related	65,047	413,024
OPEB Related	198,073	209,077
Total Deferred Inflows of Resources	263,120	622,101
Net Position:		
Net Investment in Capital Assets	18,313,153	17,269,765
Restricted	10,432,229	9,468,849
Unrestricted	(2,096,984)	(1,941,518)
Total Net Position	\$ 26,648,398	\$ 24,797,096

One of the largest portions of the St. Helena Parish Police Jury's net position (69 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The St. Helena Parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Helena Parish Police Jury's net position (39 percent) represents resources that are subject to external restrictions on how they may be used. The *unrestricted net position* (-8 percent) is a deficient balance.

The Police Jury's activities increased its total net position by \$1,851,302 during the current fiscal year.

In order to further understand what makes up the changes in net position, the table on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 22 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

Changes in Net Position

For the years ended December 31, 2019 and 2018

	Governmental Activities		Variance	
	2019	2018	Amount	Percentage
Revenues:				
Program Revenues:				
Charges for Services	\$ 489,017	\$ 446,904	\$ 42,113	9%
Operating Grants and Contributions	301,151	337,827	(36,676)	-11%
Capital Grants and Contributions	1,866,072	1,533,357	332,715	22%
General Revenues:				
Property Taxes	1,758,161	1,758,323	(162)	-
Sales Taxes	2,261,808	2,116,293	145,515	7%
Other Taxes	1,787	1,832	(45)	-2%
Fire Insurance Rebates	32,085	28,532	3,553	12%
Intergovernmental	1,480,083	1,556,436	(76,353)	-5%
Interest Income	124,614	114,466	10,148	9%
Miscellaneous	9,637	41,001	(31,364)	-76%
Gain (Loss) on Disposition of Assets	(21,823)	39,997	(61,820)	-155%
Total Revenues	8,302,592	7,974,968	327,624	4%
Expenses:				
General Government	1,855,592	1,604,339	251,253	16%
Public Safety	1,112,353	1,173,711	(61,358)	-5%
Public Works	3,125,788	3,146,066	(20,278)	-1%
Health and Welfare	118,174	162,339	(44,165)	-27%
Recreation	61,842	61,986	(144)	-
Economic Development	26,030	33,498	(7,468)	-22%
Payments to Other Governments	74,239	177,037	(102,798)	-58%
Interest on Long Term Indebtedness	77,272	62,307	14,965	24%
Total Expenses	6,451,290	6,421,283	30,007	-
Increase in Net Position	1,851,302	1,553,685	297,617	19%
Net Position - Beginning	24,797,096	23,149,177	1,647,919	7%
Prior Period Adjustments	-	94,234	(94,234)	-100%
Net Position - Beginning	24,797,096	23,243,411	1,553,685	7%
Net Position, Ending	\$ 26,648,398	\$ 24,797,096	\$ 1,851,302	7%

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2019

Governmental Activities

Governmental activities increased the St. Helena Parish Police Jury's net position by \$1,851,302. Key elements of this change in net position as shown on the previous page are as follows:

- Total Revenues increased by \$327,624 or four percent during the year. The largest increase was due to the increase in capital grants and contributions in the amount of \$332,715.
- Total Expenses increased by \$30,007 or by less than one percent during the year. The largest increase during 2019 was in general government in the amount of \$251,253.
- The increase in net position for 2019 was \$1,851,302 which was an increase from the previous year by \$297,617.

Fund Financial Analysis

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

Governmental Funds

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

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$10,747,628, an increase of \$884,749. Approximately two percent of this total amount, \$192,427 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the St. Helena Parish Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was \$315,399. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$2,247,016. Unassigned fund balance represents approximately 14 percent of total general fund operating expenditures and other financing source outflows.

The fund balance of the St. Helena Parish Police Jury's general fund decreased by \$78,630 during the current fiscal year.

The Road Building & Maintenance Fund had a decrease in fund balance for the current year of \$68,946, for an ending total of \$2,614,060.

The Solid Waste Fund has a total fund balance of \$116,608 which increased by \$50,587.

The Sales Tax Fund has a total fund balance of \$2,371,970 which increased by \$293,945.

The Hospital Hazard Mitigation Fund has a total fund balance of (\$61,719), which decreased by \$104,377.

St. Helena Parish Police Jury

**Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended December 31, 2019**

Major Fund Budgetary Highlights

Differences between the original and final amended budgets of the major funds budgeted for expenditures resulted in a decrease of \$266,828 in appropriations (outflows). The Road District Mtc. Fund charges to appropriations (outflows) in the amount of \$507,279 was the largest.

The differences between the 2019 original and final amended budgets of the major funds, for appropriations resulted in an increase of \$607,725 (inflows). The Road District Mtc. Fund appropriations (inflows) in the amount of \$250,468 was the largest.

The actual appropriations for the Solid Waste Fund were more than the final budget resources (inflows) in the amount of \$36,903.

The actual charges to appropriations for the Sales Tax Fund were more than the final budget uses (outflows) in the amount of \$67,659.

Capital Assets and Debt Administration

Capital Assets

The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2019, amounted to \$20,801,703 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Police Jury's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 8 to the financial statements on page 50 of this report.

**Capital Assets (Net of Depreciation)
2019 and 2018**

Capital Assets	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2019	2018		
Land	\$ 330,932	\$ 330,932	\$ -	0%
Construction in Progress	2,641,297	1,706,696	934,601	55%
Buildings and Improvements	6,991,616	6,601,176	390,440	6%
Machinery and Equipment	8,306,511	7,784,983	521,528	7%
Infrastructure	13,328,516	12,736,099	592,417	5%
Subtotal Capital Assets	31,598,872	29,159,886	2,438,986	8%
Less: Accumulated Depreciation	(10,797,169)	(9,950,160)	847,009	9%
Capital Assets, Net	\$ 20,801,703	\$ 19,209,726	\$ 1,591,977	8%

St. Helena Parish Police Jury

**Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended December 31, 2019**

Long-Term Obligations

At December 31, 2019, the Police Jury had total long-term obligations of \$6,151,629. Of this total, \$467,365 is due within one year. In the total long-term debt, \$1,561,000 comprises debt backed by the full faith and credit of the government. The remainder represents leases, unfunded net other post-employment benefit obligations, net pension liability, and compensated absences. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation. The current debt limitation for the St. Helena Parish Police Jury is \$4,758,225, which is significantly in excess of the St. Helena Parish Police Jury's general obligation debt. The St. Helena Parish Police Jury's total bonded debt and certificates of indebtedness increased by \$344,000 (28 percent) during the current year. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 14 to the financial statements on pages 54-55 of this report.

**Outstanding Debt
2019 and 2018**

	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Debt backed by the Government		
Certificates of Indebtedness	\$ 1,324,000	\$ 966,000
General Obligation Bonds	237,000	251,000
Subtotal of Debt backed by the Government	<u>1,561,000</u>	<u>1,217,000</u>
Other long term Indebtedness		
Capital Leases	910,368	711,165
Compensated Absences	318,226	300,489
Net Pension Liability	906,388	32,004
Other Post Employment Benefit Obligations	2,455,647	1,889,529
Subtotal Other long term Indebtedness	<u>4,590,629</u>	<u>2,933,187</u>
Total Long Term Debt	<u>\$ 6,151,629</u>	<u>\$ 4,150,187</u>

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2020 fiscal year:

- The two major revenue sources for the general fund are gaming revenues and severance tax. Gaming Revenues increased approximately \$30,408 between 2018 and 2019 and have been budgeted for \$959,000 for 2020. Severance tax decreased \$62,901 between 2018 and 2019. Severance tax was budgeted at \$463,500 for 2020.
- Sales tax revenues increased by approximately \$145,515 in 2019. The Road Maintenance Fund, Solid Waste Fund, and Sales Tax Fund combined have budgeted sales tax revenues at \$767,000 each for a total of \$2,301,000 for 2020.

St. Helena Parish Police Jury

**Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended December 31, 2019**

Request for Information

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

Basic Financial Statements
Government-Wide Financial Statements

St. Helena Parish Police Jury
Statement of Net Position
As of December 31, 2019

	Primary Government		Discretely Presented Component Units		
	Governmental Activities	St. Helena Parish Hospital Serv Dist 1 & Subsidiary	Water Works Dist No. 2 of St. Helena Parish	Other Component Units	Total Component Units
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 7,417,425	\$ 6,463,484	\$ 593,032	\$ 236,439	\$ 7,292,955
Investments	581,110	-	-	20,781	20,781
Receivables, Net:	3,057,801	3,704,637	150,096	427,971	4,282,704
Inventory	-	342,081	56,256	-	398,337
Prepaid Insurance and Other Assets	76,526	187,517	6,580	7,620	201,717
Total Current Assets	11,132,862	10,697,719	805,964	692,811	12,196,494
Restricted Assets:					
Restricted Cash and Cash Equivalents	984,557	584,813	968,555	-	1,553,368
Total Restricted Assets	984,557	584,813	968,555	-	1,553,368
Capital Assets:					
Land	330,932	-	57,231	-	57,231
Capital Assets, Net	20,470,771	4,559,603	9,910,909	1,167,584	15,638,096
Total Capital Assets	20,801,703	4,559,603	9,968,140	1,167,584	15,695,327
Total Assets	32,919,122	15,842,135	11,742,659	1,860,395	29,445,189
Deferred Outflows of Resources					
Pension Related	795,982	-	-	-	-
OPEB Related	509,565	-	-	-	-
Total Deferred Outflows of Resources	1,305,547	-	-	-	-
Liabilities					
Current Liabilities:					
Accounts Payable	1,085,899	1,510,714	151,975	27,755	1,690,444
Other Accrued Payables	58,441	-	-	13,906	13,906
Accrued Interest on Long Term Indebtedness	17,182	-	19,700	2,206	21,906
Customer Deposits	-	-	104,455	-	104,455
Current Portion of Long Term Indebtedness					
Bonds Payable	215,000	230,398	107,495	50,337	388,230
Capital Leases	252,365	-	-	-	-
Total Current Liabilities	1,628,887	1,741,112	383,625	94,204	2,218,941
Long Term Liabilities:					
Bonds Payable	1,346,000	3,465,874	5,177,582	142,700	8,786,156
Capital Leases	658,003	-	-	-	-
Compensated Absences Payable	318,226	-	-	-	-
Other Post Employment Benefit Liability	2,455,647	-	-	-	-
Net Pension Liability	906,388	-	-	-	-
Total Long Term Liabilities	5,684,264	3,465,874	5,177,582	142,700	8,786,156
Total Liabilities	7,313,151	5,206,986	5,561,207	236,904	11,005,097
Deferred Inflows of Resources					
Pension Related	65,047	-	-	-	-
OPEB Related	198,073	-	-	-	-
Total Deferred Inflows of Resources	263,120	-	-	-	-
Net Position					
Net Investment in Capital Assets	18,313,153	863,331	4,683,063	972,341	6,518,735
Restricted for:					
Debt Service	1,836	584,813	-	203	585,016
Capital Projects	818,591	-	-	50,113	50,113
Other Purposes	9,611,802	-	843,214	-	843,214
Unrestricted	(2,096,984)	9,187,005	655,175	600,834	10,443,014
Total Net Position	\$ 26,648,398	\$ 10,635,149	\$ 6,181,452	\$ 1,623,491	\$ 18,440,092

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Activities
For the year ended December 31, 2019

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Governmental Activities	Discretely Presented Component Units			
						St. Helena Par Hospital Serv Dist 1 & Subsidiary	Water Works Dist No. 2 of St. Helena Par	Other Component Units	Total Component Units
Governmental Activities									
General Government	\$ 1,855,592	\$ 341,927	\$ 33,662	\$ -	\$ (1,480,003)				
Public Safety	1,112,353	135,920	38,068	26,409	(911,956)				
Public Works	3,125,788	6,900	213,999	1,706,533	(1,198,356)				
Health and Welfare	118,174	4,270	15,422	48,737	(49,745)				
Cultural and Recreation	61,842	-	-	-	(61,842)				
Economic Development	26,030	-	-	84,393	58,363				
Interest on Long Term Indebtedness	77,272	-	-	-	(77,272)				
Total Governmental Activities	<u>6,377,051</u>	<u>489,017</u>	<u>301,151</u>	<u>1,866,072</u>	<u>(3,720,811)</u>				
Discretely Presented Component Units									
St. Helena Parish Hospital Serv Dist 1 & Subsidiary	\$ 13,755,646	\$ 11,846,172	\$ -	\$ 2,028,035	\$ 118,561	\$ -	\$ -	\$ 118,561	
Water Works District No. 2 of St. Helena Parish	1,309,725	1,031,456	-	26,700		(251,569)		(251,569)	
Other Component Units	477,017	47,385	5,647	-			(423,985)	(423,985)	
Total Discretely Presented Component Units	<u>15,542,388</u>	<u>12,925,013</u>	<u>5,647</u>	<u>2,054,735</u>	<u>118,561</u>	<u>(251,569)</u>	<u>(423,985)</u>	<u>(556,993)</u>	
General Revenues:									
Taxes:									
Property Taxes					1,758,161	971,946	-	429,719	1,401,665
Sales Taxes					2,261,808	-	-	3,894	3,894
Other Taxes					1,787	-	-	-	-
Fire Insurance Rebates					32,085	-	-	-	-
Intergovernmental									
Gaming					978,623	-	-	-	-
Severance Taxes					425,358	-	-	-	-
State Revenue Sharing					76,102	-	-	-	-
Investment Earnings					124,614	98,006	36,054	2,104	136,164
Recovery of Bad Debts					-	-	5,571	-	5,571
Miscellaneous					9,637	108,934	14,636	23,766	147,336
Payments (to) from Other Local Governments					(74,239)	-	-	-	-
Gain (Loss) on Sale or Acquisition (Disposition) of Assets					(21,823)	-	-	5,485	5,485
Total General Revenues and Transfers					<u>5,572,113</u>	<u>1,178,886</u>	<u>56,261</u>	<u>464,968</u>	<u>1,700,115</u>
Change in Net Position					<u>1,851,302</u>	<u>1,297,447</u>	<u>(195,308)</u>	<u>40,983</u>	<u>1,143,122</u>
Net Position - Beginning					<u>24,797,096</u>	<u>9,337,702</u>	<u>6,376,760</u>	<u>1,582,508</u>	<u>17,296,970</u>
Net Position - Ending					<u>\$ 26,648,398</u>	<u>\$ 10,635,149</u>	<u>\$ 6,181,452</u>	<u>\$ 1,623,491</u>	<u>\$ 18,440,092</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Fund Financial Statements

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds
As of December 31, 2019

	Major Funds					Nonmajor Funds		Total Governmental Funds
	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds		
Assets								
Cash and Equivalents	\$ 186,085	\$ 2,146,574	\$ 46,965	\$ 2,302,290	\$ 66,642	\$ 3,157,030	\$ 7,905,586	
Investments	-	-	-	-	-	159,591	159,591	
Receivables, Net:	313,305	573,262	69,680	69,680	707,367	1,324,507	3,057,801	
Due From Other Funds	68,867	-	-	-	-	-	68,867	
Restricted Cash	-	-	-	-	-	917,915	917,915	
Total Assets	\$ 568,257	\$ 2,719,836	\$ 116,645	\$ 2,371,970	\$ 774,009	\$ 5,559,043	\$ 12,109,760	
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts Payable	\$ 237,957	\$ 80,396	\$ 37	\$ -	\$ 707,973	\$ 59,536	\$ 1,085,899	
Other Accrued Liabilities	3,637	15,474	-	-	-	39,330	58,441	
Due to Other Funds	-	-	-	-	-	68,867	68,867	
Total Liabilities	241,594	95,870	37	-	707,973	167,733	1,213,207	
Deferred Inflows of Resources:								
Intergovernmental Revenue Not Available	11,264	9,906	-	-	127,755	-	148,925	
Total Deferred Inflows of Resources	11,264	9,906	-	-	127,755	-	148,925	
Fund Balances:								
Restricted	-	2,614,060	116,608	2,371,970	-	5,452,563	10,555,201	
Unassigned	315,399	-	-	-	(61,719)	(61,253)	192,427	
Total Fund Balances (Deficit)	315,399	2,614,060	116,608	2,371,970	(61,719)	5,391,310	10,747,628	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 568,257	\$ 2,719,836	\$ 116,645	\$ 2,371,970	\$ 774,009	\$ 5,559,043	\$ 12,109,760	

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Financial Statement of Net Position
As of December 31, 2019

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

Fund Balances, Total Governmental Funds (Statement C)	\$ 10,747,628
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.	
Governmental capital assets net of depreciation	20,801,703
Prepaid insurance not recorded in the fund basis financial statements	76,526
Intergovernmental revenues collected after year-end, but not available soon enough to pay for current expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds.	
	148,925
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the Governmental Funds	
	(17,182)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental funds.	
Notes and Loans Payable	(1,561,000)
Capital Leases Payable	(910,368)
Compensated Absences Payable	(318,226)
Net Pension Liability	(906,388)
Deferred Outflows of Resources	1,305,547
Deferred Inflows of Resources	(263,120)
Other Post Employment Benefit Liability	(2,455,647)
Net Position of Governmental Activities (Statement A)	<u>\$ 26,648,398</u>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2019

	<u>Major Funds</u>					<u>Nonmajor Funds</u>	
	<u>General Fund</u>	<u>Road Building & Maintenance Fund</u>	<u>Solid Waste Fund</u>	<u>Sales Tax Fund</u>	<u>Hospital Hazard Mitigation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues							
Taxes							
Ad valorem	\$ 109,437	\$ 465,688	\$ -	\$ -	\$ -	\$ 1,183,036	\$ 1,758,161
Other	1,787	-	-	-	-	-	1,787
Sales and Use	-	753,936	753,936	753,936	-	-	2,261,808
Licenses and Permits	297,398	6,900	-	-	-	-	304,298
Intergovernmental							-
Gaming	978,623	-	-	-	-	-	978,623
Grants - Federal	62,761	-	-	-	1,479,949	140,946	1,683,656
Grants - State	15,422	182,923	-	-	-	102,637	300,982
Severance Taxes	425,358	-	-	-	-	-	425,358
State Revenue Sharing	5,633	20,057	-	-	-	50,412	76,102
Charges for Services	4,270	-	-	-	-	168,319	172,589
Fines and Forfeitures	7,827	-	-	-	-	4,303	12,130
Investment Earnings	2,685	31,027	981	30,628	-	59,293	124,614
Miscellaneous	8,417	351	42	-	-	32,912	41,722
On Behalf Payments	14,400	-	-	-	-	-	14,400
Total Revenues	<u>1,934,018</u>	<u>1,460,882</u>	<u>754,959</u>	<u>784,564</u>	<u>1,479,949</u>	<u>1,741,858</u>	<u>8,156,230</u>

(Continued)

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2019

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
Expenditures							
General Government							
Salaries	\$ 597,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 597,071
Benefits and Payroll Taxes	198,403	-	-	-	-	37,961	236,364
District Attorney's Office	189,200	-	-	-	-	-	189,200
Insurance	34,144	-	-	-	-	-	34,144
Other operating	183,353	-	-	-	-	-	183,353
Professional Fees	136,583	2,760	-	-	-	-	139,343
Repairs and Maintenance	100,049	-	-	-	-	-	100,049
Supplies	61,251	-	-	-	-	-	61,251
Total General Government	1,500,054	2,760	-	-	-	37,961	1,540,775
Public Safety							
Salaries	55,293	-	-	-	-	16,436	71,729
Benefits and Payroll Taxes	16,898	-	-	-	-	7,818	24,716
Insurance	6,188	-	-	-	-	83,417	89,605
Other operating	41,467	-	-	-	-	185,626	227,093
Payments for Prisoners	327,114	-	-	-	-	-	327,114
Supplies	34,749	-	-	-	-	-	34,749
Utilities	18,576	-	-	-	-	24,359	42,935
Total Public Safety	500,285	-	-	-	-	317,656	817,941
Public Works							
Salaries	-	590,480	69,022	-	-	227,512	887,014
Benefits and Payroll Taxes	-	257,078	10,166	-	-	77,049	344,293
Insurance	-	21,198	-	-	-	31,630	52,828
Other operating	-	52,214	7,679	-	-	14,349	74,242
Rent	-	20,902	-	-	-	-	20,902
Road Materials	-	174,656	-	-	-	37,799	212,455
Vehicle Expenses	-	149,844	4,281	-	-	97,411	251,536
Waste Collection	-	-	811,869	-	-	-	811,869
Total Public Works	-	1,266,372	903,017	-	-	485,750	2,655,139
Health and Welfare							
Salaries	37,576	-	-	-	-	-	37,576
Benefits and Payroll Taxes	13,635	-	-	-	-	-	13,635
Insurance	13,437	-	-	-	-	-	13,437
Other operating	13,862	-	-	-	-	-	13,862
Repairs and Maintenance	3,043	-	-	-	-	-	3,043
Supplies	1,547	-	-	-	-	-	1,547
Total Health and Welfare	83,100	-	-	-	-	-	83,100
Recreation							
Salaries	-	-	-	-	-	-	-
Insurance	11,236	-	-	-	-	-	11,236
Other operating	-	-	-	-	-	-	-
Repairs and Maintenance	3,327	-	-	-	-	-	3,327
Utilities	15,558	-	-	-	-	-	15,558
Total Recreation	30,121	-	-	-	-	-	30,121
Economic Development							
Salaries	-	-	-	-	-	-	-
Benefits and Payroll Taxes	-	-	-	-	-	-	-
Insurance	1,430	-	-	-	-	-	1,430
Other operating	23,975	-	-	-	-	-	23,975
Rent	8,400	-	-	-	-	-	8,400
Repairs and Maintenance	-	-	-	-	-	-	-
Telephone	5,517	-	-	-	-	-	5,517
Total Economic Development	39,322	-	-	-	-	-	39,322
Capital Outlays	30,042	96,888	-	-	1,538,580	839,634	2,505,144
Debt Service							
Principal	5,356	40,613	-	-	-	325,176	371,145
Interest	1,595	4,816	-	-	-	65,475	71,886
Total Expenditures	2,189,875	1,411,449	903,017	-	1,538,580	2,071,652	8,114,573
Excess (Deficiency) of Revenues Over							
(Under) (Expenditures)	(255,857)	49,433	(148,058)	784,564	(58,631)	(329,794)	41,657

(Continued)

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Statement of Revenues, Expenditures and
Changes in Fund Balances
For the year ended December 31, 2019

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses)							
Operating Transfers In	\$ 211,673	\$ 279,500	\$ 232,659	\$ -	\$ -	\$ 424,908	\$ 1,148,740
Operating Transfers (Out)	(52,179)	(400,865)	(34,014)	(490,619)	-	(171,063)	(1,148,740)
Payments from (to) Other Governments	-	-	-	-	(45,746)	(23,531)	(69,277)
Payments to Component Units	(4,962)	-	-	-	-	-	(4,962)
Sale of Capital Assets	-	2,986	-	-	-	-	2,986
Proceeds from Debt/Lease	22,695	-	-	-	-	891,650	914,345
Total Other Financing Sources (Uses)	<u>177,227</u>	<u>(118,379)</u>	<u>198,645</u>	<u>(490,619)</u>	<u>(45,746)</u>	<u>1,121,964</u>	<u>843,092</u>
Net Change in Fund Balances	<u>(78,630)</u>	<u>(68,946)</u>	<u>50,587</u>	<u>293,945</u>	<u>(104,377)</u>	<u>792,170</u>	<u>884,749</u>
Fund Balances, (Deficit) Beginning	<u>394,029</u>	<u>2,683,006</u>	<u>66,021</u>	<u>2,078,025</u>	<u>42,658</u>	<u>4,599,140</u>	<u>9,862,879</u>
Fund Balances, (Deficit) Ending	<u>\$ 315,399</u>	<u>\$ 2,614,060</u>	<u>\$ 116,608</u>	<u>2,371,970</u>	<u>\$ (61,719)</u>	<u>\$ 5,391,310</u>	<u>\$ 10,747,628</u>

(Concluded)

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Government-Wide Statement of Activities
For the year ended December 31, 2019

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

Net Change in Fund Balances, Total Governmental Funds, Statement E \$ 884,749

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period net of the gain on the sale of capital assets, which also is not reflected in the fund basis financial statements.

Expenditures for capital assets	\$ 2,505,144	
Less:		
Proceeds from the sale of capital assets	(2,986)	
Current year depreciation	(888,358)	
Gain (Loss) on disposition of capital assets	<u>(21,823)</u>	
		1,591,977

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

Lease Obligation proceeds	(914,345)	
Repayment of Principal	<u>371,145</u>	
		(543,200)

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

(17,737)

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

Deferred inflows of resources for intergovernmental revenues collected after year end, but not available soon enough to pay for current expenditures changed by the following		148,925
Non-employer contributions to cost-sharing pension plan		19,262

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

Change in net pension liability and related deferrals		(185,093)
Change in net OPEB liability and related deferrals		(45,549)
Change in accrued interest		(5,386)

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

3,354

Change in Net Position of Governmental Activities, Statement B \$ 1,851,302

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Fiduciary Fund Financial Statements

Statement G

St. Helena Parish Police Jury
 Statement of Net Position - Fiduciary Funds
 As of December 31, 2019

	<u>Agency Fund</u>	<u>Library Fund</u>
Assets		
Cash and Cash Equivalents	\$	27
Receivables, Net:		
Property Taxes		116,413
State Revenue Sharing		4,023
Total Assets	\$	<u>120,463</u>
Liabilities		
Deposits Due to Audubon Regional Library	\$	116,594
Other Liabilities		3,869
Total Liabilities	\$	<u>120,463</u>

The accompanying notes are an integral part of this statement.

Basic Financial Statements

Notes to the Financial Statements

**St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019**

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St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019

Introduction

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

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

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,132 residents. Excluding the Police Jurors and assistant district attorneys, the St. Helena Parish Police Jury employs an estimated 123 employees, including constables and justice of the peace.

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

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data or the organization is not included because of the nature or significance of the relationship.

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

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

Within the above component units, the St. Helena Parish Hospital Service District No. 1 is a significant component of the St. Helena Parish Police Jury, with the St. Helena Parish Hospital Service District No. 1 comprising 25%, 24%, and 61% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. On December 29, 1962, the St. Helena Parish Police Jury passed a resolution creating the St. Helena Parish Hospital Service District No. 1 & Subsidiary (the District) under the authority of Chapter 10 of Title 46 of the Louisiana Revised Statutes of 1950, as amended. The Hospital District earns revenues by providing inpatient, outpatient, and emergency care services to patients in the St. Helena Parish area. The Hospital District also operates a 72-bed nursing home and a 24-unit apartment complex for the elderly and handicapped. During 2004, the District created St. Helena Medical Foundation, Inc., a legal entity to which charitable donations to the District are made on a tax-deductible basis.

Waterworks District No. 2 of St. Helena Parish is also a significant component of the St. Helena Parish Police Jury, with Waterworks District No. 2 comprising 18%, 14%, and 4% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. Waterworks District No. 2 of St. Helena Parish was established July, 1983 by an ordinance of the St. Helena Parish Police Jury, pursuant to provisions of Louisiana Revised Statutes 33:3813. The Waterworks District provides water to 2,603 customers as of December 31, 2019.

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

1. Summary of Significant Accounting Policies

A. Government-Wide and Fund Financial Statements

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

St. Helena Parish Police Jury
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GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J – Net Position and Fund Balance*. The Police Jury adopted GASB Statement No. 63 for the fiscal year ended December 31, 2012. The Police Jury had deferred outflows and deferred inflows of resources related to pension and OPEB of \$1,305,547 and \$263,120, respectively, at December 31, 2019.

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019

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

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

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

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

The Police Jury reports the following major governmental funds:

- The *General Fund* is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Road District and Maintenance Fund* is a special revenue fund used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.
- The *Solid Waste Management Sales Tax Fund* is a special revenue fund used to account for the operations of a solid waste program for the Parish of St. Helena.
- The *Sales Tax Fund* is a special revenue fund used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish. Financing is provided by one-percent sales tax revenues.
- The *Hospital Hazard Mitigation Fund* is used to account for federal grants for the purpose of Hazardous Mitigation repairs to the St. Helena Parish Sheriff, St. Helena Parish Hospital, and the St. Helena Parish Police Jury buildings. The fund is also used to account for grants related to the construction of the St. Helena Sewage Pond and a drainage project for seven bridges.

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

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

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

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

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

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

C. Deposits and Investments

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

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

D. Receivables and Payables

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

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

St. Helena Parish Police Jury
Notes to the Financial Statements
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All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Property Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
Parish Wide Taxes:			
General Fund	2.35 mills	2.35	No Expiration
Parish Wide Road Tax	5.00 mills	5.00	2019*
Roads	5.00 mills	5.00	2024
Parish Library Fund	2.50 mills	2.50	2027
District Taxes:			
Road District #1 Maintenance Fund	8.00 mills	8.86	2019*
Road District #1 Maintenance Fund	10.00 mills	10.00	2027
Sub-Road District #1 of Road District #2	10.00 mills	10.41	2022
Sub-Road District #1 of Road District #2	5.00 mills	5.00	2025
Sub-Road District #2 of Road District #2	10.00 mills	10.00	2024
Sub-Road District #2 of Road District #2	6.00 mills	6.00	2025
Road District #3 Maintenance Fund	5.70 mills	5.70	2028
Road District #3 Maintenance Fund	8.40 mills	8.40	2028
Road District #4 Maintenance Fund	5.00 mills	5.00	2028
Road District #4 Maintenance Fund	10.00 mills	10.00	2027
Road District #5 Maintenance Fund	7.17 mills	7.17	2025
Road District #5 Maintenance Fund	5.12 mills	5.12	2025
Road District #6 Maintenance Fund	15.00 mills	15.00	2022
Fifth Ward Fire Protection District Maintenance	10.00 mills	10.48	2019*
Fifth Ward Fire Protection District Maintenance	15.00 mills	15.33	2024
Fire Protection District #2	10.05 mills	7.92	2019*
Fire Protection District #3	5.00 mills	5.50	2024
Fire Protection District #3	5.00 mills	5.50	2019*
South 2nd Fire	10.00 mills	10.00	2021
South 2nd Fire	10.00 mills	10.00	2024
6th Ward Fire Protection	15.00 mills	15.59	2020

*These taxes were renewed beginning 2020 through 2029.

St. Helena Parish Police Jury
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The following are the principal taxpayers and related property tax revenue for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
Transcontinental	Pipeline	\$ 6,332,760	9.63%	\$ 274,362
Demco	Utility	4,242,070	6.45%	172,415
Amerchol Corp	Chemical Plant	3,122,980	4.75%	90,410
Entergy LA, LLC	Utility	2,216,960	3.37%	79,694
Soterra, LLC	Timber	1,901,950	2.89%	77,549

Sales and Use Taxes

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

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

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

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

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

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

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

The Police Jury and Sheriff of St. Helena Parish have entered into an agreement in which the Sheriff is to collect the sales and use taxes for a stipulated fee. The Sheriff remits the tax proceeds to the Police Jury on a monthly basis. Sales taxes are accrued through the month collected at fiscal year-end.

St. Helena Parish Police Jury
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E. Inventories and Prepaid Items

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2019, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future accounting periods. The Police Jury recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

F. Restricted Net Position

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

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains the following thresholds for capitalizing capital assets:

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

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

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	20 - 40 Years
Roads, Bridges, and Infrastructure	20 - 40 Years
Land Improvements	20 - 30 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 10 Years

St. Helena Parish Police Jury
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H. Compensated Absences

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

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after twenty-five years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees, and employees who work forty hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

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

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

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

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

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

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

I. Long-Term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, were previously deferred and amortized over the life

St. Helena Parish Police Jury
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of the bonds using the effective interest method. Bonds payable were reported net of the applicable bond premium or discount.

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

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

J. Net Position and Fund Balance

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

- **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position**

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

- **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The Police Jury adopted GASB 54 for the year ended December 31, 2011. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance

St. Helena Parish Police Jury
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more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority, which is the Board. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Board. Positive amounts are reported only in the general fund.

K. Comparative Data/Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

L. Extraordinary and Special Items

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

M. Estimates

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

N. Reconciliations of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

St. Helena Parish Police Jury
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2. Stewardship, Compliance and Accountability

A. Deficits

The following funds had deficit fund balances at December 31, 2019:

	<u>Deficit Balance</u>
 <u>Major Funds</u>	
Hospital Hazard Mitigation	\$ (61,719)
 <u>Non-Major Funds</u>	
CDBG Housing Fund	\$ (5,093)
Courthouse Project Fund	(34,061)
LGAP Grant Fund	(8,314)
LRA-CDBG Fund	(13,785)

3. Cash and Cash Equivalents

At December 31, 2019, the Police Jury has cash and cash equivalents (book balances) totaling, as follows:

	<u>2019</u>
Interest Bearing Demand Deposits	<u>\$ 8,401,982</u>
	<u><u>\$ 8,401,982</u></u>

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

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

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. As of December 31, 2019, the Police Jury has \$8,492,346 in deposits (collected bank balances), entirely consisting of demand deposits. The demand deposits are secured from risk by \$250,000 of federal deposit insurance and the remaining \$8,242,346 is exposed to custodial credit risk because while the amount is secured, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

Custodial Credit Risk: For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. The Police Jury does not have a formal policy for custodial

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risk. However, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

4. Investments

Investments are categorized into these three categories of credit risk:

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

The Police Jury held \$581,109 in certificates of deposits with original maturities of greater than three months at December 31, 2019. These certificates of deposits were held in the custodial bank and secured by risk by \$250,000 of federal deposit insurance and \$331,109 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

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

5. Receivables

The Governmental Fund receivables at December 31, 2019 consist of the following:

Government Receivables	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Funds	Total
Accounts	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ 27,405	\$ 28,262
Ad Valorem Taxes	111,664	475,166	-	-	-	1,204,282	1,791,112
Sales and Use Taxes	-	69,680	69,680	69,680	-	-	209,040
Severance Taxes	87,195	-	-	-	-	-	87,195
Revenue Sharing	3,782	13,470	-	-	-	33,752	51,004
Gaming	94,326	-	-	-	-	-	94,326
Franchise Taxes	-	-	-	-	-	1,877	1,877
Federal Grants	17,717	9,906	-	-	707,367	44,951	779,941
State Grants	-	14,556	-	-	-	-	14,556
Other	-	-	-	-	-	36,364	36,364
Total Government Receivables	315,541	582,778	69,680	69,680	707,367	1,348,631	3,093,677
Less: Allowance for uncollectable	(2,236)	(9,516)	-	-	-	(24,124)	(35,876)
Total	\$ 313,305	\$ 573,262	\$ 69,680	\$ 69,680	\$ 707,367	\$ 1,324,507	\$ 3,057,801

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Uncollectible accounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. Uncollectible accounts at December 31, 2019 for Ad Valorem taxes totaled \$35,876.

6. Restricted Assets

The following is a listing of the restricted assets for the fund financial statements on December 31, 2019:

Restricted Assets	General Fund	Road Building & Maint- enance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Funds	Total
Cash and Cash Equivalents							
Bond Sinking Fund Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836	\$ 1,836
Capital Project Fund Accounts	-	-	-	-	-	916,079	916,079
Total Restricted Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917,915	\$ 917,915

7. Interfund Receivables/Payables and Transfers

The following is a detailed list of interfund balances reported in the fund financial statements on December 31, 2019:

Interfund Balances	Due From Other Funds	Due To Other Funds
Major Funds:		
General Fund	\$ 68,867	\$ -
 Non-Major Funds:		
CDBG Fund	-	9,633
LGAP Grant Fund	-	9,092
LRA - LCDBG Fund	-	15,980
Public Human Transit	-	100
Courthouse Project Fund	-	34,062
Total Interfund Balances	\$ 68,867	\$ 68,867

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

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The following is a detailed list of interfund transfers reported in the fund financial statements during the year ended December 31, 2019:

Interfund Transfers	Transfers In From Other Funds	Transfers Out To Other Funds
Major Funds :		
General Fund	\$ 211,673	\$ 52,179
Road, Building, and Maintenance Fund	279,500	400,865
Solid Waste Fund	232,659	34,014
Sales Tax Fund	-	490,619
Non-Major Funds :		
Road District Maintenance #1	20,000	17,993
Sub Road 1 of Road District #2	10,000	1,646
Sub Road 2 of Road District #2 Fund	20,000	4,346
Road District Maintenance #3 Fund	20,000	6,782
Road District Maintenance #4 Fund	20,000	17,605
Road District Maintenance #5 Fund	20,000	18,851
Road District Maintenance #6 Fund	35,000	3,125
Fifth Ward Fire District Fund	-	6,977
Fire Protection District #2	-	3,923
Fire Protection District #3	-	5,391
South Second Ward Fire Protection	-	2,461
Sixth Ward Fire District Fund	-	1,561
E-911 Fund	-	4,978
Off Duty Law Enforcement	-	195
Revolving Loan Fund	-	5
Office of Motor Vehicle Fund	-	1,350
Revenue Bond Sinking Fund	27,805	-
Road District #1 Sinking Fund	10,529	-
Road Rehab Sinking Fund	167,700	-
LGAP Grant Fund	73,874	73,874
Total Interfund Transfers	\$ 1,148,740	\$ 1,148,740

The following is a list of further information detailing the significant interfund transfers during the year ending December 31, 2019.

The reasons for significant interfund transfers are described below:

- A transfer in to the general fund in the amount of \$187,299 was made by the following funds for a four percent administrative fee to cover operating costs as follows: Road District Maintenance Fund \$63,665, Solid Waste \$34,014, Sales Tax \$27,960, Road District #1 \$7,464, Sub Road 1 of Road District #2 \$1,646, Sub Road 2 of Road District #2 \$4,346, Road District #3 \$6,782, Road District #4 \$7,605, Road District #5 \$3,851, Road District #6 \$3,125, 5th Ward Fire \$6,977, South Second Ward Fire \$2,461, Fire Protection District #3 \$5,391, Fire Protection District #2 \$3,923,

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6th Ward Fire \$1,561, Off Duty Law Enforcement \$195, E-911 \$4,978, OMV \$1,350, and Revolving Loan \$5.

- Transfers out of the Road District Maintenance Fund in the amount of \$120,000 were made to assist in covering operating expenses as follows: Road District Maintenance Fund #1 and Sub Road 1 of Road District #2 \$10,000 each and Sub Road 2 of Road District #2 and Road District's 3, 4, 5, and 6 \$20,000 each.
- An amount equal to the principal and interest accruing on the 2001 revenue bonds was deposited each month into the Revenue Bond 2001 Sinking Fund from general fund revenues. The transfer from the General fund to the Revenue Bond Sinking fund for 2019 was \$27,805.
- The Road District Maintenance Fund transferred an annual principal and interest payment of \$167,700 on a certificate of indebtedness for Road District Maintenance to the district's sinking fund.
- The Road District #1 transferred an annual principal and interest payment of \$10,529 on a certificate of indebtedness for District #1 to the district's sinking fund.
- The Sales Tax Fund transferred \$230,000 to the Road District Maintenance Fund and \$232,659 to the Solid Waste Fund to fund constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish and to fund the solid waste program.

There are various other transfers in and out between the general fund, the special revenue funds, the debt service funds, and the capital project funds to cover various costs and to close out the capital projects which were completed

Required Transfers

- Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end is transferred to the Criminal Court Fund. A surplus of \$270 was due to the Criminal Court Fund at the fiscal year ended December 31, 2019.

St. Helena Parish Police Jury
Notes to the Financial Statements
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8. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2019 for governmental activities is as follows:

Governmental Activities Capital Assets:	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Capital Assets Not Being Depreciated:					
Land	\$ 330,932	\$ -	\$ -	\$ -	\$ 330,932
Construction in Progress	1,706,696	1,673,488	(738,887)	-	2,641,297
Total Capital Assets Not Being Depreciated	<u>2,037,628</u>	<u>1,673,488</u>	<u>(738,887)</u>	<u>-</u>	<u>2,972,229</u>
Capital Assets Being Depreciated:					
Buildings and Improvements	6,601,176	390,440	-	-	6,991,616
Machinery and Equipment	7,784,983	587,686	(66,158)	-	8,306,511
Infrastructure	12,736,099	592,417	-	-	13,328,516
Total Capital Assets Being Depreciated	<u>27,122,258</u>	<u>1,570,543</u>	<u>(66,158)</u>	<u>-</u>	<u>28,626,643</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	(2,654,226)	(162,425)	-	-	(2,816,651)
Machinery and Equipment	(4,841,371)	(402,690)	41,349	-	(5,202,712)
Infrastructure	(2,454,563)	(323,243)	-	-	(2,777,806)
Total Accumulated Depreciation	<u>(9,950,160)</u>	<u>(888,358)</u>	<u>41,349</u>	<u>-</u>	<u>(10,797,169)</u>
Total Capital Assets Being Depreciated, Net	<u>17,172,098</u>	<u>682,185</u>	<u>(24,809)</u>	<u>-</u>	<u>17,829,474</u>
Total Governmental Activities Capital Assets, Net	\$ <u>19,209,726</u>	\$ <u>2,355,673</u>	\$ <u>(763,696)</u>	\$ <u>-</u>	\$ <u>20,801,703</u>

Depreciation was charged to governmental functions as follows:

General Government	\$ 51,787
Public Safety	289,411
Public Works	478,541
Health & Welfare	35,042
Recreation	32,380
Economic Development	1,197
	<u>\$ 888,358</u>

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Notes to the Financial Statements
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9. Construction Commitments

The police jury has active construction projects as of December 31, 2019.

- LRA-CDBG Louisiana Recovery Authority-Louisiana Community Development Block Grant Fund –
 - (a) A community development block grant in the amount of \$700,000 related to community water enrichment was awarded to the Police Jury. The project was started in 2016 and was not complete at year end.
 - (b) A grant in the amount of \$1,785,220 for drainage and bridges was awarded to the Police Jury. The project was stated in 2012 and was not complete at year end.
- Louisiana Governor’s Assistance Program Grants (LGAP) – State Grants have been awarded to the Police Jury for the following projects:
 - (a) A state grant in the amount of \$63,800 was awarded to the Police Jury for the purpose of relocating Rocky Hill Church Road. The project was started in 2018 and was completed in 2019.
 - (b) A state grant in the amount of \$56,400 was awarded to the Police Jury for the purpose of building renovations at Charlie Overton Park. The project was started in 2019 and was not complete at year end.
 - (c) A state grant in the amount of \$55,900 was awarded to the Police Jury for the purpose of extending the water lines for Huey Lane, Ora Pea, and Dick J. Roads, Fran Martin Lane, and Highway 449. The project was not complete at year end.
- Hospital Hazard Mitigation Fund – Federal grants have been awarded to the Police Jury for the following various projects:
 - a) St. Helena Sewage Pond Retrofit. The estimated cost of the project is \$497,300. The amount spent to-date is \$168,041 with a remaining commitment of \$329,259.
 - b) St. Helena Drainage Culvert (seven bridges). The estimated cost of the project is \$1,939,443. The amount spent to-date is \$1,663,175 with a remaining commitment of \$276,268.

At December 31, 2019 the commitments are as follows:

Project	Spent to Date	Remaining Commitment
LRA-CDBG Fund	\$ 2,163,302	\$ 321,918
LGAP Fund	112,537	63,563
Hospital Hazardous Mitigation	1,831,216	605,527
Road District #1 Project	-	504,000
6th Ward Fire District	2,667	53,333
	<u>\$ 4,109,722</u>	<u>\$ 1,548,341</u>

10. Prepaid Insurance

Insurance costs which cover future periods are recognized in the governmental fund financial statements when the expenditure is made. However, in the government-wide financial statements the expenditure for insurance applicable to future periods is reclassified as prepaid insurance on the statement of net position.

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Total insurance expense on a government wide basis, excluding insurance related to employees such as health and workers compensation insurance was \$203,607. Prepaid insurance was \$76,526.

11. Accounts, Salaries, and Other Payables

	General Fund	Road Building & Maint- enance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Funds	Total
Governmental Funds Payable							
Accounts	\$ 237,957	\$ 80,396	\$ 37	\$ -	\$ 707,973	\$ 59,536	\$ 1,085,899
Other Accrued Liabilities	3,637	15,474	-	-	-	39,330	58,441
Due to Other Funds	-	-	-	-	-	68,867	68,867
Total Government Funds Payable	\$ 241,594	\$ 95,870	\$ 37	\$ -	\$ 707,973	\$ 167,733	\$ 1,213,207

Out of the other accrued liabilities, \$58,441 is for amounts payable to retirement plans.

Government Wide Employee Compensation expenses by function are shown below:

Employee Compensation by Function	General Government	Public Safety	Public Works	Cultural and Recreation	Health and Welfare	Economic Development	Other	Total
Salaries	\$ 610,242	\$ 75,898	\$ 887,411	\$ -	\$ 37,576	\$ -	\$ -	\$ 1,611,127
Retirement	232,854	4,191	83,752	-	4,321	-	-	325,118
Payroll Taxes	20,132	3,218	21,972	-	525	-	-	45,847
Health Insurance	50,545	15,859	163,476	-	8,682	-	-	238,562
Unemployment / Workers Compensation	3,737	79	59,619	-	107	-	-	63,542
Total Employee Compensation by Function	\$ 917,510	\$ 99,245	\$ 1,216,230	\$ -	\$ 51,211	\$ -	\$ -	\$ 2,284,196
Total Government Wide Expenses	\$ 1,855,592	\$ 1,112,353	\$ 3,125,788	\$ 61,842	\$ 118,174	\$ 26,030	\$ 77,272	\$ 6,377,051
Employee Compensation as a Percentage of Total Expenses	49%	9%	39%	0%	43%	0%	0%	36%

Historic Employment Costs by Year	2019	Percentage Increase (Decrease)	2018	Percentage Increase (Decrease)	2017	Percentage Increase (Decrease)	2016	Percentage Increase (Decrease)
Salaries	\$ 1,611,127	1%	\$ 1,590,992	16%	\$ 1,375,889	-17%	\$ 1,665,078	20%
Retirement	325,118	112%	153,470	-43%	269,308	18%	228,988	39%
Payroll Taxes	45,847	14%	40,133	7%	37,556	-10%	41,747	24%
Health Insurance	238,562	-3%	245,891	-23%	319,668	1%	317,838	-4%
Unemployment / Workers Compensation	63,542	22%	52,176	2%	50,953	-6%	54,421	2%
	\$ 2,284,196	10%	\$ 2,082,662	1%	\$ 2,053,374	-11%	\$ 2,308,072	17%

12. Short-Term Debt

As of December 31, 2019, the Police Jury has no short-term debt.

St. Helena Parish Police Jury
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13. Leases

The Police Jury records items under capital leases as an asset and an obligation in the government wide financial statements. Only payments on capital leases are recorded in the fund basis financial statements. Capital Leases at December 31, 2019 are as follows:

			<u>Capital Lease Payable End of Year</u>	<u>Due Within One Year</u>
Lease-purchase due in annual installments of interest at 3.097% , Collateralized by equipment.	\$32,330	, including	\$ 31,359	\$ 31,359
Lease-purchase due in monthly installments of interest at 2.440% , Collateralized by equipment.	\$ 1,569	, including	\$ 51,583	\$ 16,186
Lease-purchase due in annual installments of interest at 3.266% , Collateralized by equipment.	\$27,045	, including	\$ 99,893	\$ 23,783
Lease-purchase due in monthly installments of interest at 2.340% , Collateralized by equipment.	\$ 1,724	, including	\$ 18,743	\$ 18,743
Lease-purchase due in annual installments of interest at 2.690% , Collateralized by equipment.	\$44,319	, including	\$ 126,031	\$ 40,886
Lease-purchase due in monthly installments of interest at 3.140% , Collateralized by equipment.	\$ 1,815	, including	\$ 63,940	\$ 20,064
Lease-purchase due in monthly installments of interest at 7.587% , Collateralized by equipment.	\$ 101	, including	\$ 3,869	\$ 1,034
Lease-purchase due in monthly installments of interest at 3.8899% , Collateralized by equipment.	\$ 1,861	, including	\$ 59,816	\$ 20,364
Lease-purchase due in monthly installments of interest at 6.500% , Collateralized by equipment.	\$ 1,637	, including	\$ 25,035	\$ 18,567
Lease-purchase due in monthly installments of interest at 5.900% , Collateralized by equipment.	\$ 593	, including	\$ 21,513	\$ 6,001
Lease-purchase due in monthly installments of interest at 7.587% , Collateralized by equipment.	\$ 404	, including	\$ 14,239	\$ 4,240
Lease-purchase due in monthly installments of interest at 3.890% , Collateralized by equipment.	\$ 1,790	, including	\$ 65,462	\$ 19,270
Lease-purchase due in monthly installments of interest at 5.900% , Collateralized by equipment.	\$ 101	, including	\$ 4,536	\$ 977
Lease-purchase due in monthly installments of interest at 5.900% , Collateralized by equipment.	\$ 101	, including	\$ 4,822	\$ 952
Lease-purchase due in monthly installments of interest at 4.190% , Collateralized by equipment.	\$ 374	, including	\$ 11,308	\$ 4,094
Lease-purchase due in annual installments of interest at 3.855% , Collateralized by equipment.	\$37,727	, including	\$ 308,219	\$ 25,845
			\$ 910,368	\$ 252,365

St. Helena Parish Police Jury
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The following are the assets recorded as capital leases:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Equipment			
John Deere Tractor with Alamo Mower	\$ 81,224	\$ (17,721)	\$ 63,503
John Deere 5100E Utility Tractor	78,920	(16,661)	62,259
Asphalt Zipper	204,580	(27,277)	177,303
John Deere 5100 Tractor with Boom Mower	100,679	(13,424)	87,255
Canon Copiers (4) 4545I	20,120	(7,042)	13,078
2018 Excavator CX57C	53,716	(5,670)	48,046
Canon Copier 4545I	5,030	(1,509)	3,521
JD 5100E W/Tiger Mower	82,069	(6,384)	75,685
Kubota M7-111 with Tiger Mower	79,431	(3,972)	75,459
Canon Image Runner 4545i	5,030	(671)	4,359
Canon Image Runner 4545i	5,030	(335)	4,695
Kubota Mower	12,635	(281)	12,354
Total Equipment	<u>728,464</u>	<u>(100,947)</u>	<u>627,517</u>
Vehicles			
2015 Kenworth T-370 Tanker	199,500	(54,308)	145,192
2016 Tanker Truck	318,715	(76,137)	242,578
2017 Ford Interceptor	30,736	(11,270)	19,466
Rosenbauer Pumper	383,219	(2,129)	381,090
Total Vehicles	<u>932,170</u>	<u>(143,844)</u>	<u>788,326</u>
Total Assets Recorded as Capital Leases	<u>\$ 1,660,634</u>	<u>\$ (244,791)</u>	<u>\$ 1,415,843</u>

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

The South Second Ward Fire District has a lease with Soterra, LLC, which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.

14. Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2019:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Liability</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Beginning Balance	\$ 711,165	\$ 1,217,000	\$ 300,489	\$ 1,889,529	\$ 32,004	\$ 4,150,187
Additions	410,345	504,000	17,737	566,118	874,384	2,372,584
Deletions	(211,142)	(160,000)	-	-	-	(371,142)
Ending Balance	<u>\$ 910,368</u>	<u>\$ 1,561,000</u>	<u>\$ 318,226</u>	<u>\$ 2,455,647</u>	<u>\$ 906,388</u>	<u>\$ 6,151,629</u>

St. Helena Parish Police Jury
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The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Liability</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Current Portion	\$ 252,365	\$ 215,000	\$ -	\$ -	\$ -	\$ 467,365
Long-Term Portion	658,003	1,346,000	318,226	2,455,647	906,388	5,684,264
	<u>\$ 910,368</u>	<u>\$ 1,561,000</u>	<u>\$ 318,226</u>	<u>\$ 2,455,647</u>	<u>\$ 906,388</u>	<u>\$ 6,151,629</u>

Bonds Payable as of December 31, 2019 are as follows:

		<u>Bonds Payable End of Year</u>	<u>Due Within One Year</u>
General Fund	\$ 400,000 Revenue Bonds		
Dated 3/1/2001	due in increasing annual installments of		
\$7,000 to \$26,000	through 3/1/2031 maximum interest at 5.50%	\$ 237,000	\$ 15,000
Road District	\$1,500,000 Certificate of Indebtedness		
Dated 6/2/2014	due in increasing annual installments of		
\$126,000 to \$176,000	through 3/1/2024 interest at 2.43%	820,000	152,000
Road District #1	\$ 540,000 Certificate of Indebtedness		
Dated 2/20/2019	due in increasing annual installments of		
\$48,000 to \$65,000	through 3/1/2028 interest at 3.95%	504,000	\$ 48,000
		<u>\$ 1,561,000</u>	<u>\$ 215,000</u>

At December 31, 2019, the Police Jury has accumulated \$1,836 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 2019, including principal and interest payments are as follows:

Year Ending 12/31/19	Bonded Debt		Certificates of Indebtedness		Capital Leases		Total Payments		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2020	\$ 15,000	\$ 13,035	\$ 200,000	\$ 36,990	\$ 252,365	\$ 31,626	\$ 467,365	\$ 81,651	\$ 549,016
2021	15,000	12,210	208,000	31,311	196,315	22,575	419,315	66,096	485,411
2022	16,000	11,385	215,000	25,419	191,568	15,554	422,568	52,358	474,926
2023	17,000	10,505	223,000	19,325	70,228	9,908	310,228	39,738	349,966
2024	18,000	9,570	232,000	12,983	31,251	7,688	281,251	30,241	311,492
2025 to 2029	105,000	31,900	246,000	19,991	168,641	19,994	519,641	71,885	591,526
2030 to 2034	51,000	4,235	-	-	-	-	51,000	4,235	55,235
2035 to 2039	-	-	-	-	-	-	-	-	-
	<u>\$ 237,000</u>	<u>\$ 92,840</u>	<u>\$ 1,324,000</u>	<u>\$ 146,019</u>	<u>\$ 910,368</u>	<u>\$ 107,345</u>	<u>\$ 2,471,368</u>	<u>\$ 346,204</u>	<u>\$ 2,817,572</u>

- **Restrictions** - In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property. At December 31, 2019, the statutory limit is \$4,758,225.

St. Helena Parish Police Jury
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15. Retirement Systems

Substantially all Police Jury employees are members of the Parochial Employees' Retirement System of Louisiana (System) or Registrar of Voters Employees' Retirement System. These systems are cost-sharing multiple-employer defined benefit pension plans administered by a separate board of trustees.

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

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

Plan Description: Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.I 1:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elect to become members of the System.

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

Eligibility Requirements:

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

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

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

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

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Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

DROP Benefits:

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

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

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the

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Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. According to state statute, contributions for all employers are actuarially determined each year. Under Plan A, members are required to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate, according to state statute. The current rate is 11.5 percent of annual covered payroll. Contributions to the System include one-fourth (1/4) of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax dollars and revenue sharing are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2019. During the year ending December 31, 2019, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$15,164 for its participation in Parochial Employees' Retirement System of Louisiana-Plan A.

The St. Helena Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2019 and 2018 were \$137,008, and \$140,026, respectively, equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At December 31, 2019, the Police Jury reported a liability of \$880,775 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of December 31, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At December 31, 2018, the Police Jury's proportion was 0.19845%, which was an increase of 0.02865% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Police Jury recognized pension expense for the Parochial Employees' Retirement System of \$182,409 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Parochial Employees' Retirement System from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (53,659)
Changes of assumptions	220,223	-
Net difference between projected and actual earnings on pension plan investments	421,630	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,351	(3,292)
Employer contributions subsequent to the measurement date	137,008	-
Total	<u>\$ 790,212</u>	<u>\$ (56,951)</u>

The Police Jury reported a total of \$137,008 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2018 which will be recognized as a reduction in net pension liability in the year ended December 31, 2020.

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

<u>Year</u>	
2019	\$ 196,213
2020	\$ 106,394
2021	\$ 92,689
2022	\$ 187,020
	<u>\$ 582,316</u>

Actuarial Assumptions. A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018 is as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.50% (Net of investment expense, including inflation)
Salary Increases	Plan A-4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

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Mortality	RP-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employee, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplies by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.40%

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These 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 7.43% for the year ended December 31, 2018.

Best estimates of real rates of return for each major asset class included in Parochial Employees' Retirement System target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real Assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

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

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of December 31, 2018:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Rates	5.50%	6.50%	7.50%
St. Helena Parish Police Jury Share of NPL	\$1,870,529	\$ 880,775	\$ 53,426

B. Registrar of Voters Employees' Retirement System of Louisiana (System)

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

Any member hired prior to January 1, 2013, is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.22% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

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

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Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance.

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

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

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60; 20 or more years of service at age 55; or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and received a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

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

Cost of living provision for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

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

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Funding Policy: Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2019 Employer current rate is 17% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2019. During the year ending December 31, 2019, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$4,098 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2019, and 2018 was \$3,291 and \$3,197 respectively equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At December 31, 2019, the Police Jury reported a liability of \$25,613 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At June 30, 2019 the Police Jury's proportion was 0.1369665%, which was a decrease of 0.00138% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Police Jury recognized pension expense of \$2,682 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,791	\$ (6,318)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,462)
Changes in proportion and differences between employer contributions and proportionate share of contributions	286	(316)
Employer contributions subsequent to the measurement	1,693	-
Total	<u>\$ 5,770</u>	<u>\$ (8,096)</u>

The Police Jury reported a total of \$1,693 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended December 31, 2020.

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

<u>Year</u>	
2020	\$ (501)
2021	\$ (1,976)
2022	\$ (532)
2023	\$ (975)
	<u>\$ (3,984)</u>

Actuarial Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 is as follows:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return	6.50%, net of investment expense
Projected Salary Increases	6.00%
Inflation Rate	2.40%
Mortality Rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries
	RP-2000 Disabled Lives Mortality Table for disabled annuitants
Expected Remaining Service Lives	2019 - 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.

During the year ended June 30, 2019, mortality assumptions were set after reviewing an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate

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of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2019.

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, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40.0%	7.50%	3.00%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	12.5%	2.50%	0.31%
International Fixed Income	10.0%	3.50%	0.35%
Alternative Investments	10.0%	6.33%	0.63%
Real Estate	7.5%	4.50%	0.34%
Totals	100.0%		6.33%
Inflation			2.50%
Expected Arithmetic Nominal Rate			8.83%

The discount rate used to measure the total pension liability was 6.50% as of June 30, 2019. 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 the Public Retirement Systems' Actuarial Committee, 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.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2019:

	1% Decrease	Current Discount Rate	1% Increase
Rates	5.50%	6.50%	7.50%
St. Helena Parish Police Jury Share of NPL	\$ 43,207	\$ 25,613	\$ 10,511

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16. Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description. The St. Helena Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The St. Helena Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 65% of the original amount at age 65 and to 50% of the original amount at age 70.

Employees Covered by Benefit Terms. As of December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	27
Total	<u>34</u>

Total OPEB Liability

The Police Jury's total OPEB liability of \$2,455,647 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases	3.0%, including inflation
Discount Rate	4.10% annually (Beginning of Year to Determine ADC) 2.74% annually (As of End of Year Measurement Date)

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Healthcare Cost Trend Rates Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2019, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

Changes in the Total OPEB Liability

Balance at December 31, 2018	\$ 1,889,529
Changes for the year:	
Service Cost	22,894
Interest	77,940
Difference between expected and actual experience	105,307
Changes in assumptions	432,566
Benefit payments and net transfers	<u>(72,589)</u>
Net changes	<u>566,118</u>
Balance at December 31, 2019	<u>\$ 2,455,647</u>

Sensitivity of the Total OPEB Liability Changes in the Discount Rate. The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

	1% Decrease	Current	1% Increase
	(1.74%)	Discount Rate	(3.74%)
	<u> </u>	<u> </u>	<u> </u>
Total OPEB Liability \$	2,895,349	\$ 2,455,647	\$ 2,108,142

Sensitivity of the Total OPEB Liability Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
	(4.5%)	(5.5%)	(6.5%)
	<u> </u>	<u> </u>	<u> </u>
Total OPEB Liability \$	2,123,883	\$ 2,455,647	\$ 2,870,157

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019

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

For the year ended December 31, 2019, the Police Jury recognized OPEB expense of \$118,139. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 99,765	\$ (23,594)
Changes in assumptions	409,800	(174,479)
Total	\$ 509,565	\$ (198,073)

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

Years ending December 31:		
2020	\$	17,305
2021		17,305
2022		17,305
2023		17,305
2024		17,305
Thereafter		224,966

17. Deferred Compensation Plan

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

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At December 31, 2019 the amounts applicable to the employees of the Police Jury were \$12,160.

18. Compensated Absences

At December 31, 2019, employees of the Police Jury have accumulated and vested \$318,226 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019**

19. Changes in Fiduciary Fund Deposits Due to Others

A summary of changes in Fiduciary fund deposits due to the Audubon Regional Library follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Fiduciary Funds:				
Library Fund \$	115,659	\$ 118,544	\$ (117,609)	\$ 116,594

20. Constraints on Fund Balance/Restricted Net Position

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

Assets accumulated in the Capital Project Funds have been legally restricted for the purpose of paying costs associated with the capital projects. \$916,079 of the cash held in Capital Project Funds is restricted to fund capital projects.

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

At December 31, 2019, the Police Jury recorded \$10,432,229 in restricted net position. \$1,836 was restricted for debt service. These funds are restricted by revenue bond debt covenants. \$818,591 was the unspent portion of capital debt related to amount restricted for capital projects less liabilities related to these restricted funds. \$9,611,802 was restricted to legislation from sales taxes or ad valorem taxes.

21. Federal Compliance Contingencies

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

22. Risk Management

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

23. Contingencies

At December 31, 2019, the St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The likelihood of loss or impairment of an asset or incurrence of a liability related to such claims is deemed remote.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019

24. Cooperative Endeavor Agreement

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish in the year ending December 31, 2019. In return the Police Jury paid the Fire District #4, \$30,000.

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

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

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

The Police Jury has a cooperative agreement dated November 25, 2008 with the State of Louisiana through the Division of Administration, Office of Community Development (OCD), the Road Home Corporation doing business as the Louisiana Land Trust. The Road Home Program is the state's hurricane recovery program to aid certain homeowners.

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

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

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

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

25. On-Behalf Payments for Fringe Benefits and Salaries

For the fiscal year ended December 31, 2019, the State of Louisiana made on behalf payments in the form of supplemental pay to the Police Jury's constables and justices of the peace. In accordance with GASB 24, the Police Jury recorded \$14,400 of on behalf payments as revenue and as an expenditure in the General Fund.

St. Helena Parish Police Jury
Notes to the Financial Statements
As of and for the Year Ended December 31, 2019

26. Sinking Fund Requirements

An amount equal to the principal and interest accruing on the 2001 revenue bonds is deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

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

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

27. Contracts

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

28. E911 System

St. Helena implemented the E911 system parish wide on September 17, 2002. Telephone service charges and expenditures are reflected in fund statements in the amount of \$131,617 for the year ended December 31, 2019.

29. Subsequent Events

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic and this pandemic has resulted in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus. As the COVID-19 pandemic is complex and rapidly evolving, at this point we cannot reasonably estimate the duration or severity of this pandemic nor its impact on the entity, its financial position, change in financial position, or cash flows.

On June 9, 2020, a petition was filed against the Police Jury by a former employee. The potential outcome on this claim is not known or the likelihood of loss or impairment of an asset or incurrence of a liability is deemed remote.

On August 11, 2020, the Police Jury adopted resolution providing for the incurring of debt and issuance, sale and delivery of \$125,000 of Public Improvement Bonds, Series 2020 prescribing the form, terms and conditions of said Bonds; designing the date, denomination, time and place of payment of said Bonds; providing for the payment thereof in principal and interest; and providing for other matters in connection therewith.

Subsequent events have been evaluated by management through January 11, 2021, the date the report was available for issuance. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2019.

Required Supplementary Information (Part II)

**St. Helena Parish Police Jury
Budgetary Comparison Schedules**

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

General Fund

The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road, Building, and Maintenance Fund

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

Solid Waste Management Sales Tax Fund

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

Sales Tax Fund

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

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-General Fund
For the year ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Cash Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 80,285	\$ 157,882	\$ 157,882	\$ -
Resources (Inflows)				
Taxes:				
Ad valorem	104,932	104,675	104,869	194
Other taxes, penalties, interest, etc.	3,400	1,925	1,925	-
Licenses and permits	275,900	301,284	297,355	(3,929)
Intergovernmental revenues:				
Federal grants	22,600	65,892	65,351	(541)
State funds:				
State revenue sharing (net)	5,800	5,721	5,710	(11)
Gaming Revenues	945,000	958,945	977,580	18,635
State Grants	-	15,422	15,422	-
Other State Funds	526,000	463,748	463,135	(613)
Fees, charges, and commissions for services	4,500	4,555	4,270	(285)
Fines and forfeitures	7,850	8,850	7,779	(1,071)
Rents and Royalties	34,996	22,900	2,929	(19,971)
Investment earnings	3,000	2,400	2,685	285
Other revenues	-	280	5,488	5,208
Supplemental Pay	14,400	14,400	14,400	-
Loans repayment from other Funds	2,679	25,374	25,375	1
Transfers from other funds	187,299	211,673	211,673	-
Amounts available for Appropriations	<u>2,218,641</u>	<u>2,365,926</u>	<u>2,363,828</u>	<u>(2,098)</u>
Charges to Appropriations (outflows)				
General government	1,358,734	1,353,585	1,225,358	128,227
Public safety	595,888	706,666	701,921	4,745
Cultural and recreation	38,300	38,366	36,444	1,922
Health and welfare	104,173	93,980	84,630	9,350
Economic development	40,400	37,500	37,840	(340)
Payments to other governments	-	4,962	4,962	-
Debt service	4,848	7,556	6,950	606
Capital outlay	-	27,460	27,460	-
Loans made to other funds	-	-	-	-
Transfers to other funds	27,805	52,179	52,179	-
Total Charges to Appropriations	<u>2,170,148</u>	<u>2,322,254</u>	<u>2,177,744</u>	<u>144,510</u>
Budgetary Fund Balances, Ending	<u>\$ 48,493</u>	<u>\$ 43,672</u>	<u>\$ 186,084</u>	<u>\$ 142,412</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-Road District Maintenance Fund
For the year ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>	<u>Cash Basis</u>	<u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 2,109,592	\$ 2,211,673	\$ 2,211,673	\$ -
Resources (Inflows)				
Taxes:				
Ad valorem	446,520	445,426	446,252	826
Sales and use	684,000	767,000	736,363	(30,637)
Licenses and permits	4,400	6,600	6,900	300
Intergovernmental revenues:				
State funds:				
Parish transportation funds	173,600	186,700	183,142	(3,558)
State revenue sharing (net)	20,600	20,374	20,334	(40)
Other State Funds	-	-	-	-
Investment earnings	32,500	31,070	31,027	(43)
Other revenues	-	351	351	-
Sale of capital assets	-	2,986	2,986	-
Loans Proceeds from Borrowing	-	-	-	-
Transfers from other funds	230,000	279,500	279,500	-
Amounts available for Appropriations	<u>3,701,212</u>	<u>3,951,680</u>	<u>3,918,528</u>	<u>(33,152)</u>
Charges to Appropriations (outflows)				
General government	2,760	2,760	2,530	230
Public works	1,252,424	1,360,093	1,291,836	68,257
Debt service	44,318	45,531	45,467	64
Capital outlay	750,000	84,339	31,263	53,076
Transfers to other funds	351,365	400,865	400,865	-
Total Charges to Appropriations	<u>2,400,867</u>	<u>1,893,588</u>	<u>1,771,961</u>	<u>121,627</u>
Budgetary Fund Balances, Ending	<u>\$ 1,300,345</u>	<u>\$ 2,058,092</u>	<u>\$ 2,146,567</u>	<u>\$ 88,475</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual- Solid Waste Fund
For the year ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget</u>
			<u>Cash Basis</u>	<u>Positive</u>
				<u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 278	\$ 13,914	\$ 13,914	\$ -
Resources (Inflows)				
Taxes:				
Sales and use	684,000	767,000	736,363	(30,637)
Investment earnings	1,350	1,100	981	(119)
Other revenues	-	42	42	-
Transfers from other funds	165,000	165,000	232,659	67,659
Amounts available for Appropriations	<u>850,628</u>	<u>947,056</u>	<u>983,959</u>	<u>36,903</u>
Charges to Appropriations (outflows)				
Public works	816,000	904,345	902,978	1,367
Transfers to other funds	34,014	34,014	34,014	-
Total Charges to Appropriations	<u>850,014</u>	<u>938,359</u>	<u>936,992</u>	<u>1,367</u>
Budgetary Fund Balances, Ending	<u>\$ 614</u>	<u>\$ 8,697</u>	<u>\$ 46,967</u>	<u>\$ 38,270</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-Sales Tax Fund
For the year ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u> <u>Cash Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 2,010,774	\$ 2,025,918	\$ 2,025,918	\$ -
Resources (Inflows)				
Taxes:				
Sales and use	684,000	767,000	736,363	(30,637)
Other revenues	15,000	30,400	30,628	228
Amounts available for Appropriations	<u>2,709,774</u>	<u>2,823,318</u>	<u>2,792,909</u>	<u>(30,409)</u>
Charges to Appropriations (outflows)				
Transfers to other funds	<u>422,960</u>	<u>422,960</u>	<u>490,619</u>	<u>(67,659)</u>
Total Charges to Appropriations	<u>422,960</u>	<u>422,960</u>	<u>490,619</u>	<u>(67,659)</u>
Budgetary Fund Balances, Ending	<u>\$ 2,286,814</u>	<u>\$ 2,400,358</u>	<u>\$ 2,302,290</u>	<u>\$ (98,068)</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury
Notes to Budgetary Comparison Schedules**

BUDGET POLICIES

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

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

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing, which was held on November 21, 2018, was published in the official journal on December 11, 2018.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 11, 2018.

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

2. All budgetary appropriations lapse at the end of each fiscal year.
3. The Police Jury does not use encumbrance accounting.
4. Budgets are integrated into the accounting system and the budgetary data is presented in the financial statements for all funds with annual budgets to compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted. Budget comparisons for the Hospital Hazard Mitigation Fund, which is a major fund, is not presented since it is a capital project fund.

See Independent Auditor's Report.

St. Helena Parish Police Jury
Notes to Budgetary Comparison Schedules
Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP
Revenues and Expenditures

Sources/inflows of Resources:	<u>General</u>	<u>Road Building Maintenance Fund</u>	<u>Solid Waste</u>	<u>Sales Tax</u>
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 2,363,828	\$ 3,918,528	\$ 983,959	\$ 2,792,909
 Differences-budget to GAAP:				
The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting	(157,882)	(2,211,673)	(13,914)	(2,025,918)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(211,673)	(279,500)	(232,659)	-
Loans repaid from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(25,375)	-	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	-	(2,986)	-	-
Increase (Decrease) from accrual of accounts receivable for financial reporting purposes	(34,880)	36,513	17,573	17,573
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	<u>\$ 1,934,018</u>	<u>\$ 1,460,882</u>	<u>\$ 754,959</u>	<u>\$ 784,564</u>
 Uses/Outflows of resources:				
Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	\$ 2,177,744	\$ 1,771,961	\$ 936,992	490,619
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(57,141)	(400,865)	(34,014)	(490,619)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	-	-	-	-
Increase (Decrease) from accrual of accounts payable and accrued liabilities for financial reporting	69,272	40,353	39	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	<u>\$ 2,189,875</u>	<u>\$ 1,411,449</u>	<u>\$ 903,017</u>	<u>\$ -</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended December 31, 2019

	<u>2018</u>	<u>2019</u>
Total OPEB Liability		
Service Cost	\$ 28,412	\$ 22,894
Interest	71,973	77,940
Changes of Benefit Terms	-	-
Changes of Assumptions	(193,865)	432,566
Differences between Expected and Actual Experience	(26,216)	105,307
Benefit Payments	<u>(68,805)</u>	<u>(72,589)</u>
Net Change in Total OPEB Liability	(188,501)	566,118
Beginning OPEB Liability	<u>2,078,030</u>	<u>1,889,529</u>
Ending OPEB Liability	<u>\$ 1,889,529</u>	<u>\$ 2,455,647</u>
Covered-Employee Payroll	1,024,802	1,055,546
Total OPEB Liability as a Percentage of the Covered-Employee Payroll	184.38%	232.64%

Notes to Schedule

Benefit Changes: There were no changes of benefit terms for the year ended December 31, 2019.

Changes of Assumptions: The discount rate at December 31, 2018 was 4.10% and it was changed to 2.74% as of December 31, 2019.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A
Last 10 Fiscal Years*

Parochial Employees' Retirement System of Louisiana:

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

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

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters
Last 10 Fiscal Years*

State of Louisiana Registrar of Voters Retirement System

	Employer's Proportion of the Net Pension Liability (Assets)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.138651%	\$ 33,956	\$ 18,808	180.5402%	76.86%
2016	0.136929%	\$ 38,854	\$ 18,808	206.5823%	73.98%
2017	0.137341%	\$ 30,148	\$ 18,808	160.2935%	80.51%
2018	0.135586%	\$ 32,004	\$ 18,808	170.1616%	80.57%
2019	0.136964%	\$ 25,613	\$ 18,808	136.1814%	84.83%

* The amounts presented for each fiscal year were determined as of 6/30 within the fiscal year.

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

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of the Police Jury's Contributions-Parochial Plan A
For the year ended December 31, 2019

Parochial Employees' Retirement System of Louisiana:

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 156,339	\$ 156,339	\$ -	\$ 1,078,204	14.4999%
2016	162,466	162,466	-	1,249,743	13.0000%
2017	124,719	124,719	-	997,748	12.5001%
2018	140,026	140,026	-	1,217,612	11.5001%
2019	137,008	137,008	-	1,191,369	11.5000%

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

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of the Police Jury's Contributions-Registrar of Voters
For the year ended December 31, 2019

State of Louisiana Registrar of Voters Retirement System

	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2015	\$ 4,397	\$ 4,397	\$ -	\$ 18,808	23.3783%
2016	3,997	3,997	-	18,808	21.2516%
2017	3,480	3,480	-	18,808	18.5028%
2018	3,198	3,198	-	18,808	17.0034%
2019	3,198	3,198	-	18,808	17.0034%

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

See Independent Auditor's Report.

Other Supplementary Information

St. Helena Parish Police Jury
Combining Balance Sheet, Non Major Other Governmental Funds
As of December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
Assets				
Cash and Equivalents	\$ 3,154,735	\$ -	\$ 2,295	\$ 3,157,030
Investments	159,591	-	-	159,591
Receivables, Net:	1,279,556	-	44,951	1,324,507
Due From Other Funds	-	-	-	-
Restricted Cash	-	1,836	916,079	917,915
Total Assets	\$ 4,593,882	\$ 1,836	\$ 963,325	\$ 5,559,043
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 35,755	\$ -	\$ 23,781	\$ 59,536
Other Accrued Liabilities	39,330	-	-	39,330
Due to Other Funds	9,633	-	59,234	68,867
Total Liabilities	84,718	-	83,015	167,733
Fund Balances:				
Restricted	4,514,257	1,836	936,470	5,452,563
Unassigned	(5,093)	-	(56,160)	(61,253)
Total Fund Balances	4,509,164	1,836	880,310	5,391,310
Total Liabilities and Fund Balances	\$ 4,593,882	\$ 1,836	\$ 963,325	\$ 5,559,043

See Independent Auditor's report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for Nonmajor Other Governmental Funds
For the year ended December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
Revenues				
Taxes				
Ad valorem	\$ 1,183,036	\$ -	\$ -	\$ 1,183,036
Sales and Use	-	-	-	-
Intergovernmental				
Grants - Federal	-	-	140,946	140,946
Grants - State	-	-	102,637	102,637
State Revenue Sharing	50,412	-	-	50,412
Charges for Services	168,319	-	-	168,319
Fines and Forfeitures	4,303	-	-	4,303
Investment Earnings	53,943	127	5,223	59,293
Miscellaneous	32,804	-	108	32,912
Total Revenues	1,492,817	127	248,914	1,741,858
Expenditures				
General Government				
Benefits and Payroll Taxes	37,961	-	-	37,961
Total General Government	37,961	-	-	37,961
Public Safety				
Salaries	16,436	-	-	16,436
Benefits and Payroll Taxes	7,818	-	-	7,818
Insurance	83,417	-	-	83,417
Other operating	185,626	-	-	185,626
Utilities	24,359	-	-	24,359
Total Public Safety	317,656	-	-	317,656
Public Works				
Salaries	209,148	-	18,364	227,512
Benefits and Payroll Taxes	74,506	-	2,543	77,049
Insurance	31,630	-	-	31,630
Other operating	12,778	-	1,571	14,349
Road Materials	37,799	-	-	37,799
Vehicle Expenses	97,411	-	-	97,411
Total Public Works	463,272	-	22,478	485,750
Health and Welfare				
Salaries	-	-	-	-
Benefits	-	-	-	-
Other operating	-	-	-	-
Total Health and Welfare	-	-	-	-
Economic Development				
Insurance	-	-	-	-
Other operating	-	-	-	-
Total Economic Development	-	-	-	-
Capital Outlays	655,516	-	184,118	839,634
Debt Service				
Principal	165,176	160,000	-	325,176
Interest	19,441	46,034	-	65,475
Total Expenditures	1,659,022	206,034	206,596	2,071,652
Excess (Deficiency) of Revenues				
Over (Under) (Expenditures)	(166,205)	(205,907)	42,318	(329,794)
See Independent Auditor's Report.				

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for Nonmajor Other Governmental Funds
For the year ended December 31, 2019

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total Non Major Other Governmental Funds</u>
Other Financing Sources (Uses)				
Operating Transfers In	\$ 145,000	\$ 206,034	\$ 73,874	\$ 424,908
Operating Transfers (Out)	(97,189)	-	(73,874)	(171,063)
Payments to Other Governments	(7,440)	-	(16,091)	(23,531)
Sale of Capital Assets	-	-	-	-
Proceeds from Debt	387,650	-	504,000	891,650
Total Other Financing Sources (Uses)	<u>428,021</u>	<u>206,034</u>	<u>487,909</u>	<u>1,121,964</u>
Net Change in Fund Balances	<u>261,816</u>	<u>127</u>	<u>530,227</u>	<u>792,170</u>
Fund Balances, Beginning	<u>4,247,348</u>	<u>1,709</u>	<u>350,083</u>	<u>4,599,140</u>
Fund Balances, Ending	<u>\$ 4,509,164</u>	<u>\$ 1,836</u>	<u>\$ 880,310</u>	<u>\$ 5,391,310</u>

(Concluded)

See Independent Auditor's Report.

St. Helena Parish Police Jury
Listing of Nonmajor Special Revenue Funds

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District No's. 1, 3, 4, 5, 6, and Sub Road 1 and Sub Road 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

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

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Sixth Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

Fire Protection District 2 Fund

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

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for District Number 3. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

South 2nd Ward Fire Protection Fund

The South 2nd Ward Fire Protection Fund is used to account for the operations of a volunteer fire department providing fire protection for South 2nd Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

E-911 Communications Fund

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

St. Helena Parish Police Jury
Listing of Nonmajor Special Revenue Funds

Off-Duty Law Enforcement

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

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a \$2.00 fee per service or transaction collected, which is used solely to defray local cost of operating the local field office in the parish.

Revolving Loan Fund

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

Community Development Block Grant (CDBG) Housing Repair Fund

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

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development
As of December 31, 2019

	<u>Fifth Ward Fire District Fund</u>	<u>Fire Protection District #2 Fund</u>	<u>Fire Protection District #3 Fund</u>	<u>South Second Ward Fire Protection Fund</u>	<u>6th Ward Fire Fund</u>	<u>E-911 Fund</u>	<u>Total</u>
Assets							
Cash and Equivalents	\$ 591,021	\$ 132,821	\$ 388,575	\$ 237,260	\$ 16,689	\$ 218,250	\$ 1,584,616
Investments	-	-	-	-	-	-	-
Receivables, Net:	161,837	85,398	135,966	57,599	39,572	24,732	505,104
Due From Other Funds	-	-	-	-	-	-	-
Total Assets	<u>\$ 752,858</u>	<u>\$ 218,219</u>	<u>\$ 524,541</u>	<u>\$ 294,859</u>	<u>\$ 56,261</u>	<u>\$ 242,982</u>	<u>\$ 2,089,720</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	\$ 2,025	\$ 2,621	\$ 376	\$ -	11,762	\$ 14,880	\$ 31,664
Other Accrued Liabilities	5,082	2,744	4,304	1,926	1,369	-	15,425
Total Liabilities	<u>7,107</u>	<u>5,365</u>	<u>4,680</u>	<u>1,926</u>	<u>13,131</u>	<u>14,880</u>	<u>47,089</u>
Fund Balances:							
Restricted	745,751	212,854	519,861	292,933	43,130	228,102	2,042,631
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>745,751</u>	<u>212,854</u>	<u>519,861</u>	<u>292,933</u>	<u>43,130</u>	<u>228,102</u>	<u>2,042,631</u>
Total Liabilities and Fund Balances	<u>\$ 752,858</u>	<u>\$ 218,219</u>	<u>\$ 524,541</u>	<u>\$ 294,859</u>	<u>\$ 56,261</u>	<u>\$ 242,982</u>	<u>\$ 2,089,720</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development
As of December 31, 2019

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
Assets					
Cash and Equivalents	\$ 1,915	\$ 7,546	\$ 137,687	\$ -	\$ 147,148
Investments	-	159,591	-	-	159,591
Receivables, Net:	252	26,194	4,298	4,540	35,284
Total Assets	\$ 2,167	\$ 193,331	\$ 141,985	\$ 4,540	\$ 342,023
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ 100	\$ -	\$ 345	\$ -	\$ 445
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	9,633	9,633
Total Liabilities	100	-	345	9,633	10,078
Fund Balances:					
Restricted	2,067	193,331	141,640	-	337,038
Unassigned	-	-	-	(5,093)	(5,093)
Total Fund Balances	2,067	193,331	141,640	(5,093)	331,945
Total Liabilities and Fund Balances	\$ 2,167	\$ 193,331	\$ 141,985	\$ 4,540	\$ 342,023

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for
Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development
For the year ended December 31, 2019

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Total
Revenues							
Taxes							
Ad valorem	\$ 151,583	\$ 74,312	\$ 134,409	\$ 59,264	\$ 40,870	\$ -	\$ 460,438
Intergovernmental							
Grants - Federal	-	-	-	-	-	-	-
State Revenue Sharing	14,684	4,380	3,808	-	-	-	22,872
Charges for Services	-	-	-	-	-	131,617	131,617
Investment Earnings	9,510	4,354	6,334	3,215	334	3,591	27,338
Miscellaneous	9,844	6,035	6,918	5,436	4,439	9	32,681
Total Revenues	185,621	89,081	151,469	67,915	45,643	135,217	674,946
Expenditures							
General Government							
Benefits and Payroll Taxes	5,082	2,744	4,304	1,926	-	-	14,056
Total General Government	5,082	2,744	4,304	1,926	-	-	14,056
Public Safety							
Salaries	-	-	-	-	-	16,436	16,436
Benefits and Payroll Taxes	-	-	-	-	1,369	6,449	7,818
Insurance	19,160	13,864	18,814	13,109	14,621	3,218	82,786
Other operating	12,836	15,175	22,883	6,694	25,792	99,182	182,562
Utilities	7,726	2,746	2,988	4,369	3,162	-	20,991
Total Public Safety	39,722	31,785	44,685	24,172	44,944	125,285	310,593
Health and Welfare							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Total Health and Welfare	-	-	-	-	-	-	-
Economic Development							
Insurance	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Total Economic Development	-	-	-	-	-	-	-
Capital Outlays	16,931	517,385	8,441	-	2,667	-	545,424
Debt Service							
Principal	-	23,030	30,417	-	-	5,646	59,093
Interest	-	4,015	1,913	-	-	1,467	7,395
Total Expenditures	61,735	578,959	89,760	26,098	47,611	132,398	936,561
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	123,886	(489,878)	61,709	41,817	(1,968)	2,819	(261,615)

(Continued)

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for
Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development
For the year ended December 31, 2019

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Total
Other Financing Sources (Uses)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	(6,977)	(3,923)	(5,391)	(2,461)	(1,561)	(4,978)	(25,291)
Sale of Capital Assets	-	-	-	-	-	-	-
Capital Lease Proceeds	-	308,219	-	-	-	-	308,219
Total Other Financing Sources (Uses)	<u>(6,977)</u>	<u>304,296</u>	<u>(5,391)</u>	<u>(2,461)</u>	<u>(1,561)</u>	<u>(4,978)</u>	<u>282,928</u>
Net Change in Fund Balances	<u>116,909</u>	<u>(185,582)</u>	<u>56,318</u>	<u>39,356</u>	<u>(3,529)</u>	<u>(2,159)</u>	<u>21,313</u>
Fund Balances , Beginning	<u>628,842</u>	<u>398,436</u>	<u>463,543</u>	<u>253,577</u>	<u>46,659</u>	<u>230,261</u>	<u>2,021,318</u>
Fund Balances, Ending	<u>\$ 745,751</u>	<u>\$ 212,854</u>	<u>\$ 519,861</u>	<u>\$ 292,933</u>	<u>\$ 43,130</u>	<u>\$ 228,102</u>	<u>\$ 2,042,631</u>

(Concluded)

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for
Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development
For the year ended December 31, 2019

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
Revenues					
Taxes					
Sales and Use	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Grants - Federal	-	-	-	-	-
Charges for Services	-	-	36,702	-	36,702
Fines and Forfeitures	4,303	-	-	-	4,303
Investment Earnings	65	3,229	1,664	-	4,958
Total Revenues	<u>4,368</u>	<u>3,229</u>	<u>38,366</u>	<u>-</u>	<u>45,963</u>
Expenditures					
Public Safety					
Insurance	-	-	631	-	631
Other operating	1,550	-	1,514	-	3,064
Utilities	-	-	3,368	-	3,368
Total Public Safety	<u>1,550</u>	<u>-</u>	<u>5,513</u>	<u>-</u>	<u>7,063</u>
Health and Welfare					
Other operating	-	-	-	-	-
Total Health and Welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development					
Other operating	-	-	-	-	-
Total Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlays	-	-	3,389	-	3,389
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>1,550</u>	<u>-</u>	<u>8,902</u>	<u>-</u>	<u>10,452</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>2,818</u>	<u>3,229</u>	<u>29,464</u>	<u>-</u>	<u>35,511</u>
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	(195)	(5)	(1,350)	-	(1,550)
Payments to Other Governments	(7,440)	-	-	-	(7,440)
Total Other Financing Sources (Uses)	<u>(7,635)</u>	<u>(5)</u>	<u>(1,350)</u>	<u>-</u>	<u>(8,990)</u>
Net Change in Fund Balances	<u>(4,817)</u>	<u>3,224</u>	<u>28,114</u>	<u>-</u>	<u>26,521</u>
Fund Balances (Deficit), Beginning	<u>6,884</u>	<u>190,107</u>	<u>113,526</u>	<u>(5,093)</u>	<u>305,424</u>
Fund Balances (Deficit), Ending	<u>\$ 2,067</u>	<u>\$ 193,331</u>	<u>\$ 141,640</u>	<u>\$ (5,093)</u>	<u>\$ 331,945</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Special Revenue Funds - Road Maintenance
As of December 31, 2019

	Road District Maintenance #1 Fund	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Non Major Special Revenue Funds - Road Maintenance
Assets								
Cash and Equivalents	\$ 235,466	\$ 182,241	\$ 125,416	\$ 384,710	\$ 256,444	\$ 137,855	\$ 100,839	\$ 1,422,971
Receivables, Net	193,370	29,177	86,698	148,366	165,456	75,274	40,827	739,168
Due From Other Funds	-	-	-	-	-	-	-	-
Total Assets	\$ 428,836	\$ 211,418	\$ 212,114	\$ 533,076	\$ 421,900	\$ 213,129	\$ 141,666	\$ 2,162,139
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	\$ 100	\$ -	\$ 25	\$ 1,095	\$ 459	\$ 452	\$ 1,515	\$ 3,646
Other Accrued Liabilities	6,240	939	2,785	4,763	5,441	2,420	1,317	23,905
Due to Other Funds	-	-	-	-	-	-	-	-
Total Liabilities	6,340	939	2,810	5,858	5,900	2,872	2,832	27,551
Fund Balances:								
Restricted	422,496	210,479	209,304	527,218	416,000	210,257	138,834	2,134,588
Total Fund Balances	422,496	210,479	209,304	527,218	416,000	210,257	138,834	2,134,588
Total Liabilities and Fund Balances	\$ 428,836	\$ 211,418	\$ 212,114	\$ 533,076	\$ 421,900	\$ 213,129	\$ 141,666	\$ 2,162,139

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for Nonmajor Special Revenue Funds - Road Maintenance
For the year ended December 31, 2019

	Road District Maintenance #1	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Nonmajor Special Revenue Funds - Road Maintenance
Revenues								
Taxes								
Ad valorem	\$ 196,506	\$ 28,213	\$ 86,202	\$ 148,096	\$ 152,071	\$ 72,179	\$ 39,331	\$ 722,598
Intergovernmental								-
State Revenue Sharing	1,426	2,873	3,992	5,317	2,931	6,992	4,009	27,540
Investment Earnings	4,100	2,496	2,266	5,701	3,807	1,833	1,444	21,647
Miscellaneous	19	2	13	28	30	11	20	123
Total Revenues	<u>202,051</u>	<u>33,584</u>	<u>92,473</u>	<u>159,142</u>	<u>158,839</u>	<u>81,015</u>	<u>44,804</u>	<u>771,908</u>
Expenditures								
General Government								
Benefits and Payroll Taxes	6,240	939	2,785	4,763	5,441	2,420	1,317	23,905
Total General Government	<u>6,240</u>	<u>939</u>	<u>2,785</u>	<u>4,763</u>	<u>5,441</u>	<u>2,420</u>	<u>1,317</u>	<u>23,905</u>
Public Works								
Salaries	22,022	12,753	30,385	52,497	37,600	17,383	36,508	209,148
Benefits and Payroll Taxes	10,110	6,889	10,030	22,339	6,400	2,791	15,947	74,506
Insurance	7,508	-	5,451	8,451	5,678	2,000	2,542	31,630
Other operating	1,397	-	318	11,063	-	-	-	12,778
Road Materials	1,483	-	19,787	-	7,713	4,167	4,649	37,799
Vehicle Expenses	17,881	-	10,264	18,222	23,277	10,803	16,964	97,411
Total Public Works	<u>60,401</u>	<u>19,642</u>	<u>76,235</u>	<u>112,572</u>	<u>80,668</u>	<u>37,144</u>	<u>76,610</u>	<u>463,272</u>
Capital Outlays	13,884	-	90,134	2,685	-	-	-	106,703
Debt Service								
Principal	9,794	9,794	43,685	9,722	33,088	-	-	106,083
Interest	1,371	1,371	4,000	1,170	4,134	-	-	12,046
Total Expenditures	<u>91,690</u>	<u>31,746</u>	<u>216,839</u>	<u>130,912</u>	<u>123,331</u>	<u>39,564</u>	<u>77,927</u>	<u>712,009</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>110,361</u>	<u>1,838</u>	<u>(124,366)</u>	<u>28,230</u>	<u>35,508</u>	<u>41,451</u>	<u>(33,123)</u>	<u>59,899</u>
Other Financing Sources (Uses)								
Operating Transfers In	20,000	10,000	20,000	20,000	20,000	20,000	35,000	145,000
Operating Transfers (Out)	(17,993)	(1,646)	(4,346)	(6,782)	(17,605)	(18,851)	(3,125)	(70,348)
Sale of Capital Assets	-	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	79,431	-	-	-	-	79,431
Total Other Financing Sources (Uses)	<u>2,007</u>	<u>8,354</u>	<u>95,085</u>	<u>13,218</u>	<u>2,395</u>	<u>1,149</u>	<u>31,875</u>	<u>154,083</u>
Net Change in Fund Balances	<u>112,368</u>	<u>10,192</u>	<u>(29,281)</u>	<u>41,448</u>	<u>37,903</u>	<u>42,600</u>	<u>(1,248)</u>	<u>213,982</u>
Fund Balances, Beginning	<u>310,128</u>	<u>200,287</u>	<u>238,585</u>	<u>485,770</u>	<u>378,097</u>	<u>167,657</u>	<u>140,082</u>	<u>1,920,606</u>
Fund Balances, Ending	<u>\$ 422,496</u>	<u>\$ 210,479</u>	<u>\$ 209,304</u>	<u>\$ 527,218</u>	<u>\$ 416,000</u>	<u>\$ 210,257</u>	<u>\$ 138,834</u>	<u>\$ 2,134,588</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Listing of Nonmajor Capital Project Funds

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

Local Government Assistance Program (LGAP) – This fund is used for the purpose of installing waterlines in the parish, making improvements to the parish parks and highways and various other projects.

The Courthouse Project Fund – This fund is used to account for renovations to the parish courthouse.

Disaster Project Fund - The fund is used to account for various federal grants from FEMA that are used to pay the costs of building, resurfacing, and repairing various roads in the parish.

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

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

St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Capital Project Funds
As of December 31, 2019

	LRA CDBG Fund	LGAP Grants Fund	Courthouse Project Fund	Disaster Project Fund	Public Transit Fund	Rd#1 Project Fund	Total Nonmajor Capital Project Funds
Assets							
Cash and Equivalents	\$ 2,195	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 2,295
Receivables, Net:	-	-	-	21,170	23,781	-	44,951
Due From Other Funds	-	-	-	-	-	-	-
Restricted Cash	-	778	1	406,077	-	509,223	916,079
Total Assets	\$ 2,195	\$ 778	\$ 1	\$ 427,247	\$ 23,881	\$ 509,223	\$ 963,325
Liabilities and Fund Balances							
Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 23,781	\$ -	\$ 23,781
Due to Other Funds	15,980	9,092	34,062	-	100	-	59,234
Total Liabilities	15,980	9,092	34,062	-	23,881	-	83,015
Fund Balances:							
Restricted	-	-	-	427,247	-	509,223	936,470
Unassigned	(13,785)	(8,314)	(34,061)	-	-	-	(56,160)
Total Fund Balances (Deficit)	(13,785)	(8,314)	(34,061)	427,247	-	509,223	880,310
Total Liabilities and Fund Balances	\$ 2,195	\$ 778	\$ 1	\$ 427,247	\$ 23,881	\$ 509,223	\$ 963,325

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Capital Project Funds
For the year ended December 31, 2019

	<u>LRA CDBG Fund</u>	<u>LGAP Grants Fund</u>	<u>Courthouse Project Fund</u>	<u>Disaster Project Fund</u>	<u>Public Transit Fund</u>	<u>Rd #1 Project Fund</u>	<u>Total Nonmajor Capital Projects Funds</u>
Revenues							
Intergovernmental							
Grants - Federal	\$ 35,383	\$ -	\$ -	\$ 21,170	\$ 84,393	\$ -	\$ 140,946
Grants - State	-	102,637	-	-	-	-	102,637
Investment Earnings	-	-	-	-	-	5,223	5,223
Miscellaneous	-	-	-	-	108	-	108
Total Revenues	<u>35,383</u>	<u>102,637</u>	<u>-</u>	<u>21,170</u>	<u>84,501</u>	<u>5,223</u>	<u>248,914</u>
Expenditures							
Public Works							
Salaries	-	-	-	18,364	-	-	18,364
Benefits and Payroll Taxes	-	-	-	2,543	-	-	2,543
Other operating	-	-	-	1,571	-	-	1,571
Total Public Works	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,478</u>	<u>-</u>	<u>-</u>	<u>22,478</u>
Capital Outlays	81,481	102,637	-	-	-	-	184,118
Total Expenditures	<u>81,481</u>	<u>102,637</u>	<u>-</u>	<u>22,478</u>	<u>-</u>	<u>-</u>	<u>206,596</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>(46,098)</u>	<u>-</u>	<u>-</u>	<u>(1,308)</u>	<u>84,501</u>	<u>5,223</u>	<u>42,318</u>
Other Financing Sources (Uses)							
Operating Transfers In	-	73,874	-	-	-	-	73,874
Operating Transfers (Out)	-	(73,874)	-	-	-	-	(73,874)
Payments to Other Governments	68,410	-	-	-	(84,501)	-	(16,091)
Sale of Capital Assets	-	-	-	-	-	-	-
Proceeds from Debt	-	-	-	-	-	504,000	504,000
Total Other Financing Sources (Uses)	<u>68,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,501)</u>	<u>504,000</u>	<u>487,909</u>
Net Change in Fund Balances	<u>22,312</u>	<u>-</u>	<u>-</u>	<u>(1,308)</u>	<u>-</u>	<u>509,223</u>	<u>530,227</u>
Fund Balances, (Deficit) Beginning	<u>(36,097)</u>	<u>(8,314)</u>	<u>(34,061)</u>	<u>428,555</u>	<u>-</u>	<u>-</u>	<u>350,083</u>
Fund Balances, (Deficit) Ending	<u>\$ (13,785)</u>	<u>\$ (8,314)</u>	<u>\$ (34,061)</u>	<u>\$ 427,247</u>	<u>\$ -</u>	<u>\$ 509,223</u>	<u>\$ 880,310</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Listing of Nonmajor Debt Service Funds

Revenue Bond 2001 Sinking

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

Road Rehabilitation Sinking

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

Road District #1 Sinking

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

**St. Helena Parish Police Jury
Combining Balance Sheet
Nonmajor Debt Service Funds
As of December 31, 2019**

	<u>Revenue Bond Sinking Fund</u>	<u>Road Rehab Sinking Fund</u>	<u>Rd#1 Sinking Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets				
Restricted Cash	\$ 1,634	\$ 199	\$ 3	\$ 1,836
Total Assets	<u>\$ 1,634</u>	<u>\$ 199</u>	<u>\$ 3</u>	<u>\$ 1,836</u>
Liabilities and Fund Balances				
Liabilities:				
Other Accrued Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	<u>1,634</u>	<u>199</u>	<u>3</u>	<u>1,836</u>
Total Fund Balances	<u>1,634</u>	<u>199</u>	<u>3</u>	<u>1,836</u>
Total Liabilities and Fund Balances	<u>\$ 1,634</u>	<u>\$ 199</u>	<u>\$ 3</u>	<u>\$ 1,836</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances for NonMajor Debt Service Funds
For the year ended December 31, 2019

	<u>Revenue Bond Sinking Fund</u>	<u>Road Rehab Sinking Fund</u>	<u>Rd #1 Sinking Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Revenues				
Investment Earnings	\$ 82	\$ 42	\$ 3	\$ 127
Total Revenues	<u>82</u>	<u>42</u>	<u>3</u>	<u>127</u>
Expenditures				
Capital Outlays	-	-	-	-
Debt Service				
Principal	14,000	146,000	-	160,000
Interest	13,805	21,700	10,529	46,034
Total Expenditures	<u>27,805</u>	<u>167,700</u>	<u>10,529</u>	<u>206,034</u>
Excess (Deficiency) of Revenues Over (Under) (Expenditures)	<u>(27,723)</u>	<u>(167,658)</u>	<u>(10,526)</u>	<u>(205,907)</u>
Other Financing Sources (Uses)				
Operating Transfers In	27,805	167,700	10,529	206,034
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>27,805</u>	<u>167,700</u>	<u>10,529</u>	<u>206,034</u>
Net Change in Fund Balances	<u>82</u>	<u>42</u>	<u>3</u>	<u>127</u>
Fund Balances, Beginning	<u>1,552</u>	<u>157</u>	<u>-</u>	<u>1,709</u>
Fund Balances, Ending	<u>\$ 1,634</u>	<u>199</u>	<u>3</u>	<u>\$ 1,836</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Compensation Paid to Board Members
For the year ended December 31, 2019

<u>Name and Title</u>	<u>Address</u>	<u>Term</u>	<u>Salary</u>
Jeremy Williams	3284 Hwy 1042 Greensburg, LA 70441	Jan 2016 to 2020	\$ 21,600
Warren A. McCray, Jr.	2100 Calmes Road Denham Springs, LA 70726	Jan 2016 to 2020	19,200
Theodore McCray, Jr.	8915 Highway 43 Amite, LA 70422	Jan 2016 to 2020	19,200
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2016 to 2020	19,200
Doug Watson	17571 Highway 441 Kentwood, LA 70444	Jan 2016 to 2020	19,200
Major Coleman	1094 McDaniel Road Amite, LA 70422	Jan 2016 to 2020	19,200
			\$ <u>117,600</u>

This schedule is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency
For the year ended December 31, 2019

Jeremy Williams, Police Jury President (January 1, 2019 through December 31, 2019)

Purpose	Amount
Salary	\$ 21,600
Employer Paid Medicare & Social Security	1,640
Benefits-Insurance	8,659
Mileage Reported on W-2	301
Registration Fees	505
Conference Travel & Lodging	2,309
Conference Meals	482
Dues	112
Total	\$ 35,608

See Independent Auditor's Report.

St. Helena Parish Police Jury
Schedule of Expenditures of Federal Awards
For the year ended December 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title/Project</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Totals</u>
<u>United States Department of Homeland Security</u>				
Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant Program (HMGP)				
Sewer Pond Retrofit	97.039	HMGP-1786-091-0002	\$ 45,746	
Drainage (Bridge Replacements)	97.039	HMGP-1603-091-0003	<u>1,538,544</u>	\$ 1,584,290
Emergency Management Performance Grants				
Emergency Preparedness	97.042	EMT-2018-EP-00003-S01	18,157	
Emergency Preparedness	97.042	EMT-2019-EP-00006-S01	<u>12,365</u>	30,522
Homeland Security Grant Program	97.067	EMW-2018-SS-00016-S01	<u>28,639</u>	28,639
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-DR-4458-LA	<u>21,170</u>	21,170
Total United States Department of Homeland Security				<u>1,664,621</u>
<u>United States Department of Transportation</u>				
Pass-thru from the Louisiana Department of Transportation				
Formula Grants for Rural Areas and Tribal Transit Program				
Federal Transits Administration (FTA) Formula Grants for Rural Areas	20.509	LA-2017-013	39,603	
Federal Transits Administration (FTA) Formula Grants for Rural Areas	20.509	LA-2019-011	<u>44,790</u>	84,393
Total United States Department of Transportation				<u>84,393</u>
<u>United States Department of Housing and Urban Development</u>				
Passed through the State of Louisiana, Office of Community Development				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	2000220774	<u>81,463</u>	81,463
Total United States Department of Housing and Urban Development				<u>81,463</u>
Total Expenditures of Federal Awards				\$ <u>1,830,477</u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the St. Helena Parish Police Jury under programs of the federal government for the year ended December 31, 2019. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the St. Helena Parish Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the St. Helena Parish Police Jury.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable either the cost principles in the Office of Management and Budget Circular A-102 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments or cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

The St. Helena Parish Police Jury has elected not to use the 10-percent de minimis direct cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report.

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

Section I Summary of Auditor's Results

Financial Statements

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

Aggregate Discretely Presented Component Units Opinion Unit:

Unmodified Qualified
Disclaimer Adverse

Each of the Other Opinion Units:

Unmodified Qualified
Disclaimer Adverse

Internal control over financial reporting:

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

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal Programs:

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

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

Unmodified Qualified
Disclaimer Adverse

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

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
97.039	Hazard Mitigation Grant Program

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

Auditee qualified as low risk auditee? Yes No

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

Section II Financial Statement Findings

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

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

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

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

Effect: Apparent noncompliance with the above referenced statute.

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

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

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

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

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

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

Cause: The Police Jury experienced many delays in completing the current year audit related to COVID-19. The Police Jury and the auditor have experienced total and limited closures as a result of this pandemic. Several Police Jury employees contracted COVID-19 and were out of work during their illness. This also caused an entire closure of the Police Jury Office to support the safety and wellbeing of employees and for extensive cleaning. Additionally, in the past several months, several other Police Jury employees and employees of the audit firm have contracted COVID-19 and others quarantined due to exposure to COVID-19. Most recently, the Police Jury office was closed on December 9, 2020 through January 4, 2020 due to a sudden increase in COVID-19 cases.

Effect: Apparent noncompliance with the above referenced statute.

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

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

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

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

Finding Number: 2019-11 Significant Deficiency in Payroll

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

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

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

Time cards for the entire fiscal year were obtained from the Police Jury. Next, bus logs from the St. Helena Parish School Board were requested and obtained for the buses driven by each employee named in the allegation for the 2018-2019 and 2019-2020 school years. Time cards were compared to the bus logs and instances of apparent overlap of more than 15 minutes were noted. One employee's time cards appeared to be in compliance related to the two jobs with no overlapping time for the sample selected. For the other employee, per bus logs, there were 157 school days during the fiscal year 2019, which included the Spring semester of the 2018-2019 school year and the Fall semester of the 2019-2020 school year. Of these 157 school days, there were 45 days with apparent overlapping time.

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

While the police jury does have written policies and procedures for payroll transactions and operates with several internal control activities including, but not limited to, the use of time cards and approval of time sheets, the Police Jury does not currently have a detailed written policy or procedures on dual employment addressing such details as notification or any documentation requirements.

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

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

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

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

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

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

Section III Federal Award Findings and Questioned Costs

Finding Number 2019-001 Hazard Mitigation Grant Program (Noncompliance/Material Weakness)

Year Initial Finding Occurred: NA – Current year

CFDA 97.039 Hazard Mitigation Grant Program

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

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

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

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

Criteria: (A) The Reporting Compliance Requirement includes financial reporting requirements applicable to this program. Recipients of federal awards should use standard financial reporting forms or such other forms as may be authorized by OMB for obtaining financial information. Recipients are required to use SF-270, *Request for Advance or Reimbursement*, to request reimbursement payments under non-construction programs, and may be required to use it to request advance payments. Recipients use SF-425/SF-425A, *Federal Financial Report (FFR)*, to report financial information on the project as well as progress on each funded measure. The financial reporting requirements for subrecipients are as specified by the pass-through entity and in many cases are the same or similar to the recipient requirements. The Louisiana Governor's Office of Homeland Security and Emergency Preparedness requires use of its Reimbursement Request Form (RRF) for Hazard Mitigation Funds for requesting of funds under the Hazard Mitigation Grant Program. The Louisiana Governor's Office of Homeland Security and Emergency Preparedness requires quarterly reports submitted within its LAHM system (LouisianaHM.com) by subrecipients of Hazard Mitigation Grant Program awards. (B) 2 CFR section 200.303 requires that non-Federal entities receiving Federal awards establish and maintain internal control over the Federal awards that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards.

Condition: While quarterly reports were submitted by St. Helena Parish Police Jury, all information submitted in the current fiscal year quarterly reports was not accurate as follows:

- a) Total Funds Expended to Date are entered by the Police Jury as the previous reported amount plus current quarter general ledger amount. Due to the timing of the report due date, items in the general

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

ledger may not be fully reconciled and as such, inaccurate amounts may be reported and later corrected in the general ledger as part of general ledger reconciliation and closeout. However, because of the manner in which the Police Jury reports in the quarterly reports, an inaccurate amount reported in the previous fiscal year quarterly report is carried into each quarterly report in the current fiscal year. Current quarter amounts were agreed to the current general ledger quarter and were added to the previous amount reported and as such, a prior year inaccurate amount remained in the amounts reported in the current fiscal year.

- b) The Police Jury did not verify data that had been pre-filled by the system in the current year such as Anticipated Final Amount.
- c) Percent Project Complete was estimated by the Police Jury in the current year to approximate the percentage of actual work performed required to be reported. The Police Jury estimated by using Total Funds Expended to Date as a percentage of Anticipated Final Amount. The current year estimates of Percent Project Complete did not adequately approximate the percentage of actual work performed as required to be reported.

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

Effect: Apparent noncompliance and possible future noncompliance with the Reporting compliance requirement.

Questioned Cost: None

Context: Condition above noted in all four quarterly reports for the current fiscal year. No statistically valid sample.

Recommendation: Design internal controls that provide reasonable assurance that the Police Jury is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards. Specifically, follow all instructions on the quarterly report form and those available on the LAHM system and follow up with grantor representatives on any questions or concerns. Verify all information on the quarterly report, including prefilled information and follow up on discrepancies. Finally, reconcile all of the financial data entered in the form to the general ledger in total and follow up on discrepancies.

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

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

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

Financial Statement Findings

Finding Number: 2018-C1 Audit Filing Requirement (Noncompliance)

Year Initial Finding Occurred: Fiscal year ending December 31, 2018

Criteria: The Police Jury is subject to requirements as defined in LRS 24:513(A) for filing financial audit reports or review reports. The deadline for filing is six months after the end of the entity's fiscal year, but may be extended per Legislative Auditor approval. The Police Jury is also contractually obligated to adhere to audit requirements as defined in the grant agreements with its grantors. The audit requirements are to adhere to federal and state laws requiring an audit and to complete and submit the audit to the grantor no later than six months after the audit period. The Police Jury must comply with statutory and contractual deadlines for filing audit reports, but must also ensure that sufficient time is available to complete procedures required in accordance with *Government Auditing Standards*.

Condition: The Police Jury did not file its audit report by the statutory or contractual deadline of June 30, 2019 but was granted an extension until September 3, 2019.

Cause: Originally it was thought that the Police Jury did not meet the filing requirements for a Single Audit because no one grant or fund exceeded the Single Audit threshold, but when the schedule of expenditures of federal awards was prepared from all funds, it was determined that the Police Jury had exceeded the threshold. This required additional time to complete the requirements of a Single Audit.

Effect: The Police Jury was not in compliance with the above referenced statute.

Recommendation: The Police Jury should ensure that sufficient time is available to complete procedures required in accordance with *Governmental Auditing Standards* and issue the report by the statutory deadline.

Management's Response: The Police Jury will monitor filing deadlines and comply with filing requirements.

Current Year Status: Partially resolved. See current year finding 2019-C2.

Finding Number: 2018- I1 Inadequate Controls over Capital Assets (Significant Deficiency)

Year Initial Finding Occurred: Fiscal year ending December 31, 2004

Criteria: Adequately designed and operating internal controls over financial reporting provides for, among other things, accurate recording of transactions as well as safeguarding of assets. Such controls include, but are not limited to, preparation and reconciliation of detailed subsidiary ledgers that are supported by detailed records; specifically, detailed capital assets listing and records. Additionally, a physical inventory of capital assets allows for the proper accounting for capital assets and provides an opportunity, if one otherwise wouldn't have existed, to note any indicators of impairment.

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

Condition: The following conditions were noted:

- The annual physical inventory was not completed on a timely basis. Asset listings for taking physical inventory were provided by the outside CPA in early 2018. The final inventory was not completed until the first part of April, 2018.
- Fixed asset additions and disposals continue to be reported and the fixed assets listing and supporting documentation maintained by the outside CPA. However, monthly management of fixed assets by the Police Jury still needed to be strengthened, with monitoring of the disposition of assets per department, and documenting records internally that support additions, disposals, and changes in disposition of assets per department. The Fixed Asset Manager now communicates with grants officials to ensure that assets purchased with grant funds are properly identified and should continue to do so.
- All items on the fixed assets additions list had not been tagged.

Cause: Employee turnover and lack of funding for needed employees.

Effect: Inadequate controls over capital assets exposes the Police Jury to several risks, including, but not limited to misappropriation of assets and inaccurate or fraudulent financial reporting.

Recommendation: Significant corrective actions have been taken by the Police Jury. Recommendations for the current fiscal year are:

- Complete the annual inventory on a timely basis. The Fixed Asset Manager must receive the annual inventory sheets and distribute these sheets to employees that conduct the inventory.
- Fixed asset dispositions must be monitored for each department and any changes reported on a monthly basis to the outside CPA.
- Records must be maintained on a monthly basis by the Fixed Asset Manager documenting fixed asset additions, disposals, and changes in disposition, and these records must be provided on a timely basis to the outside CPA.
- The Fixed Asset Manager must communicate with grant employees and grant managers to ensure that assets purchased under grant programs are properly identified and reported to the outside CPA.
- A record of monthly activity must be provided to the Secretary-Treasurer, or the Secretary-Treasurer or designee must sign off on submissions of data to the outside CPA.
- Fixed assets need to be tagged as they are received and put in service.

Management's Response: All recommendations listed above were implemented by September 2018.

Current Year Status: Resolved.

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

Finding Number: 2018- I2 Inadequate Segregation of Duties (Significant Deficiency)

Year Initial Finding Occurred: Fiscal year ending December 31, 2013

Criteria: Proper segregation of incompatible duties requires that there be different individuals responsible for authorizing transactions, recording transactions, and maintaining custody of related assets.

Condition: The Police Jury has few administrative personnel due to budget constraints and turnover in recent years. This limited personnel for recording disbursements, recording financial transactions, and maintaining custody of related assets causes incompatible duties to be performed by one employee. The Police Jury has implemented certain compensating controls internally and works with an external CPA as well.

Cause: Due to the size of the Police Jury, there are few administrative employees because of turnover and lack of funding for needed employees.

Effect: Inadequate segregation of duties exposes the Police Jury to several risks, including, but not limited to misappropriation of assets, inaccurate or fraudulent financial reporting.

Recommendation: Segregations of duties for processing financial transactions must be demonstrated and monitored on a continual basis. It is recommended that the Police Jury continue the process to closely monitor the segregate duties of existing employees. In particular, the following is recommended:

- Continue training for implementation of adopted policies for procurement and fixed asset management. Emphasis must be on the proper segregation of duties required for the administration.
- Review and revise the duties for each employee and include revisions in the employee manual as changes in positions and duties occur.

Management's Response: We will continue, within current budget restraints, to review actions that would further segregate duties of employees, and continue training in the implementation of adopted financial policies. We revised the existing Employee Manual, including updates and revisions of job descriptions in 2018 and will continue to update as needed.

Current Year Status: Resolved.

Federal Award Findings and Questioned Costs

None.

This schedule was prepared by management.

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

To St. Helena Parish Police Jury
Greensburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (Police Jury), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated January 11, 2021. Our report includes a reference to other auditors who audited the financial statements of St. Helena Parish Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, as described in our report on the Police Jury's financial statements. This report does not include the results of the other audit testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement

of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2019-I1 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as finding 2019-C1 and finding 2019-C2.

St. Helena Parish Police Jury's Response to Findings

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

St. Helena Parish Police Jury
Page 3

Purpose of this Report

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

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a stylized flourish at the end.

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, LA

January 11, 2021

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

To St. Helena Parish Police Jury
Greensburg, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the St. Helena Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2019. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Hazard Mitigation Grant Program

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding CFDA 97.039 Hazard Mitigation Grant Program as described in finding number 2019-001 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program

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St. Helena Parish Police Jury

Page 2

Qualified Opinion on Hazard Mitigation Grant Program

In our opinion, except for noncompliance described in the Basis for Qualified Opinion paragraph, the St. Helena 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 CFDA 97.039 Hazard Mitigation Grant Program for the year ended December 31, 2019.

Other Matters

The Police Jury's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of finding and questioned costs as finding number 2019-001, that we consider to be a material weakness.

The Police Jury's response to the internal control over compliance finding 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 compliance and, accordingly, we express no opinion on the response.

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St. Helena Parish Police Jury

Page 3

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

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a period at the end. The signature is written in a cursive, flowing style.

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana

January 11, 2021

St. Helena Parish Police Jury



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Jule C. Wascom, District 1

Jeremy Williams, District 2

Willie Morgan, District 3

Frank E. Johnson, District 4

Ryan Byrd, District 5

Doug Watson, District 6

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**Corrective Action Plan
For the Year Ended December 31, 2019**

Section II - Financial Statement Findings

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

Name of contact person responsible for corrective action: Frank E. Johnson, President

Corrective action planned: We will continue to monitor budget compliance and amend the budget as required for expenditure variations

Anticipated completion date: The budget has been amended and this action has been completed

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

Name of contact person responsible for corrective action: Frank E. Johnson, President

Corrective action planned: The Police Jury will continue to monitor deadlines and will work diligently to complete and submit the audit as quickly as possible in light of this pandemic

Anticipated completion date: Anticipated completion date is January 31, 2021

Finding Number: 2019-I1 Significant Deficiency in Payroll

Name of contact person responsible for corrective action: Frank E. Johnson, President

Corrective action planned: The Police Jury will adopt a detailed written dual employment policy, as well as amend the supervisor signoff assignment for the department heads

Anticipated completion date: The Police Jury anticipates on adopting this policy within 90 days

Section III - Federal Award Findings and Questioned Costs

Finding Number 2019-001 Hazard Mitigation Grant Program (Noncompliance/Material Weakness)

Name of contact person responsible for corrective action: Frank E. Johnson, President

Corrective action planned: Inaccurate amounts will be corrected in the next quarterly report. Instructions on the reports and available for the reports will be followed going forward and all amounts will be verified and reconciled

Anticipated completion date: The anticipated correction date is January 31, 2021.

St. Helena Parish Police Jury
Greensburg, Louisiana

Statewide Agreed-Upon Procedures

As of and for the Year Ended December 31, 2019



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Independent Accountant's Report on Applying Agreed-Upon Procedures

To Members of the Board
St. Helena Parish Police Jury and the Louisiana Legislative Auditor
Greensburg, Louisiana 70441

We have performed the procedures enumerated below, which were agreed to by the St. Helena Parish Police Jury (Entity) and the 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 01, 2019 through December 31, 2019. The Entity's management is responsible for those C/C areas identified in the SAUP's.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

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

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

Written policies and procedures were obtained and address the functions noted.

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

Written policies and procedures were obtained and address the functions noted with the following exception: The policy does not specifically address how vendors are added to the vendor list.

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

Written policies and procedures were obtained and address the functions noted.

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

Written policies and procedures were obtained and address the functions noted.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Written policies and procedures were obtained and address the functions noted.

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

Written policies and procedures were obtained and address the functions noted with the following exceptions: (1) The policy does not specifically address the standard terms and conditions.

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

The Police Jury had credit card procedures that it followed, but these were not in writing.

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

Written policies and procedures were obtained and address the functions noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Written policies and procedures were obtained and address the functions noted.

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

The Police Jury had debt service procedures that it followed, but these were not in writing.

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available

system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Police Jury had procedures that it followed related to disaster recovery and business continuity, but these were not in writing.

Management's Response to all written policies and procedures exceptions: We will amend written policies and procedures as needed and obtain board approval.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

The Board met (with a quorum) at least monthly.

- 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.

The minutes included a reference to monthly budget-to-actual comparisons.

- 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.

N/A - The Unrestricted Fund Balance in the general fund did not have a negative ending balance in the prior year audit report.

Bank Reconciliations

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:

- 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);

Obtained bank statements and reconciliations for the selected month noting evidence that the reconciliation was prepared within two months of the related statement closing date without exceptions.

- 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

Obtained bank statements and reconciliations for the selected month noting evidence of review by a Board Member who does not handle cash, post ledgers, or issue checks.

- 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.

Obtained bank statements and reconciliations for the selected month, noted no items that were outstanding for more than 12 months.

Debt Service

- 8. 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.

Obtained listing of bonds/notes issued during the fiscal period and related support. Observed State Bond Commission approval on only bond issued.

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

No exceptions noted.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana

January 11, 2021