

**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

FINANCIAL STATEMENTS

DECEMBER 31, 2022



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INDEPENDENT AUDITORS' REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Assumption Parish Police Jury (Police Jury), as of and for the year ended December 31, 2022, 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.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, which represents one hundred percent of the assets, net position, and revenues of the discretely presented component units as of July 31, 2022, December 31, 2022, and June 30, 2022, respectively, and the respective changes in financial position for the years then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, is based solely on the reports of the other auditors.

Basis for Opinions

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

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-11, budgetary comparison information on pages 63-67, schedule of changes in total other postemployment benefits liability and related ratios on page 68, schedule of proportionate share of the net pension liability on page 69, schedule of contributions on page 70, and notes to required supplementary information on pages 71-73 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining and individual non-major fund financial statements on pages 74-109, the combining statements – discretely presented component units on pages 110 and 111, the schedule of compensation paid to police jurors on page 112, the schedule of compensation, benefits, and other payments to agency head on page 113, the justice system funding schedule – receiving entity on page 114, and the schedule of expenditures of federal awards on pages 120 and 121 as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the reports of the other auditors, the combining and individual non-major fund financial statements, the combining statements – discretely presented component units, the schedule of compensation paid to police jurors, the schedule of compensation, benefits, and other payments to agency head, the justice system funding schedule – receiving entity, 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 June 29, 2023, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



Donaldsonville, LA
June 29, 2023

REQUIRED SUPPLEMENTARY INFORMATION - PART I

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

As financial management of the Assumption Parish Police Jury (hereinafter, Police Jury), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2022. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, material deviations from the approved budget documents, and individual fund issues or concerns.

Financial Highlights

- The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$62 million (net position).
- Current liabilities related to governmental activities increased approximately \$1.3 million from the prior year due to the unspent award from the Coronavirus State Fiscal Recovery Fund and other appropriation funds.
- Operating grants related to business-type activities increased approximately \$429,000 due to FEMA Funds received in the current year related to Hurricane Ida.
- There was interest and bank charges on long-term debt in the current year of approximately \$500,000 due to the issuance of two bonds in prior year.
- As of the close of the current fiscal year, the Police Jury's governmental funds reported ending fund balances of approximately \$37.2 million. Of the total, approximately, \$31.8 million is from taxes, grants, or bond proceeds restricted by law or debt covenants to be used for a specific purpose. Approximately \$2.8 million is from various other sources that has been assigned to be used for a certain purpose designated by the Police Jury, and the remaining portion of fund balance of approximately \$3.0 million is unassigned and available for use at the discretion of the Police Jury.
- Net Position of business-type activities increased by approximately \$403,000. The increase is mainly the result of FEMA funds received in current year related to Hurricane Ida.
- At the end of the current fiscal year, the unassigned, available for use fund balance for the General Fund was more than \$3.0 million or 111.6% of the total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Police Jury's basic financial statements. These basic financial statements are composed of three components: 1) government-wide financial statements; 2) fund financial statements; and, 3) notes to the financial statements.

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

The *statement of net position* presents information on all of the Police Jury's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference among the two 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 Police Jury is improving or deteriorating.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Overview of the Financial Statements (continued)

The *statement of activities* presents information showing how the Police Jury'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 periods (e.g., earned by unused compensated absences).

The government-wide financial statements present functions of the Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost. The governmental activities of the Police Jury include community educational programs, support services, administration, maintenance, and emergency preparation, while the business-type activities include sewer, garbage collection, mosquito abatement, and emergency preparedness activities.

The government-wide financial statements include not only the Police Jury itself (the primary government), but also separate legal governmental entities (component units) to which the Police Jury may be obligated to provide financial assistance. Discretely presented component units are presented as separate columns in the government-wide financial statements. The component unit agencies issue separate, independently audited financial statements. Financial statements for each of the individual component units may be obtained at the component unit's administrative offices.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Police Jury'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 a comparison between *governmental funds* and *governmental activities*.

The Police Jury maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Sales and Use Tax Fund, Section Eight Housing, GOMESA 2021 Bond Fund, American Rescue Act Fund, and ACT 120 Appropriation Fund, all of which are considered to be *major funds*. All nonmajor governmental funds are combined into a single, aggregated presentation under the label of *non-major governmental funds*. Individual fund data for each of these non-major funds is provided in the form of *combining statements* elsewhere in the financial statements.

While business-type activities total column on the proprietary fund financial statements for enterprise funds is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation to the government-wide financial statements because of the different measurement focus which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation into the governmental activities column in the government-wide statements.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Overview of the Financial Statements (continued)

Proprietary Funds. Proprietary funds encompass enterprise funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary major fund presentation is presented on an accrual basis. Information is presented separately in the enterprise fund balance sheet and statement of revenues, expenditures and changes in fund balance for the Solid Waste Fund, which is considered to be a *major fund*. Combining statements of the nonmajor individual enterprise funds can be found in the combining and individual fund statements following the basic financial statements.

Budget Adoption. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds. A budgetary comparison statement has been provided for all major funds which are required by Louisiana laws to adopt a budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Police Jury's revenues and expenditures in comparison to its budget, liability to provider other post-employment benefits to its employees, and its net pension liability and pension plan contributions. The Police Jury also provides certain supplemental information that do not constitute a part of the basic financial statements. These include the combining and individual non-major governmental and non-major enterprise fund statements, data on the compensation of the Police Jurors and agency head, as well, as the funding schedule.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately \$62 million at the close of the most recent fiscal year.

By far the largest portion of the Police Jury's net position (approximately \$41.7 million or 67.3% of total net position) reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, roads, equipment and construction in process). The Police Jury uses these capital assets in the delivery of services to its citizens; consequently, these assets are *not* available for future spending. The Police Jury's investment in capital assets is reported net of related debt, if any. 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.

Net position of the Police Jury's governmental activities decreased 0.5 percent to approximately \$60.7 million. Net position of the Police Jury's business-type activities increased approximately 47.1 percent to approximately \$1.3 million mainly due to FEMA revenue received in the current year related to Hurricane Ida.

The Police Jury's total revenues increased by approximately \$2.4 million to approximately \$20 million mainly due to increases in grants and insurance proceeds from damages related to Hurricane Ida. Approximately 51.2 percent of the Police Jury's revenues comes from tax collections, 16.4 percent comes from charges for services, 2.8 percent comes from capital grants and contributions, 14.3 percent comes from operating grants and contributions, and 4.0 percent comes from licenses, permits, and fines.

The Police Jury's total expenses increased by approximately \$1 million to approximately \$20 million mainly due to increases in health and welfare and interest and bank charges on long-term debt.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

STATEMENT OF NET POSITION

| | Governmental Activities | | Business-Type Activities | | Total | |
|----------------------------------------------|--------------------------------|---------------|---------------------------------|-------------|---------------|---------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| <u>ASSETS</u> | | | | | | |
| Current and other assets | \$ 45,209,458 | \$ 44,239,459 | \$ 1,112,852 | \$ 677,897 | \$ 46,322,310 | \$ 44,917,356 |
| Capital assets, net | 41,843,950 | 41,550,689 | 476,270 | 534,894 | 42,320,220 | 42,085,583 |
| TOTAL ASSETS | 87,053,408 | 85,790,148 | 1,589,122 | 1,212,791 | 88,642,530 | 87,002,939 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | | | |
| | 1,862,707 | 1,999,729 | 111,360 | 206,669 | 1,974,067 | 2,206,398 |
| <u>LIABILITIES</u> | | | | | | |
| Current liabilities | 6,770,177 | 5,459,512 | 209,912 | 260,989 | 6,980,089 | 5,720,501 |
| Long-term liabilities | 17,367,551 | 17,904,096 | 90,160 | 160,200 | 17,457,711 | 18,064,296 |
| TOTAL LIABILITIES | 24,137,728 | 23,363,608 | 300,072 | 421,189 | 24,437,800 | 23,784,797 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | | | |
| | 4,042,135 | 3,412,768 | 141,919 | 142,707 | 4,184,054 | 3,555,475 |
| <u>NET POSITION</u> | | | | | | |
| Net investment in capital assets | 41,239,424 | 41,076,586 | 476,270 | 534,894 | 41,715,694 | 41,611,480 |
| Restricted | 21,237,715 | 20,945,458 | 93,530 | 40,429 | 21,331,245 | 20,985,887 |
| Unrestricted | (1,740,887) | (1,008,543) | 688,691 | 280,241 | (1,052,196) | (728,302) |
| TOTAL NET POSITION | \$ 60,736,252 | \$ 61,013,501 | \$ 1,258,491 | \$ 855,564 | \$ 61,994,743 | \$ 61,869,065 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

STATEMENT OF ACTIVITIES

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------------------------|-------------------------|----------------------|--------------------------|-------------------|----------------------|----------------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| <u>REVENUES</u> | | | | | | |
| Program revenues | | | | | | |
| Charges for services | \$ 372,546 | \$ 422,968 | \$ 2,925,793 | \$ 2,839,297 | \$ 3,298,339 | \$ 3,262,265 |
| Capital grants and contributions | 549,630 | 526,862 | 17,742 | 18,703 | 567,372 | 545,565 |
| Operating grants and contributions | 2,436,664 | 2,261,660 | 430,240 | 1,581 | 2,866,904 | 2,263,241 |
| Taxes | | | | | - | - |
| Property taxes | 4,411,532 | 4,167,652 | - | - | 4,411,532 | 4,167,652 |
| Sales and use taxes | 5,412,047 | 5,064,023 | - | - | 5,412,047 | 5,064,023 |
| Other taxes | 473,158 | 446,889 | - | - | 473,158 | 446,889 |
| Licenses, permits, and fines | 792,810 | 829,902 | - | - | 792,810 | 829,902 |
| Use of money and property | 295,580 | 64,323 | - | 26 | 295,580 | 64,349 |
| Other local sources | 734,665 | 232,054 | 1,642 | 14,002 | 736,307 | 246,056 |
| State sources | 1,241,311 | 761,420 | - | - | 1,241,311 | 761,420 |
| Net transfers in/(out) | (125,000) | (80,000) | 125,000 | 80,000 | - | - |
| TOTAL REVENUES | 16,594,943 | 14,697,753 | 3,500,417 | 2,953,609 | 20,095,360 | 17,651,362 |
| <u>EXPENSES</u> | | | | | | |
| General government | | | | | | |
| Legislative | 483,880 | 362,275 | - | - | 483,880 | 362,275 |
| Judicial | 617,940 | 654,615 | - | - | 617,940 | 654,615 |
| Executive | 6,518 | 11,909 | - | - | 6,518 | 11,909 |
| Elections | 46,787 | 35,206 | - | - | 46,787 | 35,206 |
| Financial and administrative | 375,520 | 368,597 | - | - | 375,520 | 368,597 |
| Other general administration | 2,789,129 | 2,741,850 | - | - | 2,789,129 | 2,741,850 |
| Public safety | 2,774,403 | 2,774,549 | 81,039 | 71,718 | 2,855,442 | 2,846,267 |
| Public works | 3,824,217 | 3,662,181 | 2,620,692 | 2,899,793 | 6,444,909 | 6,561,974 |
| Health and welfare | 3,547,868 | 3,081,819 | 395,759 | 469,187 | 3,943,627 | 3,551,006 |
| Culture and recreation | 1,634,716 | 1,463,829 | - | - | 1,634,716 | 1,463,829 |
| Economic development | 271,244 | 117,776 | - | - | 271,244 | 117,776 |
| Interest and bank charges on long-term debt | 499,970 | 271,521 | - | - | 499,970 | 271,521 |
| TOTAL EXPENSES | 16,872,192 | 15,546,127 | 3,097,490 | 3,440,698 | 19,969,682 | 18,986,825 |
| INCREASE (DECREASE) IN NET POSITION | (277,249) | (848,374) | 402,927 | (487,089) | 125,678 | (1,335,463) |
| NET POSITION - JANUARY 1 | 61,013,501 | 61,861,875 | 855,564 | 1,342,653 | 61,869,065 | 63,204,528 |
| NET POSITION - DECEMBER 31 | \$ 60,736,252 | \$ 61,013,501 | \$ 1,258,491 | \$ 855,564 | \$ 61,994,743 | \$ 61,869,065 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Governmental Activities

Revenues of the Police Jury's governmental activities increased by approximately \$1.9 million or 12.9 percent, while total expenses increased by approximately \$1.3 million or 8.5 percent. The increase in revenue is due to increases in property taxes, sales and use taxes, and state sources. The increase in state sources is due to ACT 45 & 119 appropriation funds received in current year. The majority of the increase in expenses is due to increases in health and welfare expenses and interest and bank charges on long-term debt.

Business-type Activities

Revenues of the Police Jury's business-type activities increased by approximately \$547,000 or 18.5 percent while total expenses decreased by approximately \$343,000 or 10 percent. The increase in total revenue is due to FEMA revenue received in the current year related to Hurricane Ida.

Component Units

The government-wide financial statements include not only the Police Jury, but also legally separate entities for which the Police Jury is financially accountable. Complete financial information for the Police Jury's discrete component units can be found in their separately issued financial statements. These separate legal entities are listed below:

Discrete Component Units

Assumption Parish Waterworks District No. 1
Assumption Parish Assessor
Assumption Parish Clerk of Court

Financial Analysis of the Police Jury's Funds

Governmental Funds:

The Police Jury completed the year with a combined fund balance for its governmental funds of nearly \$37.2 million. This is a decrease in the combined governmental fund balance of approximately \$1.2 million.

Proprietary Funds:

The Police Jury's proprietary funds provide the same type of information found for business-type activities in the government-wide financial statements, but in more detail.

General Fund Budgetary Highlights

Differences between the original budget and final budget were significant in the following areas with the reasons noted for each difference:

Revenues:

Use of money and property revenue decreased approximately \$91,000 due to the decrease in the market.

Expenditures:

Culture and recreation expenditures and capital outlay expenditures decreased approximately \$239,000 and \$114,000, respectively due to reductions in spending.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Capital Asset and Debt Administration

Capital Assets

The Police Jury's total governmental and business-type activities investment in capital assets as of December 31, 2022 amounts to approximately \$41.7 million (net of accumulated depreciation). This investment includes land, buildings, improvements other than buildings, roads, bridges, equipment, and construction in progress between governmental and business-type activities. Capital assets increased by approximately \$293,000 in total, a 0.7 percent increase for governmental activities and an 11% decrease for business-type activities over last year. The main reason for the increase in governmental activities is due to the completed roads in the current year with a book value of approximately \$1.3 million. The reason for the decrease in business-type activities is due to depreciation expense exceeding capital asset additions in the current year.

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | |
|-----------------------------------|--------------------------------|----------------------|---------------------------------|-------------------|
| | <u>2022</u> | <u>2021</u> | <u>2022</u> | <u>2021</u> |
| Land | \$ 2,354,675 | \$ 2,336,953 | \$ 30,023 | \$ 30,023 |
| Buildings | 23,704,521 | 23,677,327 | 282,624 | 267,034 |
| Improvements other than buildings | 18,840,915 | 17,974,718 | - | - |
| Roads | 21,219,369 | 20,333,899 | - | - |
| Bridges | 1,740,563 | 1,740,563 | - | - |
| Equipment and other | 8,128,632 | 7,913,175 | 500,679 | 566,462 |
| Construction in progress | 1,088,705 | 1,174,045 | - | - |
| Less accumulated depreciation | <u>(35,233,430)</u> | <u>(33,599,991)</u> | <u>(337,056)</u> | <u>(328,625)</u> |
| Total, net of depreciation | <u>\$ 41,843,950</u> | <u>\$ 41,550,689</u> | <u>\$ 476,270</u> | <u>\$ 534,894</u> |

Additional information on capital assets and depreciation may be found in the "Notes to the Financial Statements."

Long-term Debt: The Police Jury had two outstanding bonds at year end. The Police Jury had total bonded debt outstanding of approximately \$12.5 million and \$12.6 million as of December 31, 2022 and 2021, respectively.

| | <u>Governmental Activities</u> | |
|--------------------------------------------|--------------------------------|----------------------|
| | <u>2022</u> | <u>2021</u> |
| Limited Tax Bonds, Series 2021 | \$ 930,000 | \$ 1,000,000 |
| GOMESA Revenue Bonds, Series 2021 | 11,755,000 | 11,755,000 |
| Bond discount on debt, net of amortization | <u>(164,052)</u> | <u>(175,737)</u> |
| | <u>\$ 12,520,948</u> | <u>\$ 12,579,263</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Economic Factors and Next Year’s Budget

The Assumption Parish Police Jury’s elected and appointed officials considered the following factors and indicators when setting next year’s budget, rates, and fees. These factors and indicators include:

- Property tax millages will be consistent with prior years with possible minimal increases.
- Expenditures are expected to remain consistent with current years with possible minimal increases.
- The employer contributions rates for the retirement systems to which the employees belong to will change as follows:

| |
|------------------------------------------------------|
| Assumption Parish Police Jury 2023 Budget factors |
|------------------------------------------------------|

| | 2023 rates | | 2022 rates |
|-------------------------------|------------|--|------------|
| Assumption Parish Police Jury | 11.5% | | 11.5% |
| Registrar of Voters | 18.00% | | 18.00% |
| District Attorney | 9.5% | | 9.5% |

The Assumption Parish Police Jury expects that next year’s results will be consistent with the current year.

Contacting the Assumption Parish Police Jury’s Management

This financial report is designed to provide a general overview of the Police Jury’s finances for those with an interest in the government’s financial position and operations. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kim Torres, Secretary-Treasurer, P.O. Box 520, Napoleonville, LA 70390.

BASIC FINANCIAL STATEMENTS

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

STATEMENT OF NET POSITION

DECEMBER 31, 2022

| | Primary Government | | | Component Units |
|------------------------------------------------|----------------------|---------------------|----------------------|----------------------|
| | Governmental | Business-Type | Total | |
| | Activities | Activities | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 11,264,211 | \$ 38,649 | \$ 11,302,860 | \$ 4,948,633 |
| Investments | 15,104,863 | 710,158 | 15,815,021 | 8,273,520 |
| Receivables | 4,885,859 | 57,943 | 4,943,802 | 1,561,074 |
| Internal balances | 355 | (355) | - | - |
| Due from discrete component unit | - | 212,927 | 212,927 | - |
| Other assets | 11,280 | - | 11,280 | 98,992 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 878,224 | - | 878,224 | 132,540 |
| Investments | 11,617,324 | - | 11,617,324 | 15,664,298 |
| Net pension asset | 1,447,342 | 93,530 | 1,540,872 | 512,211 |
| Capital assets | | | | |
| Non-depreciable | 3,443,380 | 30,023 | 3,473,403 | 1,725,120 |
| Net depreciable | 38,400,570 | 446,247 | 38,846,817 | 17,026,385 |
| TOTAL ASSETS | <u>87,053,408</u> | <u>1,589,122</u> | <u>88,642,530</u> | <u>49,942,773</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | |
| Pension related | 459,965 | 26,009 | 485,974 | 1,153,779 |
| Other postemployment benefits related | 1,402,742 | 85,351 | 1,488,093 | 2,771,260 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>1,862,707</u> | <u>111,360</u> | <u>1,974,067</u> | <u>3,925,039</u> |
| <u>LIABILITIES</u> | | | | |
| Accounts payable | 590,072 | 201,383 | 791,455 | 545,688 |
| Salaries payable | 139,512 | 3,474 | 142,986 | - |
| Accrued interest and other liabilities | 88,173 | - | 88,173 | - |
| Unearned revenue | 5,618,437 | - | 5,618,437 | - |
| Liabilities payable from restricted assets | - | - | - | 360,242 |
| Due to primary government | - | - | - | 9,263 |
| Long-term liabilities: | | | | |
| Lease liability: | | | | |
| Due within one year | - | - | - | 2,188 |
| Due in more than one year | - | - | - | 9,792 |
| Bonds payable and compensated absences: | | | | |
| Due within one year | 215,161 | 2,877 | 218,038 | 670,000 |
| Due in more than one year | 12,487,098 | 2,472 | 12,489,570 | 15,000,000 |
| Total other postemployment benefits liability: | | | | |
| Due within one year | 118,822 | 2,178 | 121,000 | - |
| Due in more than one year | 4,783,868 | 87,688 | 4,871,556 | 4,636,903 |
| Net pension liability | 96,585 | - | 96,585 | 1,377,941 |
| TOTAL LIABILITIES | <u>24,137,728</u> | <u>300,072</u> | <u>24,437,800</u> | <u>22,612,017</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | |
| Pension related | 1,390,771 | 89,375 | 1,480,146 | 866,859 |
| Other postemployment benefits related | 2,476,027 | 52,544 | 2,528,571 | 5,327,812 |
| Revenues recovered prior to time requirements | 175,337 | - | 175,337 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>4,042,135</u> | <u>141,919</u> | <u>4,184,054</u> | <u>6,194,671</u> |
| <u>NET POSITION</u> | | | | |
| Net investment in capital assets | 41,239,424 | 476,270 | 41,715,694 | 17,877,086 |
| Restricted | | | | |
| Revenue bond debt service | - | - | - | 989,277 |
| Pension | 1,447,342 | 93,530 | 1,540,872 | - |
| Public improvements | 15,899,077 | - | 15,899,077 | - |
| Federal and state grants | 3,891,296 | - | 3,891,296 | - |
| Unrestricted | (1,740,887) | 688,691 | (1,052,196) | 6,194,761 |
| TOTAL NET POSITION | <u>\$ 60,736,252</u> | <u>\$ 1,258,491</u> | <u>\$ 61,994,743</u> | <u>\$ 25,061,124</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

| Functions/Programs | Expenses | Program Revenues | | |
|---------------------------------------------|----------------------|----------------------|----------------------------------|------------------------------------|
| | | Charges for Services | Capital Grants and Contributions | Operating Grants and Contributions |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | | | | |
| Legislative | \$ 483,880 | \$ - | \$ - | \$ - |
| Judicial | 617,940 | 84,676 | - | - |
| Executive | 6,518 | - | - | - |
| Elections | 46,787 | - | - | - |
| Financial and administrative | 375,520 | - | - | - |
| Other general administration | 2,789,129 | 8,250 | - | 33,727 |
| Public safety | 2,774,403 | 235,387 | 255,756 | 523,416 |
| Public works | 3,824,217 | - | 180,538 | 208,899 |
| Health and welfare | 3,547,868 | 26,714 | 69,686 | 1,660,226 |
| Culture and recreation | 1,634,716 | 14,029 | 43,650 | 10,396 |
| Economic development | 271,244 | 3,490 | - | - |
| Interest and bank charges on long-term debt | 499,970 | - | - | - |
| Total governmental activities | <u>16,872,192</u> | <u>372,546</u> | <u>549,630</u> | <u>2,436,664</u> |
| Business-type activities: | | | | |
| Solid waste | 2,620,692 | 2,619,599 | - | 297,471 |
| Emergency preparedness | 81,039 | 72,841 | 17,742 | 27,297 |
| Mosquito abatement | 184,691 | 117,292 | - | 104,767 |
| Sewer | 211,068 | 116,061 | - | 705 |
| Total business-type activities | <u>3,097,490</u> | <u>2,925,793</u> | <u>17,742</u> | <u>430,240</u> |
| Total primary government | <u>\$ 19,969,682</u> | <u>\$ 3,298,339</u> | <u>\$ 567,372</u> | <u>\$ 2,866,904</u> |
| Component units: | | | | |
| Public works | \$ 5,250,507 | \$ 5,690,726 | \$ - | \$ - |
| General government | 1,192,283 | - | - | 148,073 |
| Judicial | 1,209,732 | 1,326,988 | - | - |
| Total component units | <u>\$ 7,652,522</u> | <u>\$ 7,017,714</u> | <u>\$ -</u> | <u>\$ 148,073</u> |

Local sources
Taxes:
 Ad valorem
 Sales and use taxes
 Other taxes
 Licenses, permits, and fines
 Use of money and property
 Other revenue
State sources
 Unrestricted revenue
 Transfers (to) from other funds
 Total general revenues and transfers
Increase (decrease) in net position
Net Position - January 1, 2022
Net Position - December 31, 2022

The accompanying notes are an integral part of this financial statement.

Net (Expense) Revenue and
Changes in Net Position

| Primary Government | | | |
|----------------------------|-----------------------------|----------------------|----------------------|
| Governmental Activities | Business-type Activities | Total | Component Units |
| \$ (483,880) | \$ - | \$ (483,880) | \$ - |
| (533,264) | - | (533,264) | - |
| (6,518) | - | (6,518) | - |
| (46,787) | - | (46,787) | - |
| (375,520) | - | (375,520) | - |
| (2,747,152) | - | (2,747,152) | - |
| (1,759,844) | - | (1,759,844) | - |
| (3,434,780) | - | (3,434,780) | - |
| (1,791,242) | - | (1,791,242) | - |
| (1,566,641) | - | (1,566,641) | - |
| (267,754) | - | (267,754) | - |
| (499,970) | - | (499,970) | - |
| <u>(13,513,352)</u> | <u>-</u> | <u>(13,513,352)</u> | <u>-</u> |
| - | 296,378 | 296,378 | - |
| - | 36,841 | 36,841 | - |
| - | 37,368 | 37,368 | - |
| - | (94,302) | (94,302) | - |
| <u>-</u> | <u>276,285</u> | <u>276,285</u> | <u>-</u> |
| <u>(13,513,352)</u> | <u>276,285</u> | <u>(13,237,067)</u> | <u>-</u> |
| - | - | - | 440,219 |
| - | - | - | (1,044,210) |
| - | - | - | 117,256 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>(486,735)</u> |
| 4,411,532 | - | 4,411,532 | 974,914 |
| 5,412,047 | - | 5,412,047 | - |
| 473,158 | - | 473,158 | - |
| 792,810 | - | 792,810 | - |
| 295,580 | - | 295,580 | 122,585 |
| 734,665 | 1,642 | 736,307 | 30,311 |
| 1,241,311 | - | 1,241,311 | 34,380 |
| (125,000) | 125,000 | - | - |
| <u>13,236,103</u> | <u>126,642</u> | <u>13,362,745</u> | <u>1,162,190</u> |
| (277,249) | 402,927 | 125,678 | 675,455 |
| <u>61,013,501</u> | <u>855,564</u> | <u>61,869,065</u> | <u>24,385,669</u> |
| <u>\$ 60,736,252</u> | <u>\$ 1,258,491</u> | <u>\$ 61,994,743</u> | <u>\$ 25,061,124</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|-----------------------|----------------------|-----------------------------|----------------------|
| | General Fund | Sales and Use Tax | Section Eight Housing | GOMESA 2021 Bond |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 2,550,895 | \$ 205,617 | \$ 31,442 | \$ - |
| Investments | 3,167 | 3,685,530 | - | - |
| Receivables | 857,657 | 487,409 | 2,631 | 35,900 |
| Due from other funds | 49,364 | 74,341 | - | - |
| Other assets | - | 162 | - | - |
| Restricted assets - cash | - | - | 7,888 | - |
| Restricted assets - investments | - | - | - | 11,046,086 |
| TOTAL ASSETS | \$ 3,461,083 | \$ 4,453,059 | \$ 41,961 | \$ 11,081,986 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 95,130 | \$ 30,121 | \$ - | \$ - |
| Salaries payable | 40,267 | 21,729 | 29 | - |
| Due to other funds | 82,507 | 4,228 | - | - |
| Other liabilities | 8 | - | - | - |
| Unearned revenue | 27,864 | 90,762 | - | - |
| TOTAL LIABILITIES | 245,776 | 146,840 | 29 | - |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 186,291 | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 186,291 | - | - | - |
| Fund balances: | | | | |
| Restricted | - | 4,306,219 | 9,801 | 11,081,986 |
| Assigned | 37,732 | - | 32,131 | - |
| Unassigned | 2,991,284 | - | - | - |
| TOTAL FUND BALANCES | 3,029,016 | 4,306,219 | 41,932 | 11,081,986 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 3,461,083 | \$ 4,453,059 | \$ 41,961 | \$ 11,081,986 |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2022

| | <u>Capital Project Funds</u> | | Non-major Governmental Funds | Total Governmental Funds |
|--------------------------------------------------------------------|------------------------------|--------------------------|------------------------------------|--------------------------------|
| | American Rescue Act | ACT 120 Appropriation | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 4,252,070 | \$ 860,000 | \$ 3,364,187 | \$ 11,264,211 |
| Investments | - | - | 11,416,166 | 15,104,863 |
| Receivables | - | - | 3,502,262 | 4,885,859 |
| Due from other funds | - | - | 103,107 | 226,812 |
| Other assets | - | - | 11,118 | 11,280 |
| Restricted assets - cash | - | - | 870,336 | 878,224 |
| Restricted assets - investments | - | - | 571,238 | 11,617,324 |
| TOTAL ASSETS | \$ 4,252,070 | \$ 860,000 | \$ 19,838,414 | \$ 43,988,573 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ 464,821 | \$ 590,072 |
| Salaries payable | - | - | 77,487 | 139,512 |
| Due to other funds | - | - | 139,722 | 226,457 |
| Other liabilities | - | - | 3,103 | 3,111 |
| Unearned revenue | 4,252,070 | 860,000 | 387,741 | 5,618,437 |
| TOTAL LIABILITIES | 4,252,070 | 860,000 | 1,072,874 | 6,577,589 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | 48,050 | 234,341 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | 48,050 | 234,341 |
| Fund balances: | | | | |
| Restricted | - | - | 16,388,467 | 31,786,473 |
| Assigned | - | - | 2,329,023 | 2,398,886 |
| Unassigned | - | - | - | 2,991,284 |
| TOTAL FUND BALANCES | - | - | 18,717,490 | 37,176,643 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 4,252,070 | \$ 860,000 | \$ 19,838,414 | \$ 43,988,573 |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|
| Total fund balances - governmental funds | | \$ 37,176,643 |
| Cost of capital assets at December 31, 2022 | \$ 77,077,380 | |
| Less: accumulated depreciation at December 31, 2022 | <u>(35,233,430)</u> | 41,843,950 |
| Long-term assets at December 31, 2022 | | |
| Net pension asset | \$ 1,447,342 | |
| Deferred outflows - pension related | 459,965 | |
| Deferred outflows - other postemployment benefits related | <u>1,402,742</u> | 3,310,049 |
| Elimination of interfund assets and liabilities | | |
| Due from other funds | \$ 226,457 | |
| Due to other funds | <u>(226,457)</u> | - |
| Ad valorem tax revenues were collected more than sixty days after year-end, and, therefore, are not available soon enough to pay current period expenditures | | 59,004 |
| Long-term liabilities at December 31, 2022 | | |
| Compensated absences payable | \$ (181,311) | |
| Bonds payable | (12,520,948) | |
| Accrued interest payable | (85,062) | |
| Net pension liability | (96,585) | |
| Total other postemployment benefits payable | (4,902,690) | |
| Deferred inflows - pension related | (1,390,771) | |
| Deferred inflows - other postemployment benefits related | <u>(2,476,027)</u> | <u>(21,653,394)</u> |
| Total net position at December 31, 2022 - governmental activities | | <u><u>\$ 60,736,252</u></u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|----------------------------------------------|-----------------------|----------------------|-----------------------------|---------------------|
| | General | Sales and Use Tax | Section Eight Housing | GOMESA 2021 Bond |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 908,632 | \$ - | \$ - | \$ - |
| Sales tax | - | 2,787,486 | - | - |
| Severance tax | 210,961 | - | - | - |
| Beer tax | 19,225 | - | - | - |
| Franchise tax | 242,972 | - | - | - |
| Licenses and permits | 519,017 | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 19,629 | 33,578 | 558,542 | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| State revenue sharing funds | 101,364 | - | - | - |
| Video poker revenue | 351,534 | - | - | - |
| Grants | - | - | - | - |
| Other | 22,914 | - | - | - |
| Fees, charges, and commissions | 51,856 | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | 7,441 | - | - | 153,125 |
| Other revenue | 68,409 | 23,883 | - | - |
| TOTAL REVENUES | 2,523,954 | 2,844,947 | 558,542 | 153,125 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Legislative | 500,829 | - | - | - |
| Judicial | 356,953 | - | - | - |
| Executive | 6,528 | - | - | - |
| Elections | 37,878 | - | - | - |
| Financial and administrative | 402,506 | - | - | - |
| Other general administration | 109,609 | 1,550,536 | - | - |
| Public safety | 851,374 | - | - | - |
| Public works | 54,317 | - | - | - |
| Health and welfare | 72,928 | - | 556,048 | - |
| Culture and recreation | 118,128 | - | - | - |
| Economic development | 56,911 | - | - | - |
| Capital outlay | 112,078 | 27,194 | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 2,680,039 | 1,577,730 | 556,048 | - |
| Excess of revenues over (under) expenditures | (156,085) | 1,267,217 | 2,494 | 153,125 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 54,171 | - | - | - |
| Transfers out | (625,768) | (962,127) | - | (289,294) |
| Total other financing sources (uses) | (571,597) | (962,127) | - | (289,294) |
| NET CHANGE IN FUND BALANCE | (727,682) | 305,090 | 2,494 | (136,169) |
| BEGINNING FUND BALANCE | 3,756,698 | 4,001,129 | 39,438 | 11,218,155 |
| ENDING FUND BALANCE | \$ 3,029,016 | \$ 4,306,219 | \$ 41,932 | \$11,081,986 |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>Capital Project Funds</u> | | Non-major Governmental Funds | Total Governmental Funds |
|----------------------------------------------|------------------------------|--------------------------|------------------------------------|--------------------------------|
| | American Rescue Act | ACT 120 Appropriation | | |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ 3,530,813 | \$ 4,439,445 |
| Sales tax | - | - | 2,624,561 | 5,412,047 |
| Severance tax | - | - | - | 210,961 |
| Beer tax | - | - | - | 19,225 |
| Franchise tax | - | - | - | 242,972 |
| Licenses and permits | - | - | 119,488 | 638,505 |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | 2,133,473 | 2,745,222 |
| State funds: | | | | |
| Parish transportation funds | - | - | 244,281 | 244,281 |
| State revenue sharing funds | - | - | - | 101,364 |
| Video poker revenue | - | - | - | 351,534 |
| Grants | - | - | 241,072 | 241,072 |
| Other | - | 119,000 | 402,218 | 544,132 |
| Fees, charges, and commissions | - | - | 320,690 | 372,546 |
| Fines and forfeitures | - | - | 154,305 | 154,305 |
| Use of money and property | - | - | 135,014 | 295,580 |
| Other revenue | - | - | 623,133 | 715,425 |
| TOTAL REVENUES | <u>-</u> | <u>119,000</u> | <u>10,529,048</u> | <u>16,728,616</u> |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Legislative | - | - | - | 500,829 |
| Judicial | - | - | 294,928 | 651,881 |
| Executive | - | - | - | 6,528 |
| Elections | - | - | - | 37,878 |
| Financial and administrative | - | - | - | 402,506 |
| Other general administration | - | - | 493,352 | 2,153,497 |
| Public safety | - | - | 2,045,186 | 2,896,560 |
| Public works | - | - | 2,753,902 | 2,808,219 |
| Health and welfare | - | - | 2,198,771 | 2,827,747 |
| Culture and recreation | - | - | 1,481,800 | 1,599,928 |
| Economic development | - | - | 212,488 | 269,399 |
| Capital outlay | - | 119,000 | 2,835,144 | 3,093,416 |
| Debt service | | | | |
| Principal | - | - | 70,000 | 70,000 |
| Interest and bank charges | - | - | 488,974 | 488,974 |
| TOTAL EXPENDITURES | <u>-</u> | <u>119,000</u> | <u>12,874,545</u> | <u>17,807,362</u> |
| Excess of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>(2,345,497)</u> | <u>(1,078,746)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | 1,950,167 | 2,004,338 |
| Transfers out | - | - | (252,149) | (2,129,338) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>1,698,018</u> | <u>(125,000)</u> |
| NET CHANGE IN FUND BALANCE | <u>-</u> | <u>-</u> | <u>(647,479)</u> | <u>(1,203,746)</u> |
| BEGINNING FUND BALANCE | <u>-</u> | <u>-</u> | <u>19,364,969</u> | <u>38,380,389</u> |
| ENDING FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18,717,490</u> | <u>\$ 37,176,643</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | | |
|-----------------------------------------------------------------------------------------------------|--------------------|----------------------------|
| Total net changes in fund balance - governmental funds | | \$ (1,203,746) |
| Net change in the unavailable revenue - property taxes in governmental funds | | (27,913) |
| Capital assets: | | |
| Capital outlay capitalized | \$ 3,093,416 | |
| Loss on capital outlay disposals | (140,779) | |
| Depreciation expense for the year ended December 31, 2022 | <u>(2,659,376)</u> | 293,261 |
| Long-term obligations: | | |
| Principal portion of debt service payments | \$ 70,000 | |
| Amortization of bond discount | (11,685) | |
| Excess of interest accrued over interest paid | 689 | |
| Excess of compensated absences earned over amounts used | 5,479 | |
| Net change in other postemployment benefits liability and deferred inflows/outflows of resources | 87,306 | |
| Net change in pension liability, and deferred inflows/outflows of resources | <u>509,360</u> | <u>661,149</u> |
| Change in net position - governmental activities | | <u><u>\$ (277,249)</u></u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

DECEMBER 31, 2022

| | <u>Business-Type Activities - Enterprise Funds</u> | | |
|----------------------------------------------|----------------------------------------------------|-------------------|---------------------|
| | <u>Solid</u> | <u>Non-major</u> | |
| | <u>Waste</u> | <u>Enterprise</u> | <u>Total</u> |
| | <u>Funds</u> | | |
| <u>ASSETS</u> | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 17,773 | \$ 20,876 | \$ 38,649 |
| Investments | 326,215 | 383,943 | 710,158 |
| Receivables | 55,189 | 2,754 | 57,943 |
| Due from other funds | - | 116 | 116 |
| Due from discrete component unit | 195,625 | 17,302 | 212,927 |
| Total current assets | <u>594,802</u> | <u>424,991</u> | <u>1,019,793</u> |
| Restricted assets | | | |
| Net pension asset | 9,707 | 83,823 | 93,530 |
| Total restricted assets | <u>9,707</u> | <u>83,823</u> | <u>93,530</u> |
| Total current assets | <u>604,509</u> | <u>508,814</u> | <u>1,113,323</u> |
| Noncurrent assets | | | |
| Capital assets (non-depreciable) | - | 30,023 | 30,023 |
| Capital assets (net of depreciation) | 10,752 | 435,495 | 446,247 |
| Total noncurrent assets | <u>10,752</u> | <u>465,518</u> | <u>476,270</u> |
| TOTAL ASSETS | <u>615,261</u> | <u>974,332</u> | <u>1,589,593</u> |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | |
| Pension related | 2,699 | 23,310 | 26,009 |
| Other postemployment benefits related | 85,351 | - | 85,351 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>88,050</u> | <u>23,310</u> | <u>111,360</u> |
| <u>LIABILITIES</u> | | | |
| Current liabilities | | | |
| Payable from current assets | | | |
| Accounts payable | 188,356 | 13,027 | 201,383 |
| Due to other funds | - | 471 | 471 |
| Salaries payable | 650 | 2,824 | 3,474 |
| Total current liabilities | <u>189,006</u> | <u>16,322</u> | <u>205,328</u> |
| Long-term liabilities | | | |
| Compensated absences payable: | | | |
| Due within one year | 1,688 | 1,189 | 2,877 |
| Due in more than one year | 2,442 | 30 | 2,472 |
| Total other postemployment benefits payable: | | | |
| Due within one year | 2,178 | - | 2,178 |
| Due in more than one year | 87,688 | - | 87,688 |
| Total long-term liabilities | <u>93,996</u> | <u>1,219</u> | <u>95,215</u> |
| TOTAL LIABILITIES | <u>283,002</u> | <u>17,541</u> | <u>300,543</u> |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | |
| Pension related | 9,276 | 80,099 | 89,375 |
| Other postemployment benefits related | 44,441 | 8,103 | 52,544 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>53,717</u> | <u>88,202</u> | <u>141,919</u> |
| <u>NET POSITION</u> | | | |
| Net investment in capital assets | 10,752 | 465,518 | 476,270 |
| Restricted for pension | 9,707 | 83,823 | 93,530 |
| Unrestricted | 346,133 | 342,558 | 688,691 |
| TOTAL NET POSITION | <u>\$ 366,592</u> | <u>\$ 891,899</u> | <u>\$ 1,258,491</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

DECEMBER 31, 2022

| | <u>Business-Type Activities - Enterprise Funds</u> | | |
|-------------------------------------|----------------------------------------------------|-------------------|---------------------|
| | <u>Solid</u> | <u>Non-major</u> | |
| | <u>Waste</u> | <u>Enterprise</u> | <u>Total</u> |
| | | <u>Funds</u> | |
| <u>OPERATING REVENUES</u> | | | |
| Fees, charges, and commissions | \$ 2,619,599 | \$ 306,194 | \$ 2,925,793 |
| Total operating revenues | <u>2,619,599</u> | <u>306,194</u> | <u>2,925,793</u> |
| <u>OPERATING EXPENSES</u> | | | |
| Salaries | 15,108 | 117,351 | 132,459 |
| Employee benefits | 15,984 | 53 | 16,037 |
| Commissions | 1,212 | 8,961 | 10,173 |
| Professional fees | 9,917 | 1,739 | 11,656 |
| Contractual services | 2,548,045 | 89,451 | 2,637,496 |
| Utilities | - | 57,815 | 57,815 |
| Insurance | 4,781 | 42,830 | 47,611 |
| Maintenance | 1,151 | 24,177 | 25,328 |
| Chemicals | 2,632 | 27,414 | 30,046 |
| Small equipment | 57 | 18,324 | 18,381 |
| Other | 17,369 | 41,408 | 58,777 |
| Depreciation | 4,436 | 47,275 | 51,711 |
| Total operating expenses | <u>2,620,692</u> | <u>476,798</u> | <u>3,097,490</u> |
| Operating loss | <u>(1,093)</u> | <u>(170,604)</u> | <u>(171,697)</u> |
| <u>NONOPERATING REVENUES</u> | | | |
| Federal grants | 297,471 | 150,511 | 447,982 |
| Miscellaneous | 170 | 1,472 | 1,642 |
| Total nonoperating revenues | <u>297,641</u> | <u>151,983</u> | <u>449,624</u> |
| Loss before transfers | 296,548 | (18,621) | 277,927 |
| Transfers in | - | 125,000 | 125,000 |
| Change in net position | 296,548 | 106,379 | 402,927 |
| Total net position - January 1 | <u>70,044</u> | <u>785,520</u> | <u>855,564</u> |
| Total net position - December 31 | <u>\$ 366,592</u> | <u>\$ 891,899</u> | <u>\$ 1,258,491</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

DECEMBER 31, 2022

| | <u>Business-Type Activities - Enterprise Funds</u> | | |
|---------------------------------------------------------------|----------------------------------------------------|-------------------|------------------|
| | <u>Solid</u> | <u>Non-major</u> | |
| | <u>Waste</u> | <u>Enterprise</u> | <u>Total</u> |
| | | <u>Funds</u> | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Receipts from customers | \$ 2,623,184 | \$ 305,773 | \$ 2,928,957 |
| Payments to suppliers | (2,689,519) | (318,313) | (3,007,832) |
| Payments to employees | (15,518) | (118,275) | (133,793) |
| Net cash used in operating activities | <u>(81,853)</u> | <u>(130,815)</u> | <u>(212,668)</u> |
| CASH FLOWS FROM NONCAPITAL | | | |
| FINANCING ACTIVITIES: | | | |
| Grants received | 297,471 | 152,072 | 449,543 |
| Transfers in | - | 125,000 | 125,000 |
| Other revenue | 170 | 1,472 | 1,642 |
| Net cash provided by noncapital financing activities | <u>297,641</u> | <u>278,544</u> | <u>576,185</u> |
| CASH FLOWS FROM CAPITAL AND RELATED | | | |
| FINANCING ACTIVITIES: | | | |
| Disposal of equipment | - | 36,102 | 36,102 |
| Purchases of equipment | - | (15,590) | (15,590) |
| Net cash provided by capital and related financing activities | <u>-</u> | <u>20,512</u> | <u>20,512</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Purchases of investments | (649,247) | (551,421) | (1,200,668) |
| Proceeds from sales and maturities of investments | 428,267 | 364,544 | 792,811 |
| Interest received on investments | (731) | (692) | (1,423) |
| Net cash used in investing activities | <u>(221,711)</u> | <u>(187,569)</u> | <u>(409,280)</u> |
| Net decrease in cash and cash equivalents | (5,923) | (19,328) | (25,251) |
| Cash and cash equivalents, January 1 | <u>23,696</u> | <u>40,204</u> | <u>63,900</u> |
| Cash and cash equivalents, December 31 | <u>\$ 17,773</u> | <u>\$ 20,876</u> | <u>\$ 38,649</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PPROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

DECEMBER 31, 2022

| | <u>Business-Type Activities - Enterprise Funds</u> | | |
|-----------------------------------------------------------------------------------|----------------------------------------------------|---------------------|---------------------|
| | <u>Solid</u> | <u>Non-major</u> | |
| | <u>Waste</u> | <u>Enterprise</u> | |
| | | <u>Funds</u> | <u>Total</u> |
| Reconciliation of operating loss to net cash used in operating activities: | | | |
| Operating loss | \$ (1,093) | \$ (170,604) | \$ (171,697) |
| Adjustments to reconcile operating loss to net cash used in operating activities | | | |
| Depreciation | 4,436 | 47,275 | 51,711 |
| Unrealized loss | 19,870 | 32,912 | 52,782 |
| Gain on disposal of assets | - | (13,600) | (13,600) |
| Change in assets, liabilities, deferred outflows, and deferred inflows | | | |
| (Increase) decrease in due from discrete component unit | 3,585 | (421) | 3,164 |
| Increase in receivables | (54,136) | (1,550) | (55,686) |
| Increase (decrease) in accounts payable | (56,768) | 6,518 | (50,250) |
| Decrease in salaries payable | (785) | (974) | (1,759) |
| Increase in compensated absences payable | 375 | 50 | 425 |
| Increase in due from other funds | - | (116) | (116) |
| Increase in due to other funds | - | 471 | 471 |
| (Increase) decrease in total net pension asset | 3,559 | (56,660) | (53,101) |
| Increase (decrease) in deferred inflows - net pension liability | (19,149) | 21,895 | 2,746 |
| Decrease in deferred outflows - net pension liability | 11,198 | 5,145 | 16,343 |
| Decrease in total OPEB liability | (6,892) | (62,641) | (69,533) |
| Increase (decrease) in deferred inflows - OPEB liability | 10,401 | (13,935) | (3,534) |
| Decrease in deferred outflows - OPEB liability | 3,546 | 75,420 | 78,966 |
| Total adjustments | <u>(80,760)</u> | <u>39,789</u> | <u>(40,971)</u> |
| Net cash used in operating activities | <u>\$ (81,853)</u> | <u>\$ (130,815)</u> | <u>\$ (212,668)</u> |

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

INTRODUCTION

The Assumption Parish Police Jury (Police Jury) is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 7, 2024.

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 are provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining which component units should be considered part of the Consolidated Government of the Police Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit
2. Financial accountability
 - a. The primary government appoints a voting majority of the potential component unit's governing body (and) the primary government is able to impose its will on the potential component unit (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the Police Jury and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

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

| <u>Discrete Component Units</u> | <u>Fiscal Year End</u> | <u>Criteria Used</u> | <u>Type of Presentation</u> |
|---------------------------------------------|------------------------|----------------------|-----------------------------|
| Assumption Parish Waterworks District No. 1 | July 31 | 2a and 3 | Discrete |
| Assumption Parish Assessor | December 31 | 2b | Discrete |
| Assumption Parish Clerk of Court | December 31 | 2b | Discrete |

Complete financial statements for each of the individual component units may be obtained at the component unit's administrative offices or the Louisiana Legislative Auditor's website.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

REPORTING ENTITY (Continued)

These financial statements include all funds and organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the primary government and include the 23rd Judicial District Criminal Court Fund and the Assumption Parish Library.

BASIS OF PRESENTATION

The Police Jury's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*.

Government-Wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges of fees and contributions between the primary government which are reported as external transactions. 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 a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and b) 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. Indirect expenses are not allocated to those functions for financial reporting in this statement. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

Certain activities occur during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type column.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION (Continued)

Fund Financial Statements

Emphasis of fund financial reporting is on the major fund level in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

The daily accounts and operations of the Police Jury continue to be organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Police Jury reports the following governmental and proprietary funds:

Governmental Funds:

Governmental funds are those through which most governmental functions of the Police Jury are financed. The acquisition, use and balances of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund - The General Fund is the general operating fund of the Police Jury and is considered to be a major fund. It is used to account for all financial resources except those required to be accounted for in other funds. General tax revenues and other sources of revenue used to finance the fundamental operations of the Police Jury are included in this fund. The fund is charged with all cost of operating the government for which a separate fund has not been established.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Sales and Use Tax Fund, Section Eight Housing Fund, and GOMESA 2021 Bond Fund are reported as major Special Revenue Funds.

Sales and Use Tax Fund – is a Special Revenue Fund used to account for revenues received from collections of the one percent sales taxes within the parish. Expenditures are made in accordance with the sales tax proposition.

Section Eight Housing – is a Special Revenue Fund that accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low-income persons.

GOMESA 2021 Bond Fund – is a Special Revenue Fund that accounts for the use of bond proceeds for the purpose of funding qualified projects under the provisions of the Gulf of Mexico Energy Security Act of 2006, funding interest on the bonds and paying the costs of issuance on the bonds.

Debt Service Funds – These funds are used to account for the accumulation of resources that are committed, restricted, or assigned to the payment of, general long-term debt principal, interest, and related costs on long-term obligations of governmental funds.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION (Continued)

Governmental Funds (continued):

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds. The American Rescue Act Fund and ACT 120 Appropriation Fund are reported as major Capital Project Funds.

American Rescue Act Fund – is a Capital Project Fund used to account for the receipt and disbursement of funds received from the Coronavirus State Fiscal Recovery Fund administered by the United States Department of the Treasury. The money is being use for the purpose of funding qualified projects within sections 602(c) and 603(c) of the Social Security Act. This is a capital projects funds; therefore, budgetary comparison information is not presented in the supplemental information.

ACT 120 Appropriation Fund – is a Capital Project Fund used to account for the receipt and disbursement of an appropriation contained in ACT 120 of the Regular Legislative Session administered by the Department of the Treasury. The money is being used to strengthen the road base of Lee Drive, to elevate and overlay. This is a capital projects funds; therefore, budgetary comparison information is not presented in the supplemental information.

Proprietary Funds:

Enterprise Fund – Enterprise funds are used to account for operations: (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the basic financial statements. The Solid Waste Fund is reported as a major Enterprise fund.

Solid Waste Fund – is an Enterprise Fund used to account for the operation of the Police Jury’s solid waste system. This is an enterprise fund; therefore, budgetary comparison information is not presented in the required supplementary information.

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses net of uncollectible amounts 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.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental 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 be used to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis on November 15 of each year and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are accrued when the Police Jury is entitled to the funds, generally corresponding to the incurring of grant related costs by the Police Jury. The availability period for these grants is twelve months.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded when the sales transaction occurs.

Substantially all other revenues are recorded when received.

Transfers between funds that are not expected to be repaid (or any other types, such as lease transactions, sale of fixed assets, debt refinancing, long-term proceeds, etc.) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

All proprietary funds are accounted for on an economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

BUDGET PRACTICES

The Police Jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.
2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BUDGET PRACTICES (continued)

4. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of normal operations, the Police Jury has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Cash not transferred at year end will result in an interfund balance. These interfund balances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

ANNUAL AND SICK LEAVE

Police Jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the Police Jury. Annual leave may be accumulated up to a maximum of 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement or can be converted into years of service at the request of the employee.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the government-wide financial statement.

At December 31, 2022, accumulation of annual leave is estimated to be \$186,660. A liability for compensated absences due employees has been included in the Statement of Net Position.

SALES AND USE TAX

The Police Jury has a total of two percent parish wide sales and use tax approved by the voters of the Parish. The authorized taxing jurisdiction has entered into an agreement with the Assumption Parish School Board whereby the School Board will collect the Police Jury's sales and use tax for a stipulated fee. The School Board remits the proceeds of the sales and use tax to the respective jurisdictions on a monthly basis.

In accordance with the sales tax proposition, the proceeds derived by the Police Jury from the one percent sales tax shall be used for the purpose of acquiring, constructing, improving, maintaining and operating library and jail facilities, including the necessary equipment and furnishings thereof, constructing and maintaining parish roads, and for acquiring, constructing, improving, maintaining and operating public buildings within the parish. The proceeds derived from the one fourth percent sales tax shall be used for the purpose of operating, constructing, and improving public drain and drainage facilities. The proceeds derived from the one-half percent sales tax shall be used for the purpose of operating, constructing, and improving public roads and bridges. An additional one fourth percent sales tax is collected with the proceeds to be used for constructing, operating, and maintaining the parish libraries.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include cash on hand, demand and interest-bearing demand deposits, and short-term investments (usually time certificates of deposit). Amounts are classified as cash equivalents if the original maturities are 90 days or less. The Police Jury maintains a cash and investment pool that is available for use by all funds except for the funds that account for the activities of the federal program. In addition, demand deposit accounts and investments are separately held by several of the Police Jury's funds and by each of the Police Jury's component units. Under state law the Police Jury may deposit funds within a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States.

Two consolidated bank accounts have been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged, and maturities are deposited to the consolidated investment accounts. The purpose of these consolidations is to reduce administrative costs and provide for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year end. In addition, an imprest bank account is used for disbursements of payrolls.

The investment policies of the Police Jury are governed by R.S. 33:2955 and requires all securities to be investment-grade obligations but does not address specific credit quality ratings. The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations. The Police Jury may also invest in bonds, debentures, and other indebtedness which are fully guaranteed by the United States, issued or guaranteed by federal agencies backed by full faith and credit of the United States and issued or guaranteed by United States instrumentalities which are federally sponsored. Investments are stated at fair value. The Police Jury holds investments that are measured at fair value on a recurring basis. Fair value was determined using quoted market prices. Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasury and organized under the laws of the State of Louisiana, which operates a local government investment pool.

RECEIVABLES

Receivables consist of amounts requested for reimbursement of expenditures under various federal or state programs and grants. Also included in receivables are sales taxes collected by the School Board in December 2022 and January 2023 and remitted to the Police Jury in January 2023 and February 2023 as well as the unremitted ad valorem taxes due based upon the ad valorem tax levied by the Assumption Parish Tax Assessor in 2022.

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment, and roads, are reported in the applicable governmental or business-type activity column in the government-wide financial statements. Capital assets are capitalized at historical cost (if available) or estimated historical cost if historical cost is not available. The aggregate value of the estimated cost is not material to total capital assets. Interest is not capitalized. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing assets.

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.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CAPITAL ASSETS (Continued)

Major outlays for capital assets and improvements are capitalized at substantial completion of construction.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| Description | Estimated Lives |
|-----------------------------------|-----------------|
| Buildings | 25 – 50 years |
| Improvements other than buildings | 10 – 25 years |
| Roads | 20 years |
| Equipment & other | 5 – 30 years |

LONG-TERM OBLIGATIONS

In the government-wide statement of net position and in the proprietary fund types financial statements, long term obligations are reported as liabilities. Bond issuance costs, excluding any prepaid bond insurance, are reported as expenses in the year of debt issuance. Bonded debt premiums, discounts, and gains (losses) on refundings are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable is reported net or gross of the applicable bond premium or discount. Gains (losses) on refundings are reported as deferred outflows/inflows of resources.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial reporting period. The face amount of the debt issue is reported as “other financing sources.” Premiums received on debt issuances are reported as “other financing sources” and discounts on debt are reported as “other financing uses.”

FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Police Jury or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Police Jury’s highest level of decision-making authority.

Assigned – represents balances that are constrained by the Police Jury’s intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Police Jury reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Police Jury reduces committed amounts first, followed by assigned amounts and then unassigned amounts. Details of restricted, committed, and assigned fund balances at year end are presented in Note O.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints place on assets' use are either:

- Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments, or
- Imposed by law through constitutional provisions or enabling legislation.

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

PENSION PLANS

The Police Jury is a participating employer in three cost-sharing, multiple-employer defined benefit pension plans as described in Note I. For purposes of measuring the total pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

OTHER POSTEMPLOYMENT BENEFITS

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires governments to recognize total other postemployment benefit liabilities directly in the financial statements, as a means of more effectively disclosing exactly what these benefits are meant to provide.

In the government-wide financial statements and the proprietary fund type statements, the total other postemployment benefits liability is recorded as an expense, allocated on a functional basis, and long-term liability.

In the governmental fund type financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable of the end of the year.

ENCUMBRANCES

Encumbrance accounting is not utilized. All appropriations lapse at year end, and any encumbrances outstanding at year-end are included in the next year's budget with funds appropriated in that year to finance them.

RISK MANAGEMENT

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, business interruption, errors and omissions; employee injuries and illnesses, natural disasters; and employee health benefits. The Police Jury carries commercial insurance for all risks of loss.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases, where repayment is expected, the advances are accounted for through the various due from and due to accounts.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. *Deferred outflows* of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

ESTIMATES

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

CURRENT YEAR ADOPTION OF NEW ACCOUNTING STANDARDS

The Police Jury implemented GASB Statement No. 87, *Leases*: This standard requires all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The standard also requires the recognition of lease assets or liabilities for all leases including those previously reported as operating leases. All leases are reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The adoption of this standard did not have a material impact on the financial reporting of the Police Jury for the year December 31, 2022.

NOTE B – CASH AND DEPOSITS

EQUITY IN POOLED CASH

The Police Jury maintains cash pools that are available for use by various funds. Positive carrying balances are displayed on the combined balance sheet as "Cash and cash equivalents." Negative carrying balances are included in "Due to Other Funds" on the combined balance sheet.

At December 31, 2022, the Police Jury had cash (book balances) totaling \$12,181,084. Included in cash and cash equivalents in the statement of net position at December 31, 2022, are the following:

| | |
|---------------------------------|----------------------|
| Cash on hand | \$ 310 |
| Demand deposits | 11,302,550 |
| Total unrestricted cash | <u>11,302,860</u> |
| Restricted cash | 878,224 |
| Total cash and cash equivalents | <u>\$ 12,181,084</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE B – CASH AND DEPOSITS – Continued

DEPOSITS

Custodial credit risk is the risk that in the event of a financial institution failure, the Police Jury’s deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2022, the Police Jury’s bank balance totaled \$13,048,739. Of this balance, \$591,497 was insured by federal deposit insurance and \$12,457,242 was collateralized by securities held by the pledging financial institutions’ trust department or agent in the Police Jury’s name.

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

NOTE C - INVESTMENTS

As of December 31, 2022, the Police Jury had the following investments and maturities:

| INVESTMENT MATURITIES (IN YEARS) | | | | | |
|----------------------------------------------------------|-------------------|-----------------------------|--------------|--------------|-------------------------------|
| Investment Type | Fair Value | Less than 1 year | 1-5 | 6-10 | More than 10 years |
| Investments at fair value | | | | | |
| U.S. Agencies | \$ 10,856,650 | \$ - | \$ 8,938,505 | \$ 867,570 | \$ 1,050,575 |
| Mortgage-backed Securities | 3,687,560 | - | 26,261 | 193,528 | 3,467,771 |
| Subtotal | 14,544,210 | - | 8,964,766 | 1,061,098 | 4,518,346 |
| Investments measured at cost | | | | | |
| Certificate of Deposit | 217,102 | - | 217,102 | - | - |
| Investments measured at the net asset value (NAV) | | | | | |
| Louisiana Asset Management Pool (LAMP) | 1,053,709 | 1,053,709 | - | - | - |
| Goldman Sachs Financial Square Gov’t Fund | 11,617,324 | 11,617,324 | - | - | - |
| Subtotal | 12,671,033 | 12,671,033 | - | - | - |
| Total investments | \$ 27,432,345 | \$ 12,671,033 | \$ 9,181,868 | \$ 1,061,098 | \$ 4,518,346 |

Included in the statement of net position at December 31, 2022 are the following:

| | |
|------------------------|---------------|
| Investments | \$ 15,815,021 |
| Restricted investments | 11,617,324 |
| Total investments | \$ 27,432,345 |

Interest Rate Risk - The Police Jury’s investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Under Louisiana R.S. 33:2955, as amended, the Police Jury may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, Louisiana Asset Management Pool (LAMP), and other investments as provided in the statute. The Police Jury’s investment policy does not further limit its investment choices.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE C – INVESTMENTS – Continued

As of December 31, 2022, the Police Jury had the following percentages of investments in debt securities:

CREDIT QUALITY DISTRIBUTION OF SECURITIES
WITH CREDIT EXPOSURE AS A PERCENTAGE OF INVESTMENTS IN DEBT SECURITIES

| | | |
|-------------------------------------------------------|-----|--------|
| Freddie Mac (Federal Home Loan Mortgage Corporation) | AAA | 14.46% |
| FHLB (Federal Home Loan Bank) | AAA | 65.86% |
| Ginnie Mae (Government National Mortgage Association) | AAA | 10.48% |

Concentration of Credit Risk - The Police Jury's investment policy does not limit the amount the Jury may invest in any one issuer.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the state of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

Credit Risk: LAMP is rated AAAM by Standard & Poor's.

Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The Police Jury's investment is with the pool, not the securities that make up the pool; therefore, no public disclosure is required.

Concentration of Credit Risk: Pooled investments are excluded from the five percent disclosure requirement.

Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM of LAMP's total investments is 52 days as of December 31, 2022.

Foreign Currency Risk: Not applicable.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pools is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE C – INVESTMENTS – Continued

The **Goldman Sachs Financial Square Gov't Fund (the fund)** is a money market fund. At December 31, 2022, investments of \$11,617,324 are in the fund.

Credit Risk: The fund is rated AAAM by Standard & Poor's.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Police Jury will not be able to recover the value of its investment that are in the possession of an outside party.

The \$11,617,324 of money market mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk: The Police Jury's investment policy does not limit the amount the Jury may invest in any one issuer.

Interest Rate Risk: This risk is defined as the risk that changes in interest rates will adversely affect the fair value of an investment. The Police Jury's investment in the money market fund is not exposed to interest rate risk and the Police Jury does not have a formal interest rate risk policy.

Foreign Currency Risk: Not applicable.

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS

DETERMINATION OF FAIR VALUE

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

FAIR VALUE HIERARCHY

In accordance with this guidance, the Police Jury groups its financial assets and financial liabilities generally measured at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

- Level 1 – Valuation is based on quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 assets and liabilities generally include debt and equity securities that are traded in an active exchange market. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2- Valuation is based on inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly. The valuation may be based on quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability.
- Level 3 – Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value required significant management judgment or estimation.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued

FAIR VALUE HIERARCHY (Continued)

The following methods and assumptions were used by the Police Jury in estimating fair value disclosures for financial instruments:

Securities: Where quoted prices are available in an active market, we classify the securities within level 1 of the valuation hierarchy. Securities are defined as both long and short positions. Level 1 securities include highly liquid government bonds and exchange-traded equities.

If quoted market prices are not available, we estimate fair values using pricing models and discounted cash flows that consider input factors such as observable market data, benchmark yields, interest rate volatilities, broker/dealer quotes, and credit spreads. Examples of such instruments, which would generally be classified within level 2 of the valuation hierarchy, include GSE (Government sponsored enterprises) obligations, (such as Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, and Federal Home Loan Bank), corporate bonds and other securities. Mortgage-backed securities are included in level 2 if observable inputs are available. In certain cases, where there is limited activity or less transparency around inputs to the valuation, we classify those securities in level 3.

The following table presents for each of the fair value hierarchy level the Police Jury’s financial assets and liabilities that are measured at fair value on a recurring basis at December 31, 2022:

| | Level 1 | Level 2 | Level 3 |
|----------------------------|---------|---------------|---------|
| U.S. Agencies | \$ - | \$ 10,856,650 | \$ - |
| Mortgage-backed Securities | - | 3,687,560 | - |
| | \$ - | \$ 14,544,210 | \$ - |

FAIR VALUE OF ASSETS MEASURED ON A RECURRING BASIS

The Police Jury’s securities are measured on a recurring basis through a model used by its investment custodian. Prices are derived from a model which uses actively quoted rates, prepayment models and other underlying credit and collateral data.

NOTE E - EXPENDITURES - ACTUAL AND BUDGET

The following fund had actual expenditures over budgeted expenditures for the year ended December 31, 2022:

| Fund | Actual | Budget | Variance |
|--------------------------|--------------|--------------|--------------|
| Major Governmental Funds | | | |
| General Fund | \$ 2,680,039 | \$ 2,574,594 | \$ (105,445) |
| Sales and Use Tax Fund | 1,577,730 | 1,436,444 | (141,286) |

The excess expenditure was covered by transfers from other funds and available fund balance in the fund.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE F - AD VALOREM TAXES

The Police Jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the Police Jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly. The Police Jury recognizes property tax revenues when levied.

| | <u>Property Tax Calendar</u> | |
|------------------------------|------------------------------|-------------|
| Assessment date | | January 1 |
| Levy date | | June 30 |
| Tax bills mailed | | November 15 |
| Total taxes are due | | December 31 |
| Penalties and interest added | | January 31 |
| Lien date | | January 31 |
| Tax sale | | May 15 |

The Police Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

| | |
|------------------------------|-------------------------------------------------|
| 10% land | 15% machinery |
| 10% residential improvements | 15% commercial improvements |
| 15% industrial improvements | 25% public service properties excluding land |

Total assessed value for all taxpayers was \$243,754,263 in 2022. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$38,593,284 of the parish wide assessed value in 2022.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE F - AD VALOREM TAXES – Continued

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2022:

| <u>Fund</u> | Authorized / Levied <u>Millage</u> | Expiration <u>Date</u> |
|-------------------------------------------------------|------------------------------------------|---------------------------|
| General Fund | 4.41 M | N/A |
| Special Revenue Funds: | | |
| Council on Aging #1 | 3.50 M | 2024 |
| Road Lighting No. 1 | 15.00 M | 2026 |
| Consolidated Road Lighting No. 1 | 10.00 M | 2027 |
| Bayou L’Ourse Gravity Drainage District No. 1 | \$ 65/parcel | 2036 |
| Assumption Gravity Drainage District No. 2 | \$.35/acre | 2022* |
| Labadieville Gravity Drainage District No. 3 | \$.35/acre | 2028 |
| Assumption Gravity Drainage District No. 5 | \$.35/acre | 2030 |
| Landry Subdivision Gravity Drainage District No. 7 | \$ 50/parcel | 2034 |
| Oak Ridge Subdivision Gravity Drainage District No. 8 | \$ 35/parcel | 2027 |
| Northwest Side LA 70 Gravity Drainage District No. 9 | \$ 50/parcel | 2027 |
| Knott’s Subdivision Gravity Drainage District No. 11 | \$ 25/parcel | 2022* |
| Lower Bell River Gravity Drainage District No. 12 | \$ 25/parcel | 2027 |
| Bayou L’Ourse Recreation District No. 1 | 3.00 M | 2027 |
| Public Buildings Fund | 1.00 M | 2027 |
| LA Cooperative Extension | 1.00 M | 2027 |
| Library | 2.00 M | 2027 |
| Council on Aging #2 | 1.00 M | 2027 |
| Pierre Part/Belle River Recreation District #2 | 6.00 M | 2032 |
| Fire Protection Dist. Consolidated | 5.00 M | 2026 |
| LA 70 to Lee Drive Gravity Drainage District No. 14 | \$60/parcel | 2032 |
| Pierre Part Settlement Drainage District | \$75/parcel | 2024 |
| Bayou Pierre Part North Drainage District | \$25/parcel | 2024 |
| Lower Texas Gravity Drainage District No. 15 | \$ 50/parcel | 2031 |

* The millage is expected to be renewed on November 18, 2023.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE G - RECEIVABLES

The following is a summary of receivables at December 31, 2022:

| Governmental Activities | General Fund | Sales and Use Tax Fund | Section 8 Housing | GOMESA 2021 Bond | Other Governmental Funds | Total |
|-----------------------------------|-------------------|------------------------------|----------------------|---------------------|--------------------------------|---------------------|
| Ad Valorem Tax | \$ 724,994 | \$ - | \$ - | \$ - | \$ 2,763,372 | \$ 3,488,366 |
| Sales Tax | - | 460,789 | - | - | 434,121 | 894,910 |
| Severance Tax | 30,001 | - | - | - | - | 30,001 |
| Franchise Tax | 47,331 | - | - | - | - | 47,331 |
| Beer Tax Parish | 6,145 | - | - | - | - | 6,145 |
| Transportation | - | - | - | - | 21,264 | 21,264 |
| Federal Grants | (700) | 9,806 | 658 | - | 152,430 | 162,194 |
| State Grants | 29,988 | - | - | - | 45,500 | 75,488 |
| Fees, Charges, and Commissions | 5,278 | - | - | - | 37,132 | 42,410 |
| Licenses and permits | 10,526 | - | - | - | - | 10,526 |
| Fines and forfeitures | 90 | - | - | - | 3,996 | 4,086 |
| Accrued interest | 200 | 11,843 | - | 35,900 | 39,328 | 87,271 |
| Other | 3,804 | 4,971 | 1,973 | - | 5,119 | 15,867 |
| Total | \$ 857,657 | \$ 487,409 | \$ 2,631 | \$ 35,900 | \$ 3,502,262 | \$ 4,885,859 |

| Business-type Activities | Solid Waste | Other Enterprise Funds | Total |
|--------------------------|------------------|---------------------------|------------------|
| Federal Grants | \$ 54,136 | \$ 1,550 | \$ 55,686 |
| Accrued interest | 1,053 | 1,204 | 2,257 |
| Total | \$ 55,189 | \$ 2,754 | \$ 57,943 |

Management has determined that substantially all receivables are collectable.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE H - CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2022, was as follows:

| | Balance 12/31/2021 | Additions | Deletions | Reclassifications | Balance 12/31/2022 |
|-----------------------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|
| Governmental Activities: | | | | | |
| Land | \$ 2,336,953 | \$ 17,722 | \$ - | \$ - | \$ 2,354,675 |
| Construction in progress | 1,174,045 | 1,154,086 | - | (1,239,426) | 1,088,705 |
| Capital assets, non-depreciable | <u>\$ 3,510,998</u> | <u>\$ 1,171,808</u> | <u>\$ -</u> | <u>\$ (1,239,426)</u> | <u>\$ 3,443,380</u> |
| Buildings | \$ 23,677,327 | \$ 27,194 | \$ - | \$ - | \$ 23,704,521 |
| Improvements other than buildings | 17,974,718 | 92,969 | (145,795) | 919,023 | 18,840,915 |
| Roads | 20,333,899 | 1,297,984 | (732,917) | 320,403 | 21,219,369 |
| Bridges | 1,740,563 | - | - | - | 1,740,563 |
| Equipment & other | 7,913,175 | 503,461 | (288,004) | - | 8,128,632 |
| Capital assets, depreciable | <u>71,639,682</u> | <u>1,921,608</u> | <u>(1,166,716)</u> | <u>1,239,426</u> | <u>73,634,000</u> |
| Less: Accumulated depreciation | <u>(33,599,991)</u> | <u>(2,659,376)</u> | <u>1,025,937</u> | <u>-</u> | <u>(35,233,430)</u> |
| Net depreciable capital assets | <u>\$ 38,039,691</u> | <u>\$ (737,768)</u> | <u>\$ (140,779)</u> | <u>\$ 1,239,426</u> | <u>\$ 38,400,570</u> |

| | Balance 12/31/2021 | Additions | Deletions | Reclassifications | Balance 12/31/2022 |
|----------------------------------|-----------------------|--------------------|--------------------|-------------------|-----------------------|
| Business-Type Activities: | | | | | |
| Land | \$ 30,023 | \$ - | \$ - | \$ - | \$ 30,023 |
| Construction in progress | - | - | - | - | - |
| Capital assets, non-depreciable | <u>\$ 30,023</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 30,023</u> |
| Building | \$ 267,034 | \$ 15,590 | \$ - | \$ - | \$ 282,624 |
| Equipment & other | 566,462 | - | (65,783) | - | 500,679 |
| Capital assets, depreciable | <u>833,496</u> | <u>15,590</u> | <u>(65,783)</u> | <u>-</u> | <u>783,303</u> |
| Less: Accumulated depreciation | <u>(328,625)</u> | <u>(51,711)</u> | <u>43,280</u> | <u>-</u> | <u>(337,056)</u> |
| Net depreciable capital assets | <u>\$ 504,871</u> | <u>\$ (36,121)</u> | <u>\$ (22,503)</u> | <u>\$ -</u> | <u>\$ 446,247</u> |

Current year additions to construction in progress of the governmental activities relate to various road projects that were not completed during the year ended December 31, 2022. Amounts reclassified out of construction in progress are mainly due to the completion of the parish sewer improvements and generator project that began in previous years that were completed during the current year.

Current year disposals of the governmental activities include the disposal of various roads with a book value of approximately \$733,000 and various automobiles. Current year disposals of the business-type activities are due to disposals of automobiles.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE H - CAPITAL ASSETS - Continued

Depreciation expense was charged to functions of the primary government as follows:

| | |
|-------------------------------------------------------|---------------------|
| Governmental Activities: | |
| Judicial | \$ 1,278 |
| Financial and Administrative | 21,852 |
| Other General Administrative | 648,610 |
| Public Safety | 43,516 |
| Public Works | 1,161,151 |
| Health and Welfare | 644,060 |
| Economic Development | 2,277 |
| Culture and Recreation | 136,632 |
| Total depreciation expense – governmental activities | <u>\$ 2,659,376</u> |
| Business-Type Activities: | |
| Garbage Collection | \$ 4,436 |
| Emergency Preparedness | 24,578 |
| Mosquito Abatement | 22,697 |
| Total depreciation expense – business-type activities | <u>\$ 51,711</u> |

NOTE I – DEFINED BENEFIT PENSION PLANS

The Police Jury is a participating employer in three cost-sharing defined benefit pension plans. These plans are administered by three public employee retirement systems, the Parochial Employees' Retirement System of Louisiana (PERS), the District Attorneys' Retirement System (DARS), and the Registrar of Voters Employees' Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and all Systems are component units of the State of Louisiana.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. These reports may be obtained by writing, calling, or downloading the reports as follows:

| | | |
|------------------------|------------------------|--------------------|
| PERS: | DARS: | ROVERS: |
| 7905 Wrenwood Blvd. | 2525 Quail Drive | PO Box 1959 |
| Baton Rouge, Louisiana | Baton Rouge, LA 70808- | Gonzales, LA 70707 |
| 70809 | 9042 | (800) 510-8515 |
| (225) 928-1361 | (225) 267-4824 | www.larovers.com |
| www.persla.org | www.ladars.org | |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

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

District Attorneys' Retirement System (DARS)

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Registrar of Voters Employees' Retirement System (ROVERS)

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Funding Policy (Continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2022, for the Police Jury and covered employees were as follows:

| | Police Jury | Employees |
|-------------------------------------------------------------|-------------|-----------|
| Parochial Employees’ Retirement System of Louisiana: Plan A | 11.50% | 9.50% |
| District Attorneys’ Retirement System | 9.50% | 8.00% |
| Registrar of Voters Employees’ Retirement System | 18.00% | 7.00% |

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

| | December 31, | | |
|-------------------------------------------------------------|--------------|------------|------------|
| | 2022 | 2021 | 2020 |
| Parochial Employees’ Retirement System of Louisiana: Plan A | \$ 254,273 | \$ 268,857 | \$ 267,973 |
| District Attorneys’ Retirement System | 3,839 | 2,816 | 1,665 |
| Registrar of Voters Employees’ Retirement System | 2,713 | 3,161 | 2,937 |

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following schedule lists the Police Jury’s proportionate share of the Net Pension Liability (Asset) allocated by each of the pension plans based on the measurement dates of December 31, 2021, for PERS Plan A, and June 30, 2022 for DARS and ROVERS. The Police Jury uses this measurement to record its Net Pension Liability (Asset) and associated amounts as of December 31, 2022, in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2021 along with the change compared to the December 31, 2020 rate for PERS Plan A, and at June 30, 2022 along with the change compared to the June 30, 2021 rate for DARS and ROVERS. The Police Jury’s proportion of the Net Pension Liability (Asset) was based on contributions to the pension plan relative to total contributions of all participating employers.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

| | Net Pension Liability (Asset) at December 31, 2021 * | Rate at December 31, 2021 * | Decrease to December 31, 2020 Rate * |
|----------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|
| Governmental Activities: | | | |
| Parochial Employees' Retirement System of Louisiana: Plan A | <u>\$ (1,447,342)</u> | 0.327119% | -0.000400% |
| Net Pension Asset | <u>\$ (1,447,342)</u> | | |
| District Attorneys' Retirement System | \$ 68,342 | 0.063443% | -0.002850% |
| Registrar of Voters Employees' Retirement System | <u>28,243</u> | 0.115181% | -0.004300% |
| Net Pension Liability | <u>\$ 96,585</u> | | |
| | | | |
| | Net Pension (Asset) at December 31, 2021 | Rate at December 31, 2021 | Decrease to December 31, 2020 Rate |
| Business-Type Activities: | | | |
| Parochial Employees' Retirement System of Louisiana: Plan A | <u>\$ (93,530)</u> | 0.327119% | -0.000400% |
| Net Pension Asset | <u>\$ (93,530)</u> | | |

(* The measurement date for Net Pension Liability and rates for DARS and ROVERS are based on a measurement date of June 30, 2022. The change in rates is compared to the June 30, 2021 rate.)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The following schedule lists each pension plan’s recognized pension expense plus employer’s amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Police Jury for the year ended December 31, 2022:

| | <u>Pension Expense</u> |
|--------------------------------------------------|------------------------|
| Governmental Activities: | |
| Parochial Employees’ Retirement: | |
| System of Louisiana: Plan A | \$ 2,640,829 |
| District Attorneys’ Retirement System | 20,015 |
| Registrar of Voters Employees’ Retirement System | 5,330 |
| | \$ 2,666,174 |
| | |
| | <u>Pension Expense</u> |
| Business-Type Activities: | |
| Parochial Employees’ Retirement: | |
| System of Louisiana: Plan A | \$ 170,657 |
| | \$ 170,657 |

At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Governmental Activities: | | |
| Differences between expected and actual experience | \$ 93,542 | \$ (109,146) |
| Changes of assumptions | 92,662 | - |
| Net difference between projected and actual earnings on pension plan investments | 30,196 | (1,251,925) |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 1,465 | (29,700) |
| Employer contributions subsequent to the measurement date | 242,100 | - |
| Total | \$ 459,965 | \$ (1,390,771) |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
| Business-Type Activities: | | |
| Differences between expected and actual experience | \$ 5,652 | \$ (6,780) |
| Changes of assumptions | 4,878 | - |
| Net difference between projected and actual earnings on pension plan investments | - | (80,903) |
| Changes in proportion and differences between Employer contributions and proportionate share of contributions | 45 | (1,692) |
| Employer contributions subsequent to the measurement date | 15,434 | - |
| Total | \$ 26,009 | \$ (89,375) |

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------|-----------------------------------|----------------------------------|
| Governmental Activities: | | |
| Parochial Employees' Retirement System of Louisiana: | | |
| Plan A | \$ 402,461 | \$ (1,383,020) |
| District Attorneys' Retirement System | 42,168 | (3,644) |
| Registrar of Voters Employees' Retirement System | 15,336 | (4,107) |
| | \$ 459,965 | \$ (1,390,771) |

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------|-----------------------------------|----------------------------------|
| Business-Type Activities: | | |
| Parochial Employees' Retirement System of Louisiana: | | |
| Plan A | \$ 26,009 | \$ (89,375) |
| | \$ 26,009 | \$ (89,375) |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS – Continued

Support of Non-Employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Police Jury recognized revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

The Police Jury recognized revenue as a result of support received from non-employer contributing entities of:

| | |
|------------------------------------------------------|-----------|
| Parochial Employees’ Retirement System of Louisiana: | |
| Plan A | \$ 27,060 |
| District Attorneys’ Retirement System | 6,566 |
| Registrar of Voters Employees’ Retirement System | 3,692 |
| | \$ 37,318 |

Actuarial Assumptions

The Police Jury reported a total of \$257,534 as a deferred outflow of resources related to pension contributions made subsequent to each plan’s respective measurement period which will be recognized as a reduction in net pension liability (asset) in the year ended December 31, 2023. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

| | |
|------------------------------------------------------|-----------------------------|
| | Subsequent Contributions |
| Parochial Employees’ Retirement System of Louisiana: | |
| Plan A | \$ 254,273 |
| District Attorneys’ Retirement System | 1,934 |
| Registrar of Voters Employees’ Retirement System | 1,327 |
| | \$ 257,534 |

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

| Year | PERS A | DARS | ROVERS | Total |
|------|----------------|-----------|----------|----------------|
| 2023 | \$ (263,782) | \$ 10,888 | \$ 1,149 | \$ (251,745) |
| 2024 | (539,193) | 7,694 | 1,979 | (529,520) |
| 2025 | (352,363) | 6,757 | 1,089 | (344,517) |
| 2026 | (142,860) | 11,251 | 5,685 | (125,924) |
| 2027 | - | - | - | - |
| | \$ (1,298,198) | \$ 36,590 | \$ 9,902 | \$ (1,251,706) |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Actuarial Assumptions (continued)

A summary of the actuarial methods and assumptions used in determining the total pension liability (asset) for each pension plan as of December 31, 2021 for PERS and June 30, 2022 for both DARS and ROVERS is as follows:

| | PERS | DARS | ROVERS |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation Date | December 31, 2021 | June 30, 2022 | June 30, 2022 |
| Actuarial Cost Method | Entry Age Normal | Entry Age Normal | Entry Age Normal |
| Actuarial Assumptions: | | | |
| Expected Remaining | | | |
| Service Lives | 4 years | 5 years | 5 years |
| Investment Rate of Return | 6.40% net of investment expenses, including inflation | 6.10% net of investment expenses, including inflation | 6.25% net of investment expenses |
| Inflation Rate | 2.30% | 2.20% | 2.30% |
| Mortality | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% for males and females each with full generational projection using the appropriate MP2019 improvement scale - Employees, Annuitant, and Beneficiaries. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and females each with full generational projection using the MP2019 improvement scale - Disabled Annuitants. |
| Salary Increases | 4.75% (2.30% inflation, 2.45% merit) | 5.00% (2.20% inflation, 2.80% merit) | 5.25% (2.30% inflation, 2.95% merit) |
| Cost of Adjustments Living | 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. | Only those previously granted. | 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. |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

The following schedule list the methods used by each of the retirement systems in determining the long-term rate of return on pension plan investments:

| PERS | DARS | ROVERS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.69% for the year ended June 30, 2022.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2022.</p> |

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of December 31, 2021 for PERS and as of June 30, 2022 for both DARS and ROVERS:

| Asset Class | Target Allocation | | | Long-Term Expected Real Rate of Return | | |
|------------------------------------|-------------------|--------|--------|----------------------------------------|--------|--------|
| | PERS | DARS | ROVERS | PERS | DARS | ROVERS |
| Equities | 51.0% | 57.11% | 57.5% | 3.23% | 10.57% | 4.51% |
| Fixed income | 33.0% | 30.19% | 22.5% | 0.85% | 2.95% | 0.66% |
| Alternatives | 14.0% | 12.67% | 10.0% | 0.71% | 6.00% | 0.63% |
| Real assets | 2.0% | 0.00% | 10.0% | 0.11% | 0.00% | 0.45% |
| Cash | 0.0% | 0.03% | 0.0% | 0.00% | 0.00% | 0.00% |
| Total | 100.0% | 100.0% | 100.0% | 4.90% | 5.01% | 6.25% |
| Inflation | | | | 2.10% | 2.68% | 2.50% |
| Expected Arithmetic Nominal Return | | | | 7.00% | 7.69% | 8.75% |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). The discount rate used to measure the total pension liability (asset) for PERS was 6.40% for the year ended December 31, 2021. The discount rate used to measure the total pension liability for DARS and ROVERS was 6.10% and 6.25%, respectively for the year ended June 30, 2022.

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following table presents the Police Jury’s proportionate share of the Net Pension (NP) Liability (Asset) using the discount rate of each Retirement System as well as what the Police Jury’s proportionate share of the NP Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

| | <u>1.0% Decrease</u> | <u>Current Discount Rate</u> | <u>1.0% Increase</u> |
|---------------------------------------------|----------------------|----------------------------------|----------------------|
| PERS A | | | |
| Rates | 5.40% | 6.40% | 7.40% |
| Police Jury’s Share of NP Liability (Asset) | \$ 274,708 | \$ (1,540,872) | \$ (3,061,754) |
| DARS | | | |
| Rates | 5.10% | 6.10% | 7.10% |
| Police Jury’s Share of NP Liability (Asset) | \$ 114,615 | \$ 68,342 | \$ 29,527 |
| ROVERS | | | |
| Rates | 5.25% | 6.25% | 7.25% |
| Police Jury’s Share of NP Liability (Asset) | \$ 45,661 | \$ 28,243 | \$ 13,427 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE I – DEFINED BENEFIT PENSION PLANS - Continued

Payables to the Pension Plan

The Police Jury recorded accrued liabilities to the District Attorneys’ Retirement System for the year ended December 31, 2022 mainly due to the accrual for payroll at the end of each of the fiscal year. The amounts due are included in liabilities under the amounts reported as accounts payable. The balance due at December 31 is as follows:

| | |
|---------------------------------------|--------|
| | 2022 |
| Governmental Activities: | |
| District Attorneys’ Retirement System | \$ 332 |

NOTE J - DEFERRED COMPENSATION PLAN

Employees of the Police Jury may also participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The plan is fully funded by employee contributions only.

The deferred compensation plan is available to all employees of the Police Jury. Under the plan, employees may elect to defer a portion of their salaries and income taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Police Jury provides certain continuing health care and life insurance benefits for its retired employees. The 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 benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement providing they have at least 15 years of service. Employees are covered by Plan A of the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or age 67 and 7 years of service.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS - Continued

General Information about the OPEB Plan (Continued)

Employees covered by benefit terms – At December 31, 2022, the following employees were covered by the benefit terms:

| | |
|--------------------------------------------------------------------------|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 13 |
| Inactive employees or beneficiaries no receiving benefit payments | - |
| Active employees | 39 |
| | 52 |

Total OPEB Liability

The Police Jury’s total OPEB liability of \$4,992,556 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|-----------------------|------------------------------------------------------|
| Inflation | 2.0% |
| Salary increases | 4.75%, including inflation |
| Discount rate | 2.06% annually (Beginning of Year to Determine ADC) |
| | 3.72%, annually (As of End of Year Measurement Date) |
| Healthcare cost trend | Getzen model |
| Mortality | PubG.H-2010 |

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the January 1, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS - Continued

Changes in the Total OPEB Liability

| | Governmental Activities | Business-Type Activities | Primary Government Total |
|-------------------------------------------------------|------------------------------------|-------------------------------------|-----------------------------------------|
| Balance at December 31, 2021 | \$ 5,492,248 | \$ 100,673 | \$ 5,592,921 |
| Changes for the year: | | | |
| Service cost | 111,569 | 2,045 | 113,614 |
| Interest cost | 114,218 | 2,094 | 116,312 |
| Differences between expected and actual experience | 136,113 | 2,495 | 138,608 |
| Changes in assumptions | (832,403) | (15,258) | (847,661) |
| Benefit payments and net transfers | (119,055) | (2,183) | (121,238) |
| Net changes | (589,558) | (10,807) | (600,365) |
| Balance at December 31, 2022 | <u>\$ 4,902,690</u> | <u>\$ 89,866</u> | <u>\$ 4,992,556</u> |

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

| | 1.0% Decrease (2.72%) | Current Discount Rate (3.72%) | 1.0% Increase (4.72%) |
|----------------------|----------------------------------|------------------------------------------|----------------------------------|
| Total OPEB Liability | <u>\$ 5,764,670</u> | <u>\$ 4,992,556</u> | <u>\$ 4,440,402</u> |

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

| | 1.0% Decrease (4.5%) | Current Trend (5.5%) | 1.0% Increase (6.5%) |
|----------------------|---------------------------------|---------------------------------|---------------------------------|
| Total OPEB Liability | <u>\$ 4,286,269</u> | <u>\$ 4,992,556</u> | <u>\$ 5,870,935</u> |

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

For the year ended December 31, 2022, the Police Jury recognized OPEB expense of \$39,828. At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| Governmental Activities: | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 505,572 | \$ (1,270,021) |
| Changes in assumptions | 897,170 | (1,154,468) |
| Changes in proportion between governmental and business-type activities | - | (51,538) |
| Total | <u>\$ 1,402,742</u> | <u>\$ (2,476,027)</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE K – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – Continued

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB
(Continued)**

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|-------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Business-Type Activities: | | |
| Differences between expected and actual experience | \$ 9,267 | \$ (23,279) |
| Changes in assumptions | 16,443 | (21,162) |
| Changes in proportion between governmental and business-type activities | 59,641 | (8,103) |
| Total | <u>\$ 85,351</u> | <u>\$ (52,544)</u> |

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

| <u>Years ending December 31:</u> | |
|----------------------------------|-----------------------|
| 2023 | \$ (190,098) |
| 2024 | (190,098) |
| 2025 | (190,098) |
| 2026 | (190,101) |
| 2027 | (48,292) |
| Thereafter | (231,791) |
| | <u>\$ (1,040,478)</u> |

NOTE L - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the changes in general long-term obligation transactions for the year ended December 31, 2022:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Due within one year</u> |
|-----------------------------------------------------|------------------------------|-------------------|-------------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | |
| Direct borrowing and placement: | | | | | |
| Limited tax bonds | \$ 1,000,000 | \$ - | \$ 70,000 | \$ 930,000 | \$ 73,000 |
| GOMESA revenue bonds | 11,755,000 | - | - | 11,755,000 | - |
| Discount (related to GOMESA revenue bonds) | (175,737) | - | (11,685) | (164,052) | (11,685) |
| Other long-term liabilities: | | | | | |
| Compensated absences | 186,790 | 179,773 | 185,252 | 181,311 | 153,846 |
| Total Governmental Long-Term Obligations Payable | <u>\$ 12,766,053</u> | <u>\$ 179,773</u> | <u>\$ 243,567</u> | <u>\$ 12,702,259</u> | <u>\$ 215,161</u> |
| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Due within one year</u> |
| Business-Type Activities: | | | | | |
| Compensated absences | \$ 4,924 | \$ 3,261 | \$ 2,836 | \$ 5,349 | \$ 2,877 |
| Total General Long-Term Obligations Payable | <u>\$ 4,924</u> | <u>\$ 3,261</u> | <u>\$ 2,836</u> | <u>\$ 5,349</u> | <u>\$ 2,877</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L - GENERAL LONG-TERM OBLIGATIONS– Continued

Compensated absences are generally liquidated by the fund from which the employee’s salary is paid immediately prior to the date of retirement or termination.

DEBT OBLIGATIONS

Direct borrowings and placements at December 31, 2022 are comprised of the following individual issues:

Limited Tax Bonds, Series 2021

\$1,000,000 of limited tax bonds dated July 27, 2021 were issued for the purpose of acquiring, constructing, and improving recreational facilities of the Recreation District No.2 of the Parish of Assumption. Principal is payable annually at March 1 with interest payable March 1 and September 1 at the rate of 2.95 percent per annum. The bonds mature on March 1, 2023. The outstanding note is secured by a pledge and collection of a 6.00 mill tax. The bond does not list any events of default with finance related consequences, any terms related to termination events with finance related consequences or subjective acceleration clauses.

\$ 930,000

GOMESA Revenue Bonds, Series 2021

\$11,755,000 of GOMESA revenue bonds dated June 1, 2021 were issued for the purpose of funding qualified projects. Principal is payable annually at November 1 beginning in 2024 with interest payable May 1 and November 1 at the rate of 3.875 percent per annum, beginning November 1, 2021. The bonds mature on November 1, 2045. GOMESA revenues received by the Police Jury have been pledged for the repayment of the bond. Events of default and termination events with finance related consequences are outlined in the transcript of the Revenue Bonds and include principal and interest payment delinquencies, bankruptcy, or covenant violations. The bond does not list any subjective acceleration clauses.

11,755,000

Bond discount on debt, net of amortization of \$16,262

(164,052)

\$ 12,520,948

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L - GENERAL LONG-TERM OBLIGATIONS– Continued

The annual requirements to amortize all debt outstanding at December 31, 2022, including interest payments of \$6,553,965 for the bonds are as follows:

| Year Ending December 31 | Limited Tax Bonds, Series 2021 | GOMESA, Series 2021 | Total |
|----------------------------------------------|-----------------------------------------------|--------------------------------|---------------|
| | <i>Principal payments</i> | | |
| 2023 | \$ 73,000 | \$ - | \$ 73,000 |
| 2024 | 75,000 | 345,000 | 420,000 |
| 2025 | 77,000 | 360,000 | 437,000 |
| 2026 | 79,000 | 375,000 | 454,000 |
| 2027 | 82,000 | 385,000 | 467,000 |
| 2028-2032 | 447,000 | 2,180,000 | 2,627,000 |
| 2033-2037 | 97,000 | 2,650,000 | 2,747,000 |
| 2038-2042 | - | 3,210,000 | 3,210,000 |
| 2043-2045 | - | 2,250,000 | 2,250,000 |
| Total principal | 930,000 | 11,755,000 | 12,685,000 |
| Unamortized discount | - | (164,052) | (164,052) |
| Total principal less unamortized discount | 930,000 | 11,590,948 | 12,520,948 |
| | <i>Interest payments</i> | | |
| 2023 | 26,358 | 455,506 | 481,864 |
| 2024 | 24,175 | 455,506 | 479,681 |
| 2025 | 21,933 | 442,138 | 464,071 |
| 2026 | 19,632 | 428,188 | 447,820 |
| 2027 | 17,258 | 413,656 | 430,914 |
| 2028-2032 | 48,070 | 1,830,938 | 1,879,008 |
| 2033-2037 | 1,431 | 1,373,688 | 1,375,119 |
| 2038-2042 | - | 818,788 | 818,788 |
| 2043-2045 | - | 176,700 | 176,700 |
| Total interest | 158,857 | 6,395,108 | 6,553,965 |
| Total Principal and Interest | \$ 1,088,857 | \$ 17,986,056 | \$ 19,074,913 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE M - DUE TO/FROM FUNDS

Due to/from other funds are the result of transfers between funds or collections made on behalf of one fund for another which are expected to be paid within one year. The due to/from other funds as of December 31, 2022 are as follows:

| | Due from Other Funds | Due to Other Funds |
|--------------------------------------|-------------------------|-----------------------|
| <u>Governmental Activities:</u> | | |
| General Fund | \$ 49,364 | \$ 82,507 |
| Sales and Use Tax Fund | 74,341 | 4,228 |
| Non-major governmental funds | 103,107 | 139,722 |
| Total governmental activities | 226,812 | 226,457 |
| <u>Business-Type Activities:</u> | | |
| Non-major enterprise funds | 116 | 471 |
| | \$ 226,928 | \$ 226,928 |

NOTE N - TRANSFERS IN/OUT

Interfund transfers are made on a regular basis to supplement other funds' sources and to provide internal financing for capital outlay such as library construction and road construction. The interfund transfers for the year ended December 31, 2022 are as follows:

| | Transfers out: | | | | Total |
|--------------------------------------|-----------------------|---------------------------|----------------------|--------------------------|--------------|
| | General Fund | Sales and Use Tax Fund | GOMESA 2021 Bonds | Non-major Gov't Funds | |
| Transfers in: | | | | | |
| <u>Governmental Activities:</u> | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 54,171 | \$ 54,171 |
| Non-major governmental funds | 500,768 | 962,127 | 289,294 | 197,978 | 1,950,167 |
| <u>Business-Type Activities:</u> | | | | | |
| Non-major enterprise funds | 125,000 | - | - | - | 125,000 |
| Totals | \$ 625,768 | \$ 962,127 | \$ 289,294 | \$ 252,149 | \$ 2,129,338 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE O - DETAILED RESTRICTED FUND BALANCE

Details of restricted, committed, and assigned fund balances at year end are as follows:

| | <u>General</u> | <u>Sales and Use Tax</u> | <u>Section 8 Housing</u> | <u>GOMESA 2021 Bond</u> | <u>Non-major Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|------------------------------------------------|----------------------------------|----------------------------------|--------------------------------|------------------------------------|-------------------------------------------------------|-----------------------------------------|
| Restricted | | | | | | |
| By ad valorem and/or sales tax propositions | \$ - | \$4,306,219 | \$ - | \$ - | \$ 11,592,858 | \$ 15,899,077 |
| By intergovernmental grants | - | - | 9,801 | - | 3,881,495 | 3,891,296 |
| By debt covenants | - | - | - | 11,081,986 | 914,114 | 11,996,100 |
| | <u>-</u> | <u>4,306,219</u> | <u>9,801</u> | <u>11,081,986</u> | <u>16,388,467</u> | <u>31,786,473</u> |
| Assigned for | | | | | | |
| Insurance | 37,732 | - | - | - | - | 37,732 |
| Health and welfare of citizens | - | - | 32,131 | - | - | 32,131 |
| Culture & recreation | - | - | - | - | 72,846 | 72,846 |
| Purpose of respective fund by Jury | - | - | - | - | 2,256,177 | 2,256,177 |
| | <u>37,732</u> | <u>-</u> | <u>32,131</u> | <u>-</u> | <u>2,329,023</u> | <u>2,398,886</u> |
| Unassigned | <u>2,991,284</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,991,284</u> |
| TOTAL | <u><u>\$3,029,016</u></u> | <u><u>\$4,306,219</u></u> | <u><u>\$ 41,932</u></u> | <u><u>\$ 11,081,986</u></u> | <u><u>\$ 18,717,490</u></u> | <u><u>\$ 37,176,643</u></u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE P - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. Funds in the amount of \$18,557 were transferred during the year ended December 31, 2022. The remaining balance in the criminal court fund as of December 31, 2022 was \$7,771. The balance due at December 31, 2022 is \$2,771.

NOTE Q – TAX ABATEMENT

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”) and the Restoration Tax Abatement Program (“RTAP”). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program (“EZ Program”). For the year ending December 31, 2022, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated via the Industrial Tax Exemption Program for the fiscal year ended December 31, 2022, totaled \$202,942.

NOTE R - LITIGATION

At December 31, 2022, the Police Jury is involved in various litigation that is being handled by the insurance company. These lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury.

NOTE S - FEDERAL GRANT CONTINGENCY

The Police Jury and certain component units participate in a number of federally assisted grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the Police Jury's management feels such disallowances, if any, will be immaterial.

NOTE T – WIRELESS E911 SERVICE

The total emergency wireless telephone service charges collected for the year ended December 31, 2022, totaled \$199,835.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE U – COMMITMENTS AND CONTINGENCIES

As of December 31, 2022, the Police Jury has entered into contract commitments totaling \$16,605,680. Of this amount, \$11,420,166 has not yet been expended. The Police Jury entered into other commitments totaling \$212,372 as of December 31, 2022 for the upcoming year.

NOTE V – SUBSEQUENT EVENTS

The Police Jury entered into contract commitments subsequent to year end totaling approximately \$4.3 million mainly for road improvement projects.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------------------------|
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 900,737 | \$ 917,890 | \$ 908,632 | \$ (9,258) |
| Severance tax | 250,331 | 203,000 | 210,961 | 7,961 |
| Beer tax | 19,420 | 17,440 | 19,225 | 1,785 |
| Franchise tax | 206,795 | 240,640 | 242,972 | 2,332 |
| Licenses and permits | 556,000 | 525,150 | 519,017 | (6,133) |
| Intergovernmental revenues: | | | | |
| Federal grants | 16,959 | 61,231 | 19,629 | (41,602) |
| State funds: | | | | |
| State revenue sharing funds | 103,880 | 102,639 | 101,364 | (1,275) |
| Video poker revenue | 334,039 | 333,499 | 351,534 | 18,035 |
| Other | 18,787 | 22,435 | 22,914 | 479 |
| Fees, charges, and commissions | 50,625 | 45,174 | 51,856 | 6,682 |
| Use of money and property | 1,739 | (88,793) | 7,441 | 96,234 |
| Other revenue | 410 | 15,235 | 68,409 | 53,174 |
| TOTAL REVENUES | <u>\$ 2,459,722</u> | <u>\$ 2,395,540</u> | <u>\$ 2,523,954</u> | <u>\$ 128,414</u> |

(continued)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Legislative | \$ 353,139 | \$ 433,153 | \$ 500,829 | \$ (67,676) |
| Judicial | 349,430 | 358,101 | 356,953 | 1,148 |
| Executive | 12,948 | 10,082 | 6,528 | 3,554 |
| Elections | 43,838 | 40,852 | 37,878 | 2,974 |
| Financial and administrative | 384,198 | 420,368 | 402,506 | 17,862 |
| Other general administration | 107,898 | 110,248 | 109,609 | 639 |
| Public safety | 693,638 | 810,794 | 851,374 | (40,580) |
| Public works | 51,400 | 50,400 | 54,317 | (3,917) |
| Health and welfare | 59,638 | 75,793 | 72,928 | 2,865 |
| Culture and recreation | 422,987 | 184,346 | 118,128 | 66,218 |
| Economic development | 72,764 | 57,438 | 56,911 | 527 |
| Capital outlay | 137,400 | 23,019 | 112,078 | (89,059) |
| TOTAL EXPENDITURES | <u>2,689,278</u> | <u>2,574,594</u> | <u>2,680,039</u> | <u>(105,445)</u> |
| Excess of revenues over (under) expenditures | <u>(229,556)</u> | <u>(179,054)</u> | <u>(156,085)</u> | <u>22,969</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 45,670 | 52,374 | 54,171 | 1,797 |
| Transfers out | <u>(418,382)</u> | <u>(626,750)</u> | <u>(625,768)</u> | <u>982</u> |
| TOTAL OTHER FINANCING USES | <u>(372,712)</u> | <u>(574,376)</u> | <u>(571,597)</u> | <u>2,779</u> |
| NET CHANGE IN FUND BALANCE | <u>(602,268)</u> | <u>(753,430)</u> | <u>(727,682)</u> | <u>25,748</u> |
| BEGINNING FUND BALANCE | 3,893,743 | 3,756,698 | 3,756,698 | - |
| ENDING FUND BALANCE | <u>\$ 3,291,475</u> | <u>\$ 3,003,268</u> | <u>\$ 3,029,016</u> | <u>\$ 25,748</u> |

(concluded)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SALES AND USE TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Sales tax | \$ 2,499,493 | \$ 2,749,358 | \$ 2,787,486 | \$ 38,128 |
| Intergovernmental revenues: | | | | |
| Federal grants | 1,042 | 111,618 | 33,578 | (78,040) |
| Use of money and property | (10,182) | (439,927) | - | 439,927 |
| Other revenue | 5,789 | 78,416 | 23,883 | (54,533) |
| TOTAL REVENUES | <u>\$ 2,496,142</u> | <u>\$ 2,499,465</u> | <u>\$ 2,844,947</u> | <u>\$ 345,482</u> |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Other general administration | 1,076,708 | 1,315,444 | 1,550,536 | (235,092) |
| Capital outlay | 70,000 | 121,000 | 27,194 | 93,806 |
| TOTAL EXPENDITURES | <u>1,146,708</u> | <u>1,436,444</u> | <u>1,577,730</u> | <u>(141,286)</u> |
| Excess of revenues over (under) expenditures | <u>1,349,434</u> | <u>1,063,021</u> | <u>1,267,217</u> | <u>204,196</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers out | (962,373) | (963,600) | (962,127) | 1,473 |
| TOTAL OTHER FINANCING USES | <u>(962,373)</u> | <u>(963,600)</u> | <u>(962,127)</u> | <u>1,473</u> |
| NET CHANGE IN FUND BALANCE | 387,061 | 99,421 | 305,090 | 205,669 |
| BEGINNING FUND BALANCE | 3,871,590 | 4,001,129 | 4,001,129 | - |
| ENDING FUND BALANCE | <u>\$ 4,258,651</u> | <u>\$ 4,100,550</u> | <u>\$ 4,306,219</u> | <u>\$ 205,669</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SECTION EIGHT HOUSING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
| <u>REVENUES</u> | | | | |
| Intergovernmental revenues: | | | | |
| Federal grants | \$ 589,438 | \$ 558,671 | \$ 558,542 | \$ (129) |
| TOTAL REVENUES | <u>589,438</u> | <u>558,671</u> | <u>558,542</u> | <u>(129)</u> |
| <u>EXPENDITURES</u> | | | | |
| Health and welfare | 591,128 | 558,023 | 556,048 | 1,975 |
| TOTAL EXPENDITURES | <u>591,128</u> | <u>558,023</u> | <u>556,048</u> | <u>1,975</u> |
| Excess of revenues over (under) expenditures | (1,690) | 648 | 2,494 | 1,846 |
| NET CHANGE IN FUND BALANCE | <u>(1,690)</u> | <u>648</u> | <u>2,494</u> | <u>1,846</u> |
| BEGINNING FUND BALANCE | <u>33,408</u> | <u>39,438</u> | <u>39,438</u> | <u>-</u> |
| ENDING FUND BALANCE | <u>\$ 31,718</u> | <u>\$ 40,086</u> | <u>\$ 41,932</u> | <u>\$ 1,846</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOMESA 2021 BOND FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Original | Final | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------------------|---------------------|----------------------|----------------------|---------------------------------------------------------|
| <u>REVENUES</u> | | | | |
| Use of money and property | \$ 2,400 | \$ 73,000 | \$ 153,125 | 80,125 |
| TOTAL REVENUES | <u>2,400</u> | <u>73,000</u> | <u>153,125</u> | <u>80,125</u> |
| <u>EXPENDITURES</u> | | | | |
| Public works | - | 6,000 | - | 6,000 |
| Capital outlay | 2,000,000 | 500,000 | - | 500,000 |
| TOTAL EXPENDITURES | <u>2,000,000</u> | <u>506,000</u> | <u>-</u> | <u>506,000</u> |
| Excess of revenues over expenditures | <u>(1,997,600)</u> | <u>(433,000)</u> | <u>153,125</u> | <u>586,125</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers out | <u>(227,819)</u> | <u>(305,544)</u> | <u>(289,294)</u> | <u>16,250</u> |
| TOTAL OTHER FINANCING SOURCES | <u>(227,819)</u> | <u>(305,544)</u> | <u>(289,294)</u> | <u>16,250</u> |
| NET CHANGE IN FUND BALANCE | <u>(2,225,419)</u> | <u>(738,544)</u> | <u>(136,169)</u> | <u>602,375</u> |
| BEGINNING FUND BALANCE | <u>11,218,794</u> | <u>11,218,155</u> | <u>11,218,155</u> | <u>-</u> |
| ENDING FUND BALANCE | <u>\$ 8,993,375</u> | <u>\$ 10,479,611</u> | <u>\$ 11,081,986</u> | <u>\$ 602,375</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
DECEMBER 31, 2022

| | <u>12/31/2022</u> | <u>12/31/2021</u> | <u>12/31/2020</u> | <u>12/31/2019</u> | <u>12/31/2018</u> |
|----------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Net OPEB liability, beginning of the year | \$ 5,592,921 | \$ 5,426,564 | \$ 6,682,227 | \$ 4,795,651 | \$ 5,126,513 |
| Service cost | 113,614 | 129,131 | 404,537 | 133,477 | 156,365 |
| Interest | 116,312 | 116,412 | 188,635 | 194,712 | 173,246 |
| Change in benefit terms | - | - | - | - | - |
| Change in assumptions | (847,661) | 55,673 | 183,828 | 1,348,755 | (535,064) |
| Differences between expected and actual experience | 138,608 | (8,871) | (1,929,970) | 302,786 | 55,167 |
| Benefit payments | (121,238) | (125,988) | (102,693) | (93,154) | (180,576) |
| Change in net OPEB liability | <u>(600,365)</u> | <u>166,357</u> | <u>(1,255,663)</u> | <u>1,886,576</u> | <u>(330,862)</u> |
| Net OPEB liability, end of the year | <u>\$ 4,992,556</u> | <u>\$ 5,592,921</u> | <u>\$ 5,426,564</u> | <u>\$ 6,682,227</u> | <u>\$ 4,795,651</u> |
| Covered employee payroll | \$ 1,466,683 | \$ 1,666,997 | \$ 1,618,444 | \$ 1,947,658 | \$ 1,872,748 |
| Net OPEB liability as a percentage of covered employee payroll | 340.40% | 335.51% | 335.30% | 343.09% | 256.08% |

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

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

DECEMBER 31, 2022

| Pension Plan | Year (*) | Employer's Proportion of the Net Pension Liability (Asset) | Employer's Proportionate Share of the Net Pension Liability (Asset) | Covered Payroll | Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|------------------------------------------------------------|----------|------------------------------------------------------------|---------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Parochial Employees' Retirement System of Louisiana | | | | | | |
| | 2022 | 0.3271% | \$ (1,540,872) | \$ 2,194,749 | (70.2072%) | 110.50% |
| | 2021 | 0.3275% | (574,282) | 2,187,531 | (26.2525%) | 104.00% |
| | 2020 | 0.3622% | 17,049 | 2,284,870 | 0.7462% | 99.89% |
| | 2019 | 0.3602% | 1,598,515 | 2,214,109 | 72.1968% | 88.86% |
| | 2018 | 0.3443% | (255,560) | 2,119,263 | (12.0589%) | 101.98% |
| | 2017 | 0.3637% | 749,074 | 2,157,023 | 34.7272% | 94.15% |
| | 2016 | 0.3817% | 1,004,631 | 2,188,272 | 45.9098% | 92.23% |
| | 2015 | 0.3749% | 102,498 | 2,104,977 | 4.8693% | 99.15% |
| District Attorneys' Retirement System | | | | | | |
| | 2022 | 0.0634% | 68,342 | 41,060 | 166.4442% | 81.60% |
| | 2021 | 0.0663% | 11,802 | 41,538 | 28.4125% | 96.79% |
| | 2020 | 0.0671% | 53,161 | 41,600 | 127.7909% | 84.86% |
| | 2019 | 0.0713% | 22,936 | 42,001 | 54.6082% | 93.13% |
| | 2018 | 0.0682% | 21,958 | 42,431 | 51.7499% | 92.92% |
| | 2017 | 0.0713% | 19,241 | 43,354 | 44.3811% | 93.57% |
| | 2016 | 0.0709% | 13,565 | 42,884 | 31.6318% | 95.09% |
| | 2015 | 0.0682% | 3,675 | 43,678 | 8.4138% | 98.56% |
| | 2014 | 0.0963% | 1,921 | 43,834 | 4.3821% | 99.45% |
| Registrar of Voters Employees' Retirement System | | | | | | |
| | 2022 | 0.1152% | 28,243 | 16,481 | 171.3670% | 82.50% |
| | 2021 | 0.1109% | 3,517 | 16,614 | 21.1689% | 97.68% |
| | 2020 | 0.1241% | 26,742 | 16,816 | 159.0271% | 83.32% |
| | 2019 | 0.1279% | 23,915 | 17,564 | 136.1592% | 84.83% |
| | 2018 | 0.1266% | 29,883 | 17,564 | 170.1378% | 80.57% |
| | 2017 | 0.1283% | 28,152 | 17,564 | 160.2824% | 80.51% |
| | 2016 | 0.1328% | 37,679 | 18,239 | 206.5848% | 73.98% |
| | 2015 | 0.1281% | 31,373 | 17,379 | 180.5225% | 76.86% |
| | 2014 | 0.1373% | 31,746 | 17,864 | 177.7094% | 77.68% |

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

(*) The amounts presented have a liability measurement date as follows:

| Measurement Date | Pension Plan |
|-------------------------------|-----------------------------------------------------|
| December 31 of the prior year | Parochial Employees' Retirement System of Louisiana |
| June 30 of the year ended | District Attorneys' Retirement System |
| June 30 of the year ended | Registrar of Voters Employees' Retirement System |

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Pension Plan: | Year | Contractually Required Contribution ¹ | Contributions in Relation to Contractually Required Contribution ² | Contribution Deficiency (Excess) | Covered Payroll ³ | Contributions as a % of Covered Payroll |
|------------------------------------------------------------|------|--------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------|------------------------------|-----------------------------------------|
| Parochial Employees' Retirement System of Louisiana | | | | | | |
| | 2022 | \$ 254,273 | \$ 254,273 | \$ - | \$ 2,211,068 | 11.5000% |
| | 2021 | 268,857 | 268,857 | - | 2,194,749 | 12.2500% |
| | 2020 | 267,973 | 267,973 | - | 2,187,531 | 12.2500% |
| | 2019 | 264,091 | 264,091 | - | 2,284,870 | 11.5583% |
| | 2018 | 254,623 | 254,623 | - | 2,214,109 | 11.5000% |
| | 2017 | 264,907 | 264,907 | - | 2,119,263 | 12.5000% |
| | 2016 | 280,413 | 280,413 | - | 2,157,023 | 13.0000% |
| | 2015 | 317,299 | 317,299 | - | 2,188,272 | 14.5000% |
| | 2014 | 336,796 | 336,796 | - | 2,104,977 | 16.0000% |
| District Attorneys' Retirement System | | | | | | |
| | 2022 | 3,839 | 3,839 | - | 40,420 | 9.4978% |
| | 2021 | 2,816 | 2,816 | - | 41,538 | 6.7817% |
| | 2020 | 1,665 | 1,665 | - | 41,600 | 4.0024% |
| | 2019 | 1,103 | 1,103 | - | 42,001 | 2.6261% |
| | 2018 | 262 | 262 | - | 42,001 | 0.6238% |
| | 2017 | - | - | - | 43,139 | 0.0000% |
| | 2016 | 762 | 762 | - | 43,416 | 1.7551% |
| | 2015 | 2,256 | 2,256 | - | 42,791 | 5.2721% |
| | 2014 | 3,674 | 3,674 | - | 43,883 | 8.3723% |
| Registrar of Voters Employees' Retirement System | | | | | | |
| | 2022 | 2,713 | 2,713 | - | 15,072 | 18.0003% |
| | 2021 | 3,161 | 3,161 | - | 17,564 | 17.9970% |
| | 2020 | 2,937 | 2,937 | - | 16,316 | 18.0007% |
| | 2019 | 2,993 | 2,993 | - | 17,114 | 17.4886% |
| | 2018 | 2,986 | 2,986 | - | 17,564 | 17.0007% |
| | 2017 | 3,249 | 3,249 | - | 17,564 | 18.4981% |
| | 2016 | 3,828 | 3,828 | - | 17,563 | 21.7958% |
| | 2015 | 4,257 | 4,257 | - | 18,239 | 23.3401% |
| | 2014 | 4,251 | 4,251 | - | 17,529 | 24.2512% |

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

For reference only:

¹ Employer contribution rate multiplied by covered employee payroll

² Actual employer contributions remitted to Retirement Systems

³ Covered payroll amount for each of the years ended December 31

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

CHANGES IN BENEFIT TERMS RELATED TO DEFINED PENSION PLANS

Parochial Employees' Retirement System of Louisiana Plan A

There were no changes of benefit terms for the years presented.

District Attorneys' Retirement System

There were no changes of benefit terms for the years presented.

Registrar of Voters Employees' Retirement System of Louisiana

There were no changes of benefit terms for the years presented.

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS

Parochial Employees' Retirement System of Louisiana Plan A

The following changes in actuarial assumptions for each year are as follows:

Discount Rate:

| Measurement | | | |
|-------------|------------|-------|--------|
| Year End | date | Rate | Change |
| 12/31/2022 | 12/31/2021 | 6.40% | 0.00% |
| 12/31/2021 | 12/31/2020 | 6.40% | -0.10% |
| 12/31/2020 | 12/31/2019 | 6.50% | 0.00% |
| 12/31/2019 | 12/31/2018 | 6.50% | -0.25% |
| 12/31/2018 | 12/31/2017 | 6.75% | -0.25% |
| 12/31/2017 | 12/31/2016 | 7.00% | 0.00% |
| 12/31/2016 | 12/31/2015 | 7.00% | -0.25% |
| 12/31/2015 | 12/31/2014 | 7.25% | 0.00% |
| 12/31/2014 | 12/31/2013 | 7.25% | |

Merit:

| Measurement | | | |
|-------------|------------|-------|--------|
| Year End | date | Rate | Change |
| 12/31/2022 | 12/31/2021 | 2.45% | 0.00% |
| 12/31/2021 | 12/31/2020 | 2.45% | 0.10% |
| 12/31/2020 | 12/31/2019 | 2.35% | 0.00% |
| 12/31/2019 | 12/31/2018 | 2.35% | -0.40% |
| 12/31/2018 | 12/31/2017 | 2.75% | 0.00% |
| 12/31/2017 | 12/31/2016 | 2.75% | 0.00% |
| 12/31/2016 | 12/31/2015 | 2.75% | 0.00% |
| 12/31/2015 | 12/31/2014 | 2.75% | 0.25% |
| 12/31/2014 | 12/31/2013 | 2.50% | |

Inflation Rate:

| Measurement | | | |
|-------------|------------|-------|--------|
| Year End | date | Rate | Change |
| 12/31/2022 | 12/31/2021 | 2.30% | 0.00% |
| 12/31/2021 | 12/31/2020 | 2.30% | -0.10% |
| 12/31/2020 | 12/31/2019 | 2.40% | 0.00% |
| 12/31/2019 | 12/31/2018 | 2.40% | -0.10% |
| 12/31/2018 | 12/31/2017 | 2.50% | 0.00% |
| 12/31/2017 | 12/31/2016 | 2.50% | 0.00% |
| 12/31/2016 | 12/31/2015 | 2.50% | -0.50% |
| 12/31/2015 | 12/31/2014 | 3.00% | -0.25% |
| 12/31/2014 | 12/31/2013 | 3.25% | |

Investment rate of return:

| Measurement | | | |
|-------------|------------|-------|--------|
| Year End | date | Rate | Change |
| 12/31/2022 | 12/31/2021 | 6.40% | 0.00% |
| 12/31/2021 | 12/31/2020 | 6.40% | -0.10% |
| 12/31/2020 | 12/31/2019 | 6.50% | 0.00% |
| 12/31/2019 | 12/31/2018 | 6.50% | -0.25% |
| 12/31/2018 | 12/31/2017 | 6.75% | -0.25% |
| 12/31/2017 | 12/31/2016 | 7.00% | 0.00% |
| 12/31/2016 | 12/31/2015 | 7.00% | -0.25% |
| 12/31/2015 | 12/31/2014 | 7.25% | 0.00% |
| 12/31/2014 | 12/31/2013 | 7.25% | |

Salary Increases:

| Measurement | | | |
|-------------|------------|-------|--------|
| Year End | date | Rate | Change |
| 12/31/2022 | 12/31/2021 | 4.75% | 0.00% |
| 12/31/2021 | 12/31/2020 | 4.75% | 0.00% |
| 12/31/2020 | 12/31/2019 | 4.75% | 0.00% |
| 12/31/2019 | 12/31/2018 | 4.75% | -0.50% |
| 12/31/2018 | 12/31/2017 | 5.25% | 0.00% |
| 12/31/2017 | 12/31/2016 | 5.25% | 0.00% |
| 12/31/2016 | 12/31/2015 | 5.25% | -0.50% |
| 12/31/2015 | 12/31/2014 | 5.75% | 0.00% |
| 12/31/2014 | 12/31/2013 | 5.75% | |

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2022

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)

District Attorneys' Retirement System

The following changes in actuarial assumptions for each year are as follows:

| <i>Discount Rate:</i> | | | |
|------------------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 6.10% | 0.00% |
| 12/31/2021 | 6/30/2021 | 6.10% | -0.15% |
| 12/31/2020 | 6/30/2020 | 6.25% | -0.25% |
| 12/31/2019 | 6/30/2019 | 6.50% | 0.00% |
| 12/31/2018 | 6/30/2018 | 6.50% | -0.25% |
| 12/31/2017 | 6/30/2017 | 6.75% | -0.25% |
| 12/31/2016 | 6/30/2016 | 7.00% | 0.00% |
| 12/31/2015 | 6/30/2015 | 7.00% | -0.25% |
| 12/31/2014 | 6/30/2014 | 7.25% | |

| <i>Merit:</i> | | | |
|----------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 2.80% | 0.00% |
| 12/31/2021 | 6/30/2021 | 2.80% | 0.10% |
| 12/31/2020 | 6/30/2020 | 2.70% | -0.40% |
| 12/31/2019 | 6/30/2019 | 3.10% | 0.00% |
| 12/31/2018 | 6/30/2018 | 3.10% | 0.10% |
| 12/31/2017 | 6/30/2017 | 3.00% | 0.00% |
| 12/31/2016 | 6/30/2016 | 3.00% | 0.00% |
| 12/31/2015 | 6/30/2015 | 3.00% | -0.50% |
| 12/31/2014 | 6/30/2014 | 3.50% | |

| <i>Inflation Rate:</i> | | | |
|-------------------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 2.20% | 0.00% |
| 12/31/2021 | 6/30/2021 | 2.20% | -0.10% |
| 12/31/2020 | 6/30/2020 | 2.30% | -0.10% |
| 12/31/2019 | 6/30/2019 | 2.40% | 0.00% |
| 12/31/2018 | 6/30/2018 | 2.40% | -0.10% |
| 12/31/2017 | 6/30/2017 | 2.50% | 0.00% |
| 12/31/2016 | 6/30/2016 | 2.50% | 0.00% |
| 12/31/2015 | 6/30/2015 | 2.50% | -0.25% |
| 12/31/2014 | 6/30/2014 | 2.75% | |

| <i>Investment rate of return:</i> | | | |
|------------------------------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 6.10% | 0.00% |
| 12/31/2021 | 6/30/2021 | 6.10% | -0.15% |
| 12/31/2020 | 6/30/2020 | 6.25% | -0.25% |
| 12/31/2019 | 6/30/2019 | 6.50% | 0.00% |
| 12/31/2018 | 6/30/2018 | 6.50% | -0.25% |
| 12/31/2017 | 6/30/2017 | 6.75% | -0.25% |
| 12/31/2016 | 6/30/2016 | 7.00% | 0.00% |
| 12/31/2015 | 6/30/2015 | 7.00% | -0.25% |
| 12/31/2014 | 6/30/2014 | 7.25% | |

| <i>Salary Increases:</i> | | | |
|---------------------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 5.00% | 0.00% |
| 12/31/2021 | 6/30/2021 | 5.00% | 0.00% |
| 12/31/2020 | 6/30/2020 | 5.00% | -0.50% |
| 12/31/2019 | 6/30/2019 | 5.50% | 0.00% |
| 12/31/2018 | 6/30/2018 | 5.50% | 0.00% |
| 12/31/2017 | 6/30/2017 | 5.50% | 0.00% |
| 12/31/2016 | 6/30/2016 | 5.50% | 0.00% |
| 12/31/2015 | 6/30/2015 | 5.50% | -0.75% |
| 12/31/2014 | 6/30/2014 | 6.25% | |

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2022

CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)

Registrar of Voters Employees' Retirement System

The following changes in actuarial assumptions for each year are as follows:

| <i>Discount Rate:</i> | | | | <i>Merit:</i> | | | |
|------------------------------|-----------|-------|--------|----------------------|-----------|-------|--------|
| Measurement | | | | Measurement | | | |
| Year End | date | Rate | Change | Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 6.25% | 0.00% | 12/31/2022 | 6/30/2022 | 2.95% | 0.00% |
| 12/31/2021 | 6/30/2021 | 6.25% | -0.15% | 12/31/2021 | 6/30/2021 | 2.95% | 0.00% |
| 12/31/2020 | 6/30/2020 | 6.40% | -0.10% | 12/31/2020 | 6/30/2020 | 2.95% | -0.65% |
| 12/31/2019 | 6/30/2019 | 6.50% | 0.00% | 12/31/2019 | 6/30/2019 | 3.60% | 0.00% |
| 12/31/2018 | 6/30/2018 | 6.50% | -0.25% | 12/31/2018 | 6/30/2018 | 3.60% | 0.10% |
| 12/31/2017 | 6/30/2017 | 6.75% | -0.25% | 12/31/2017 | 6/30/2017 | 3.50% | 0.00% |
| 12/31/2016 | 6/30/2016 | 7.00% | 0.00% | 12/31/2016 | 6/30/2016 | 3.50% | 0.00% |
| 12/31/2015 | 6/30/2015 | 7.00% | 0.00% | 12/31/2015 | 6/30/2015 | 3.50% | 0.25% |
| 12/31/2014 | 6/30/2014 | 7.00% | | 12/31/2014 | 6/30/2014 | 3.25% | |

| <i>Inflation Rate:</i> | | | | <i>Investment rate of return:</i> | | | |
|-------------------------------|-----------|-------|--------|------------------------------------------|-----------|-------|--------|
| Measurement | | | | Measurement | | | |
| Year End | date | Rate | Change | Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 2.30% | 0.00% | 12/31/2022 | 6/30/2022 | 6.25% | 0.00% |
| 12/31/2021 | 6/30/2021 | 2.30% | 0.00% | 12/31/2021 | 6/30/2021 | 6.25% | -0.15% |
| 12/31/2020 | 6/30/2020 | 2.30% | -0.10% | 12/31/2020 | 6/30/2020 | 6.40% | -0.10% |
| 12/31/2019 | 6/30/2019 | 2.40% | 0.00% | 12/31/2019 | 6/30/2019 | 6.50% | 0.00% |
| 12/31/2018 | 6/30/2018 | 2.40% | -0.10% | 12/31/2018 | 6/30/2018 | 6.50% | -0.25% |
| 12/31/2017 | 6/30/2017 | 2.50% | 0.00% | 12/31/2017 | 6/30/2017 | 6.75% | -0.25% |
| 12/31/2016 | 6/30/2016 | 2.50% | 0.00% | 12/31/2016 | 6/30/2016 | 7.00% | 0.00% |
| 12/31/2015 | 6/30/2015 | 2.50% | -0.25% | 12/31/2015 | 6/30/2015 | 7.00% | 0.00% |
| 12/31/2014 | 6/30/2014 | 2.75% | | 12/31/2014 | 6/30/2014 | 7.00% | |

| <i>Salary Increases:</i> | | | |
|---------------------------------|-----------|-------|--------|
| Measurement | | | |
| Year End | date | Rate | Change |
| 12/31/2022 | 6/30/2022 | 5.25% | 0.00% |
| 12/31/2021 | 6/30/2021 | 5.25% | 0.00% |
| 12/31/2020 | 6/30/2020 | 5.25% | -0.75% |
| 12/31/2019 | 6/30/2019 | 6.00% | 0.00% |
| 12/31/2018 | 6/30/2018 | 6.00% | 0.00% |
| 12/31/2017 | 6/30/2017 | 6.00% | 0.00% |
| 12/31/2016 | 6/30/2016 | 6.00% | 0.00% |
| 12/31/2015 | 6/30/2015 | 6.00% | 0.00% |
| 12/31/2014 | 6/30/2014 | 6.00% | |

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY

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

Changes in benefit terms:

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

Changes in assumptions:

The changes in assumptions balance was a result of changes in the discount rate, mortality table, and trend. The following are the rates used for in each measurement of total OPEB liability:

| Measurement Date | Discount Rate | Mortality | |
|------------------|---------------|-------------|--------------|
| | | Table | Trend |
| 12/31/2022 | 3.72% | PubG.H-2010 | Getzen model |
| 12/31/2021 | 2.06% | RP-2014 | Variable |
| 12/31/2020 | 2.12% | RP-2014 | Variable |
| 12/31/2019 | 2.74% | RP-2000 | 5.5% |
| 12/31/2018 | 4.10% | RP-2000 | 5.5% |

SUPPLEMENTARY INFORMATION

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2022

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND – The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and for the maintenance of existing roads, bridges, and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and through transfers from the Sales and Use Tax Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

OFF-DUTY DEPUTY FUND – The Off-Duty Deputy Fund is used to account for the receipt and disbursement of court costs collected per RS 15:255 used to pay off-duty deputies who testify in court.

CRIMINAL COURT FUND – The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND – The Library Fund is used to account for proceeds of the ad valorem and the quarter percent sales tax dedicated to the libraries, transfers from the Sales and Use Tax Fund, lost book fees, and other miscellaneous fees received by the parish library.

ROAD AND CONSTRUCTION LIGHTING DISTRICT MAINTENANCE FUNDS - The Road Lighting District Number 1 and Consolidated Road Lighting District Number 1 Maintenance Funds account for the lighting of parish roads. Financing is provided by ad valorem taxes.

COMMUNITY DEVELOPMENT FUND - The Community Development Fund accounts for the federal and state grant monies received for grant programs and operation of the Community Development department.

ENERGY ASSISTANCE PROGRAM - The Energy Assistance Program Fund is used to account for a grant used to provide utility assistance to low-income persons.

EMERGENCY FOOD AND SHELTER PROGRAM - The Emergency Food and Shelter Program is a federal program received to supplement and expand ongoing efforts to provide shelter, food and supportive services for hungry and homeless people across the nation.

COMMUNITY SERVICES BLOCK GRANT FUND - The Community Services Block Grant Fund is used to account for the receipt and disbursement of grant monies provided by United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist the Community Development Fund with operation and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

HOUSING PRESERVATION GRANT - The Housing Preservation Grant is used to account for the receipt and disbursement of grant money provided by the United States Department of Agriculture. The grant is being used to rehabilitate homes of low-income families.

COMMUNITY ACTION ADVISORY (CAA) BOARD FUND - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2022

SPECIAL REVENUE FUNDS (continued)

ACT 45 & 119 APPROPRIATION FUND - The Act 45 & 119 Appropriation Fund is used to account for revenues received from collections of and disbursement of appropriations contained in ACT 119 of the 2021 Regular Legislative Session administered by the Department of the Treasury and ACT 45 of the Second Extraordinary Legislative Session administered by the Department of the Treasury. These funds are being used for the Plattenville drainage project and to install fire hydrants across the parish, respectively.

RECREATION TRAILS GRANT - The Recreation Trails Grant Fund is used to account for the receipt and disbursement of a grant provided through the Louisiana Office of State Parks. The money is being used to construct canoe/kayak docks in the Pierre Part area and establish seven water trails among the local historical waterways all beginning from the safe launches of this project.

LOW INCOME WATER ASSISTANCE PROGRAM - The Low Income Home Water Assistance Program is used to account for a grant used to provide water assistance to low-income persons.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) FEDERAL GRANTS - The Office of Emergency Preparedness Federal Grants Fund is used to account for Office of Emergency Preparedness federal grants received.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) – The Office of Emergency Preparedness Fund is used for the purpose of operating the emergency preparedness/permit office. Financing is provided by federal grants, permit fees, and transfers from the General Fund.

ROAD IMPROVEMENT TAX FUND - The Road Improvement Tax Fund is used to account for the proceeds of the half percent sales tax for the use of maintaining parish roads and servicing the related bonded indebtedness.

COMMUNICATIONS DISTRICT FUND - The Communications District Fund is used to account for the proceeds of the communications district tax.

FIRE PROTECTION DISTRICTS - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the contracted vendors to provide fire protection services.

COUNCIL ON AGING FUND - The Council on Aging Fund is used to account for the proceeds of the Council on Aging ad valorem tax and DOTD grants and the remittance of the proceeds to the Assumption Council on Aging.

PUBLIC BUILDINGS/FACILITIES FUND – The Public Buildings/Facilities Fund is used to account for the proceeds of an ad valorem tax that is used for the purpose of acquiring, leasing, constructing, improving, maintaining and operating public buildings and/or other governmental facilities including equipment and furnishings.

LOUISIANA CO-OPERATIVE EXTENSION FUND – The Louisiana Co-Op Fund is used to account for the proceeds of an ad valorem tax for the purpose of acquiring, maintaining and operating a facility to house the Louisiana Cooperative Extension Service.

LIBRARY BOARD FUND - The Library Board Fund is used to account for the funds generated by the library board of control.

DRAINAGE TAX FUND - The Drainage Tax Fund is used to account for the proceeds of the quarter percent sales tax. Expenditures are made in accordance with the sales tax proposition.

DRAINAGE DISTRICT FUNDS – The fifteen drainage district funds are used to account for the proceeds of ad valorem taxes used for maintenance work to drain parish lands. Drainage districts are created by the Police Jury under the authority of Louisiana Revised Statutes 38:1751-1759.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2022

SPECIAL REVENUE FUNDS (continued)

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 BALL PARK #2 FUND - The Pierre Part / Belle River Recreation District No. 2 Ball Park #2 Fund is used to account for the revenues collected for the purpose of improving and maintaining ball park #2 of the recreation district.

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 VETERAN'S PARK FUND - The Pierre Part / Belle River Recreation District No. 2 Veteran's Park Fund is used to account for the proceeds of an ad valorem tax and other revenues collected for the purpose of improving and maintaining Veteran's Park.

BERTRANDVILLE RECREATION DISTRICT – The Bertrandville Recreation District Fund is used to account for the revenues collected for the purpose of improving and maintaining the Bertrandville Park.

WARD 1 RECREATION DISTRICT – The Ward 1 Recreation District Fund is used to account for the funds generated by the Ward 1 Recreation District. The funds are being used to provide recreational programs and for improving and maintaining the Ward 1 Recreation District.

BAYOU L'OURSE RECREATION DISTRICT NO. 1 – The Recreation District Fund is used to account for the proceeds of an ad valorem tax and other fees collected for the purpose of constructing, improving, maintaining and operating a recreation district.

LOUISIANA GOVERNMENT ASSISTANCE PROGRAM – The Local Government Assistance Program is used to account for the receipt and disbursement of a grant provided by the Division of Administration. The money is being used for improvements and repairs at the Assumption Parish Community Center, installation of a new morgue cooler, and the purchase of equipment for the Public Works Department. The money is also being used for the Community Water Enrichment Fund Bayou Valerie pumping station improvements project and the Assumption Parish Waterworks pump house upgrades project.

CAPITAL OUTLAY FUND - The Capital Outlay Fund is used to account for the receipt and disbursement of a grant provided by the Division of Administration for Plattenville Drainage Improvements, Planning, and Construction.

DEBT SERVICE FUND

PIERRE PART / BELLE RIVER #2 BOND SINKING FUND - The Pierre Part / Belle River #2 Bond Sinking Fund is used to account for the interest and principal payments until the bond payments are made.

CAPITAL PROJECT FUNDS

LCDBG DISASTER RECOVERY PROGRAM - The LCDBG Disaster Recovery Program is used to account for the receipt and disbursement of grants provided through the Division of Administration. The funds are being used to complete disaster recovery projects. It is a source of federal funding.

TRANSPORTATION ENHANCEMENT PROGRAM - The Transportation Enhancement Program Fund is used to account for the grant from the Department of Transportation and Development for the Napoleonville Linear Park/La 1 project. The money is being used for the construction of a 5-foot pedestrian sidewalk, construction of a pedestrian plaza, and landscaping along the Bayou Lafourche batture.

PIERRE PART / BELLE RIVER #2 CONSTRUCTION FUND - The Pierre Part / Belle River Recreation District #2 Bond Construction Fund is used to account for the bond proceeds for the purpose of acquiring, constructing, and improving the recreational facilities of the district, including equipment, and paying the issuance costs of the bond.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|-----------------------------------|--------------------|-------------------|---------------------|
| | Road and Bridge Maintenance | Off Duty Deputy | Criminal Court | Library Fund |
| | | | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 74,249 | \$ 423 | \$ 1,923 | \$ 133,186 |
| Investments | 1,346,545 | 6,991 | 36,594 | 2,390,396 |
| Receivables | 37,571 | 387 | 8,850 | 445,081 |
| Due from other funds | 349 | - | - | 350 |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 1,458,714 | \$ 7,801 | \$ 47,367 | \$ 2,969,013 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 13,515 | \$ - | \$ 33,676 | \$ 14,325 |
| Salaries payable | 19,405 | - | 3,149 | 20,245 |
| Due to other funds | - | - | 2,771 | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 32,920 | - | 39,596 | 34,570 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | - | 4,685 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | 4,685 |
| Fund balances: | | | | |
| Restricted | 1,425,794 | - | - | 2,929,758 |
| Assigned | - | 7,801 | 7,771 | - |
| TOTAL FUND BALANCE | 1,425,794 | 7,801 | 7,771 | 2,929,758 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 1,458,714 | \$ 7,801 | \$ 47,367 | \$ 2,969,013 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------|---------------------|------------------|-----------------|
| | Road | Con. Road | Community | Energy |
| | Lighting Dist #1 | Lighting Dist #1 | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 44,182 | \$ 14,981 | \$ 787 | \$ 176 |
| Investments | 801,221 | 271,041 | - | - |
| Receivables | 112,317 | 70,693 | - | 4,551 |
| Due from other funds | - | - | 36,082 | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 957,720 | \$ 356,715 | \$ 36,869 | \$ 4,727 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 6,920 | \$ 4,662 | \$ 1,815 | \$ 176 |
| Salaries payable | - | - | 9,635 | 340 |
| Due to other funds | - | - | - | 4,211 |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 6,920 | 4,662 | 11,450 | 4,727 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 4,831 | 1,338 | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 4,831 | 1,338 | - | - |
| Fund balances: | | | | |
| Restricted | 945,969 | 350,715 | - | - |
| Assigned | - | - | 25,419 | - |
| TOTAL FUND BALANCE | 945,969 | 350,715 | 25,419 | - |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 957,720 | \$ 356,715 | \$ 36,869 | \$ 4,727 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|----------------------------------|-------------------------------------|----------------------------------|--------------|
| | Emergency Food and Shelter | Community Service Block Grant | Housing Preservation Grant | CAA Board |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ 14 |
| Investments | - | - | - | - |
| Receivables | 21,232 | 3,405 | 6,440 | - |
| Due from other funds | - | - | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 21,232 | \$ 3,405 | \$ 6,440 | \$ 14 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ 6,440 | \$ - |
| Salaries payable | - | 120 | - | - |
| Due to other funds | 21,232 | 3,285 | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 21,232 | 3,405 | 6,440 | - |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - |
| Fund balances: | | | | |
| Restricted | - | - | - | - |
| Assigned | - | - | - | 14 |
| TOTAL FUND BALANCE | - | - | - | 14 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 21,232 | \$ 3,405 | \$ 6,440 | \$ 14 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|----------------------------------|-------------------------------|-------------------------------------|-----------------------------|
| | ACT 45 & 119 Appropriation | Recreation Trails Grant | Low Income Water Asst Program | O.E.P. Federal Grants |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 276,662 | \$ - | \$ - | \$ 1,980,422 |
| Investments | - | - | - | - |
| Receivables | - | 43,457 | 911 | 1,856 |
| Due from other funds | - | - | - | 1,900 |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | 571,238 |
| TOTAL ASSETS | \$ 276,662 | \$ 43,457 | \$ 911 | \$ 2,555,416 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 33,984 |
| Salaries payable | - | - | 54 | - |
| Due to other funds | - | 43,457 | 857 | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | 276,662 | - | - | 65,731 |
| TOTAL LIABILITIES | 276,662 | 43,457 | 911 | 99,715 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - |
| Fund balances: | | | | |
| Restricted | - | - | - | 2,455,701 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | - | - | - | 2,455,701 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 276,662 | \$ 43,457 | \$ 911 | \$ 2,555,416 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|----------------------------------------|---------------------------------|----------------------------|--------------------------------|
| | Office of Emergency Preparedness | Road Improvement Tax Fund | Communications District | Con. Fire District PP/BR |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 3,132 | \$ 96,636 | \$ 25,633 | \$ 220 |
| Investments | 62,192 | 1,752,972 | 458,551 | 270 |
| Receivables | 34,364 | 222,618 | 33,228 | 197,243 |
| Due from other funds | - | - | - | - |
| Other assets | - | - | - | 739 |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 99,688 | \$ 2,072,226 | \$ 517,412 | \$ 198,472 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,683 | \$ - | \$ 30 | \$ 9 |
| Salaries payable | 4,066 | 279 | 4,774 | - |
| Due to other funds | 35,219 | - | - | 1,220 |
| Other liabilities | 103 | 3,000 | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 41,071 | 3,279 | 4,804 | 1,229 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | - | 3,045 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | 3,045 |
| Fund balances: | | | | |
| Restricted | - | 2,068,947 | - | 194,198 |
| Assigned | 58,617 | - | 512,608 | - |
| TOTAL FUND BALANCE | 58,617 | 2,068,947 | 512,608 | 194,198 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 99,688 | \$ 2,072,226 | \$ 517,412 | \$ 198,472 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|------------------------------------------------|------------------------------|--------------------------|--------------------------|--------------------------|
| | Con. Fire | Con. Fire | Con. Fire | Con. Fire |
| | District | District | District | District |
| | <u>Paincourtville</u> | <u>Napoleonville</u> | <u>Bayou L'Ourse</u> | <u>Labadieville</u> |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 231 | \$ 29 | \$ 85 | \$ 12,175 |
| Investments | 352 | 43 | 105 | 221,206 |
| Receivables | 197,245 | 175,356 | 109,709 | 143,227 |
| Due from other funds | - | - | - | - |
| Other assets | 769 | 8,794 | 816 | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | <u>\$ 198,597</u> | <u>\$ 184,222</u> | <u>\$ 110,715</u> | <u>\$ 376,608</u> |
| <u>LIABILITIES, DEFERRED INFLOWS,</u> | | | | |
| <u>AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 352 | \$ 13 | \$ 4 | \$ 232,381 |
| Salaries payable | - | - | - | - |
| Due to other funds | 1,000 | 8,853 | 1,002 | 1,000 |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | <u>1,352</u> | <u>8,866</u> | <u>1,006</u> | <u>233,381</u> |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 3,045 | 2,577 | 1,171 | 1,874 |
| TOTAL DEFERRED INFLOWS | <u>3,045</u> | <u>2,577</u> | <u>1,171</u> | <u>1,874</u> |
| OF RESOURCES | | | | |
| Fund balances: | | | | |
| Restricted | 194,200 | 172,779 | 108,538 | 141,353 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | <u>194,200</u> | <u>172,779</u> | <u>108,538</u> | <u>141,353</u> |
| TOTAL LIABILITIES, DEFERRED | | | | |
| INFLOWS, AND FUND BALANCES | <u>\$ 198,597</u> | <u>\$ 184,222</u> | <u>\$ 110,715</u> | <u>\$ 376,608</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------|------------------------------------|----------------------------------------|------------------|
| | Council on Aging | Public Buildings/ Facilities | Louisiana Co-operative Extension | Library Board |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 408 | \$ 61,648 | \$ 45,999 | \$ 42,197 |
| Investments | 515 | 1,100,926 | 843,724 | - |
| Receivables | 764,552 | 167,955 | 167,062 | 380 |
| Due from other funds | - | - | 14,575 | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 765,475 | \$ 1,330,529 | \$ 1,071,360 | \$ 42,577 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 25,076 | \$ 7,198 | \$ 1,260 | \$ - |
| Salaries payable | 113 | 1,812 | 296 | - |
| Due to other funds | 513 | 19 | - | 350 |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | 30,510 | 14,838 | - |
| TOTAL LIABILITIES | 25,702 | 39,539 | 16,394 | 350 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 10,540 | 2,342 | 2,342 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 10,540 | 2,342 | 2,342 | - |
| Fund balances: | | | | |
| Restricted | 729,233 | - | 1,052,624 | - |
| Assigned | - | 1,288,648 | - | 42,227 |
| TOTAL FUND BALANCE | 729,233 | 1,288,648 | 1,052,624 | 42,227 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 765,475 | \$ 1,330,529 | \$ 1,071,360 | \$ 42,577 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|
| | Drainage Tax | Lower Belle River Drainage District #12 | Labadieville Drainage District #3 | Marais Drainage District |
| | | | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 81,784 | \$ 479 | \$ 1,254 | \$ 578 |
| Investments | 1,486,856 | 8,751 | 22,517 | 10,513 |
| Receivables | 118,974 | 1,145 | 1,272 | 33 |
| Due from other funds | 19 | - | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 1,687,633 | \$ 10,375 | \$ 25,043 | \$ 11,124 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 22,793 | \$ 74 | \$ - | \$ - |
| Salaries payable | 7,365 | - | - | - |
| Due to other funds | 8,275 | - | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 38,433 | 74 | - | - |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | 106 | 10 | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | 106 | 10 | - |
| Fund balances: | | | | |
| Restricted | 1,649,200 | 10,195 | 25,033 | 11,124 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | 1,649,200 | 10,195 | 25,033 | 11,124 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 1,687,633 | \$ 10,375 | \$ 25,043 | \$ 11,124 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------|-------------------------|-------------------------|-------------------------------|
| | Hardtimes | Landry Sub. | Oakridge Sub. | Northwest |
| | Drainage District | Drainage District #7 | Drainage District #8 | LA 70 Drainage District #9 |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 1,280 | \$ 1,331 | \$ 977 | \$ 312 |
| Investments | 23,114 | 22,477 | 17,741 | 4,063 |
| Receivables | 74 | 12,795 | 3,337 | 3,677 |
| Due from other funds | - | - | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 24,468 | \$ 36,603 | \$ 22,055 | \$ 8,052 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 369 | \$ 466 | \$ 343 |
| Salaries payable | - | 403 | - | - |
| Due to other funds | - | - | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | - | 772 | 466 | 343 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | 595 | 178 | 42 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | 595 | 178 | 42 |
| Fund balances: | | | | |
| Restricted | 24,468 | 35,236 | 21,411 | 7,667 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | 24,468 | 35,236 | 21,411 | 7,667 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 24,468 | \$ 36,603 | \$ 22,055 | \$ 8,052 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|-----------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------------|
| | Knotts Sub. Drainage District #11 | LA 70 to Lee Drainage District #14 | Assumption Drainage District #2 | Plattenville Drainage District #5 |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 1,741 | \$ 1,467 | \$ 12,160 | \$ 1,122 |
| Investments | 31,619 | 26,351 | 222,150 | 20,430 |
| Receivables | 1,750 | 5,214 | 4,162 | 416 |
| Due from other funds | - | - | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 35,110 | \$ 33,032 | \$ 238,472 | \$ 21,968 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 177 | \$ 730 | \$ - | \$ - |
| Salaries payable | - | - | - | - |
| Due to other funds | - | - | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 177 | 730 | - | - |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 42 | 51 | 12 | 10 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 42 | 51 | 12 | 10 |
| Fund balances: | | | | |
| Restricted | 34,891 | 32,251 | 238,460 | 21,958 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | 34,891 | 32,251 | 238,460 | 21,958 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 35,110 | \$ 33,032 | \$ 238,472 | \$ 21,968 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------------------|----------------------------------------|-------------------------------------|---------------------------------------|
| | Bayou L'Ourse Drainage District #1 | Bayou PP North Drainage District | Lower Texas Drainage District | Pierre Part Settlement District |
| | | | | |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 42,749 | \$ 111 | \$ 80 | \$ 92 |
| Investments | - | 1,604 | 1,624 | 1,678 |
| Receivables | 46,420 | 303 | 2,591 | 706 |
| Due from other funds | - | - | - | 1,500 |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 89,169 | \$ 2,018 | \$ 4,295 | \$ 3,976 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 2,475 | \$ 35 | \$ - | \$ 58 |
| Salaries payable | - | - | - | - |
| Due to other funds | - | - | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 2,475 | 35 | - | 58 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 6,133 | 21 | 85 | 64 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 6,133 | 21 | 85 | 64 |
| Fund balances: | | | | |
| Restricted | 80,561 | 1,962 | 4,210 | 3,854 |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | 80,561 | 1,962 | 4,210 | 3,854 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 89,169 | \$ 2,018 | \$ 4,295 | \$ 3,976 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|--------------------------------------------------------------------|------------------------------------------|-----------------------------------------|----------------------------------|--------------------------------------------|
| | PP/BR Recreation #2 Veteran's Park | Bertrandville Recreation District | Ward 1 Recreation District | Bayou L'Ourse Recreation District #1 |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ 10,497 | \$ 122 | \$ 1,425 | \$ 389,225 |
| Investments | 189,916 | 2,219 | 28,899 | - |
| Receivables | 161,452 | 7 | 241 | 121,609 |
| Due from other funds | - | - | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ 361,865 | \$ 2,348 | \$ 30,565 | \$ 510,834 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,307 | \$ - | \$ - | \$ 6,975 |
| Salaries payable | 2,312 | - | 2,308 | 811 |
| Due to other funds | 1,000 | - | - | 7 |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | 4,619 | - | 2,308 | 7,793 |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | 1,933 | - | - | 978 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 1,933 | - | - | 978 |
| Fund balances: | | | | |
| Restricted | - | - | - | 502,063 |
| Assigned | 355,313 | 2,348 | 28,257 | - |
| TOTAL FUND BALANCE | 355,313 | 2,348 | 28,257 | 502,063 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 361,865 | \$ 2,348 | \$ 30,565 | \$ 510,834 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Special Revenue Funds | | Debt | Capital Project |
|--------------------------------------------------------------------|----------------------------------------|-------------------|--------------------------------------------------------------|------------------------------------------------------|
| | Louisiana Gov Assistance Program | Capital Outlay | Service Fund PP/BR Rec. #2 Bond Sinking Fund | Fund LCDBG Disaster Recovery Program |
| <u>ASSETS</u> | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ 3 | \$ - |
| Investments | - | - | - | - |
| Receivables | - | 45,500 | - | - |
| Due from other funds | - | 4,875 | - | - |
| Other assets | - | - | - | - |
| Restricted assets - cash | - | - | - | - |
| Restricted assets - investments | - | - | - | - |
| TOTAL ASSETS | \$ - | \$ 50,375 | \$ 3 | \$ - |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 45,500 | \$ - | \$ - |
| Salaries payable | - | - | - | - |
| Due to other funds | - | 4,875 | - | - |
| Other liabilities | - | - | - | - |
| Unearned revenue | - | - | - | - |
| TOTAL LIABILITIES | - | 50,375 | - | - |
| Deferred inflows of resources: | | | | |
| Resources recovered prior to time requirements | - | - | - | - |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | - | - |
| Fund balances: | | | | |
| Restricted | - | - | 3 | - |
| Assigned | - | - | - | - |
| TOTAL FUND BALANCE | - | - | 3 | - |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ - | \$ 50,375 | \$ 3 | \$ - |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2022

| | Capital Project Funds | | |
|--------------------------------------------------------------------|------------------------------------------|---------------------------------------|----------------------|
| | Transportation Enhancement Program | PP/BR Rec. #2 Construction Fund | Total |
| | | | |
| <u>ASSETS</u> | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ 3,364,187 |
| Investments | - | - | 11,416,166 |
| Receivables | 576 | 318 | 3,502,262 |
| Due from other funds | - | 43,457 | 103,107 |
| Other assets | - | - | 11,118 |
| Restricted assets - cash | - | 870,336 | 870,336 |
| Restricted assets - investments | - | - | 571,238 |
| TOTAL ASSETS | \$ 576 | \$ 914,111 | \$ 19,838,414 |
| <u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u> | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ - | \$ 464,821 |
| Salaries payable | - | - | 77,487 |
| Due to other funds | 576 | - | 139,722 |
| Other liabilities | - | - | 3,103 |
| Unearned revenue | - | - | 387,741 |
| TOTAL LIABILITIES | 576 | - | 1,072,874 |
| Deferred inflows of resources: | | | |
| Resources recovered prior to time requirements | - | - | 48,050 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | - | - | 48,050 |
| Fund balances: | | | |
| Restricted | - | 914,111 | 16,388,467 |
| Assigned | - | - | 2,329,023 |
| TOTAL FUND BALANCE | - | 914,111 | 18,717,490 |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES | \$ 576 | \$ 914,111 | \$ 19,838,414 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|-----------------------------------|--------------------|-------------------|---------------------|
| | Road and Bridge Maintenance | Off Duty Deputy | Criminal Court | Library Fund |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ - | \$ 412,070 |
| Sales tax | - | - | - | 656,140 |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 86,772 | - | - | 3,282 |
| State funds: | | | | |
| Parish transportation funds | 244,281 | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | 23,840 | 38,709 | 12,469 |
| Fines and forfeitures | - | - | 152,128 | - |
| Use of money and property | - | - | - | - |
| Other revenue | 14,592 | - | - | 2,728 |
| TOTAL REVENUES | 345,645 | 23,840 | 190,837 | 1,086,689 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | 13,859 | 281,069 | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 1,100,751 | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | 1,138,669 |
| Economic development | - | - | - | - |
| Capital outlay | 164,432 | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 1,265,183 | 13,859 | 281,069 | 1,138,669 |
| Excess of revenues over (under) expenditures | (919,538) | 9,981 | (90,232) | (51,980) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 994,400 | - | 87,217 | 350 |
| Transfers out | - | (7,217) | (7,771) | - |
| Total other financing sources (uses) | 994,400 | (7,217) | 79,446 | 350 |
| NET CHANGE IN FUND BALANCE | 74,862 | 2,764 | (10,786) | (51,630) |
| BEGINNING FUND BALANCE | 1,350,932 | 5,037 | 18,557 | 2,981,388 |
| ENDING FUND BALANCE | \$ 1,425,794 | \$ 7,801 | \$ 7,771 | \$ 2,929,758 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|------------------------------|----------------------------------|--------------------------|----------------------|
| | Road Lighting Dist #1 | Con. Road Lighting Dist #1 | Community Development | Energy Assistance |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 147,846 | \$ 89,500 | \$ - | \$ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | 6,592 | 461,475 |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | 13 | - |
| Other revenue | - | - | - | - |
| TOTAL REVENUES | 147,846 | 89,500 | 6,605 | 461,475 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 142,076 | 76,476 | - | - |
| Health and welfare | - | - | 172,126 | 461,475 |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 142,076 | 76,476 | 172,126 | 461,475 |
| Excess of revenues over (under) expenditures | 5,770 | 13,024 | (165,521) | - |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | 175,595 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | 175,595 | - |
| NET CHANGE IN FUND BALANCE | 5,770 | 13,024 | 10,074 | - |
| BEGINNING FUND BALANCE | 940,199 | 337,691 | 15,345 | - |
| ENDING FUND BALANCE | \$ 945,969 | \$ 350,715 | \$ 25,419 | \$ - |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|----------------------------------|-------------------------------------|----------------------------------|--------------|
| | Emergency Food and Shelter | Community Service Block Grant | Housing Preservation Grant | CAA Board |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ - | \$ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 42,463 | 144,607 | 99,391 | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | - | - | - | - |
| TOTAL REVENUES | 42,463 | 144,607 | 99,391 | - |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | 42,463 | 144,607 | 99,391 | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 42,463 | 144,607 | 99,391 | - |
| Excess of revenues over (under) expenditures | - | - | - | - |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| BEGINNING FUND BALANCE | - | - | - | 14 |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ 14 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|----------------------------------|-------------------------------|-------------------------------------|----------------------------|
| | ACT 45 & 119 Appropriation | Recreation Trails Grant | Low Income Water Asst Program | O.E.P Federal Grants |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ - | \$ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | 43,457 | 58,880 | 734,401 |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | 402,218 | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | 9,018 |
| Other revenue | - | 30,231 | - | - |
| TOTAL REVENUES | 402,218 | 73,688 | 58,880 | 743,419 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | 283,756 |
| Public works | 91,000 | - | - | - |
| Health and welfare | - | - | 58,880 | - |
| Culture and recreation | - | 305 | - | - |
| Economic development | - | - | - | - |
| Capital outlay | 311,218 | 84,722 | - | 479,777 |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | 460,506 |
| TOTAL EXPENDITURES | 402,218 | 85,027 | 58,880 | 1,224,039 |
| Excess of revenues over (under) expenditures | - | (11,339) | - | (480,620) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | 11,339 | - | 289,294 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | 11,339 | - | 289,294 |
| NET CHANGE IN FUND BALANCE | - | - | - | (191,326) |
| BEGINNING FUND BALANCE | - | - | - | 2,647,027 |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ 2,455,701 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|----------------------------------------|---------------------------------|----------------------------|--------------------------------|
| | Office of Emergency Preparedness | Road Improvement Tax Fund | Communications District | Con. Fire District PP/BR |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ - | \$ 251,351 |
| Sales tax | - | 1,312,281 | - | - |
| Licenses and permits | 119,488 | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 41,324 | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | 8,250 | - | 232,372 | - |
| Fines and forfeitures | 741 | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | 881 | 2,255 | - | 31,178 |
| TOTAL REVENUES | 170,684 | 1,314,536 | 232,372 | 282,529 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | 339,228 | - | 335,037 | 257,225 |
| Public works | - | 231,933 | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | 4,985 | 1,485,153 | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 344,213 | 1,717,086 | 335,037 | 257,225 |
| Excess of revenues over (under) expenditures | (173,529) | (402,550) | (102,665) | 25,304 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 225,000 | - | - | - |
| Transfers out | - | (75,000) | - | (1,000) |
| Total other financing sources (uses) | 225,000 | (75,000) | - | (1,000) |
| NET CHANGE IN FUND BALANCE | 51,471 | (477,550) | (102,665) | 24,304 |
| BEGINNING FUND BALANCE | 7,146 | 2,546,497 | 615,273 | 169,894 |
| ENDING FUND BALANCE | \$ 58,617 | \$ 2,068,947 | \$ 512,608 | \$ 194,198 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|-----------------------------------------|----------------------------------------|----------------------------------------|---------------------------------------|
| | Con. Fire District Paincourtville | Con. Fire District Napoleonville | Con. Fire District Bayou L'Ourde | Con. Fire District Labadieville |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 251,352 | \$ 221,143 | \$ 130,520 | \$ 175,832 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | 31,178 | 31,178 | 31,178 | 31,178 |
| TOTAL REVENUES | 282,530 | 252,321 | 161,698 | 207,010 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | 257,228 | 230,765 | 151,350 | 190,597 |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 257,228 | 230,765 | 151,350 | 190,597 |
| Excess of revenues over (under) expenditures | 25,302 | 21,556 | 10,348 | 16,413 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (1,000) | (1,000) | (1,000) | (1,000) |
| Total other financing sources (uses) | (1,000) | (1,000) | (1,000) | (1,000) |
| NET CHANGE IN FUND BALANCE | 24,302 | 20,556 | 9,348 | 15,413 |
| BEGINNING FUND BALANCE | 169,898 | 152,223 | 99,190 | 125,940 |
| ENDING FUND BALANCE | \$ 194,200 | \$ 172,779 | \$ 108,538 | \$ 141,353 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|------------------------------|------------------------------------|----------------------------------------|------------------|
| | Council on Aging | Public Buildings/ Facilities | Louisiana Co-operative Extension | Library Board |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 927,173 | \$ 206,033 | \$ 206,033 | \$ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 287,523 | 29 | 2,242 | 10,350 |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | 1,633 | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | 3,490 | - |
| Fines and forfeitures | - | - | - | 1,436 |
| Use of money and property | - | 96,095 | - | - |
| Other revenue | 9,019 | 3,500 | 206,843 | 1,087 |
| TOTAL REVENUES | 1,225,348 | 305,657 | 418,608 | 12,873 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | 475,524 | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | 1,073,840 | - | - | - |
| Culture and recreation | - | - | - | 11,807 |
| Economic development | - | - | 212,488 | - |
| Capital outlay | 71,014 | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 1,144,854 | 475,524 | 212,488 | 11,807 |
| Excess of revenues over (under) expenditures | 80,494 | (169,867) | 206,120 | 1,066 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | (2,129) | - | (350) |
| Total other financing sources (uses) | - | (2,129) | - | (350) |
| NET CHANGE IN FUND BALANCE | 80,494 | (171,996) | 206,120 | 716 |
| BEGINNING FUND BALANCE | 648,739 | 1,460,644 | 846,504 | 41,511 |
| ENDING FUND BALANCE | \$ 729,233 | \$ 1,288,648 | \$ 1,052,624 | \$ 42,227 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|------------------------------|-----------------------------------------------|-----------------------------------------|--------------------------------|
| | Drainage Tax | Lower Belle River Drainage District #12 | Labadieville Drainage District #3 | Marais Drainage District |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ 1,638 | \$ 2,051 | \$ 60 |
| Sales tax | 656,140 | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | 41,307 | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | 7,578 | - | - | - |
| TOTAL REVENUES | 705,025 | 1,638 | 2,051 | 60 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 744,394 | 1,916 | 2,334 | 925 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 744,394 | 1,916 | 2,334 | 925 |
| Excess of revenues over (under) expenditures | (39,369) | (278) | (283) | (865) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (36,375) | - | - | - |
| Total other financing sources (uses) | (36,375) | - | - | - |
| NET CHANGE IN FUND BALANCE | (75,744) | (278) | (283) | (865) |
| BEGINNING FUND BALANCE | 1,724,944 | 10,473 | 25,316 | 11,989 |
| ENDING FUND BALANCE | \$ 1,649,200 | \$ 10,195 | \$ 25,033 | \$ 11,124 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------------------|--------------------------------------------|
| | Hardtimes Drainage District | Landry Drainage District #7 | Oakridge Subd Drainage District #8 | Northwest LA 70 Drainage District #9 |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ 21,243 | \$ 5,502 | \$ 5,892 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | - | - | - | - |
| TOTAL REVENUES | - | 21,243 | 5,502 | 5,892 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 2,120 | 53,899 | 7,824 | 20,043 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | 11,709 |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 2,120 | 53,899 | 7,824 | 31,752 |
| Excess of revenues over (under) expenditures | (2,120) | (32,656) | (2,322) | (25,860) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | 10,000 | - | 10,000 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | 10,000 | - | 10,000 |
| NET CHANGE IN FUND BALANCE | (2,120) | (22,656) | (2,322) | (15,860) |
| BEGINNING FUND BALANCE | 26,588 | 57,892 | 23,733 | 23,527 |
| ENDING FUND BALANCE | \$ 24,468 | \$ 35,236 | \$ 21,411 | \$ 7,667 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|------------------------------------|------------------------------------------|---------------------------------------|-----------------------------------------|
| | Knotts Drainage District #11 | LA 70 to Lee Drainage District #14 | Assumption Drainage District #2 | Plattenville Drainage District #5 |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 2,664 | \$ 8,648 | \$ 8,774 | \$ 718 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | - | - |
| Other revenue | - | - | - | - |
| TOTAL REVENUES | 2,664 | 8,648 | 8,774 | 718 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 4,984 | 15,367 | 21,108 | 1,948 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 4,984 | 15,367 | 21,108 | 1,948 |
| Excess of revenues over (under) expenditures | (2,320) | (6,719) | (12,334) | (1,230) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| NET CHANGE IN FUND BALANCE | (2,320) | (6,719) | (12,334) | (1,230) |
| BEGINNING FUND BALANCE | 37,211 | 38,970 | 250,794 | 23,188 |
| ENDING FUND BALANCE | \$ 34,891 | \$ 32,251 | \$ 238,460 | \$ 21,958 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------|---------------------------------------|
| | Bayou L'Ourse Drainage District #1 | Bayou PP North Drainage District #1 | Lower Texas Drainage District | Pierre Part Settlement District |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 69,408 | \$ 650 | \$ 4,941 | \$ 1,125 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | 355 | - | 10 | - |
| Other revenue | - | - | - | - |
| TOTAL REVENUES | 69,763 | 650 | 4,951 | 1,125 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 54,899 | 746 | 741 | 973 |
| Health and welfare | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 54,899 | 746 | 741 | 973 |
| Excess of revenues over (under) expenditures | 14,864 | (96) | 4,210 | 152 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 10,000 | - | - | 1,500 |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 10,000 | - | - | 1,500 |
| NET CHANGE IN FUND BALANCE | 24,864 | (96) | 4,210 | 1,652 |
| BEGINNING FUND BALANCE | 55,697 | 2,058 | - | 2,202 |
| ENDING FUND BALANCE | \$ 80,561 | \$ 1,962 | \$ 4,210 | \$ 3,854 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | | |
|-------------------------------------------------|-----------------------------------|----------------------------------------|----------------------------------|--------------------------------------------|
| | PP/BR Rec #2 Veteran's Park | Betrandville Recreation District | Ward 1 Recreation District | Bayou L'Ourse Recreation District #1 |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ 203,339 | \$ - | \$ - | \$ 175,307 |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | - |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | - | - | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | 1,560 | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | 1,800 | - | 130 | 26,544 |
| Other revenue | 24,818 | - | - | - |
| TOTAL REVENUES | 229,957 | - | 1,690 | 201,851 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health and welfare | - | - | - | - |
| Culture and recreation | 206,208 | 202 | 3,433 | 121,176 |
| Economic development | - | - | - | - |
| Capital outlay | 23,820 | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest and bank charges | - | - | - | - |
| TOTAL EXPENDITURES | 230,028 | 202 | 3,433 | 121,176 |
| Excess of revenues over (under) expenditures | (71) | (202) | (1,743) | 80,675 |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | - | - | 30,000 | - |
| Transfers out | (99,773) | - | - | (7,500) |
| Total other financing sources (uses) | (99,773) | - | 30,000 | (7,500) |
| NET CHANGE IN FUND BALANCE | (99,844) | (202) | 28,257 | 73,175 |
| BEGINNING FUND BALANCE | 455,157 | 2,550 | - | 428,888 |
| ENDING FUND BALANCE | \$ 355,313 | \$ 2,348 | \$ 28,257 | \$ 502,063 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Special Revenue Funds | | Debt | Capital Project |
|-------------------------------------------------|----------------------------------------|-------------------|-------------------------------------------------------------|------------------------------------------------------|
| | Louisiana Gov Assistance Program | Capital Outlay | Service Fund PP/BR Rec #2 Bond Sinking Fund | Fund LCDBG Disaster Recovery Program |
| <u>REVENUES</u> | | | | |
| Taxes: | | | | |
| Ad valorem tax | \$ - | \$ - | \$ - | \$ - |
| Sales tax | - | - | - | - |
| Licenses and permits | - | - | - | - |
| Intergovernmental revenues: | | | | |
| Federal grants | - | - | - | 69,378 |
| State funds: | | | | |
| Parish transportation funds | - | - | - | - |
| Grants | 179,314 | 60,125 | - | - |
| Other | - | - | - | - |
| Fees, charges, and commissions | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Use of money and property | - | - | 3 | - |
| Other revenue | - | - | - | 163,711 |
| TOTAL REVENUES | 179,314 | 60,125 | 3 | 233,089 |
| <u>EXPENDITURES</u> | | | | |
| General government: | | | | |
| Judicial | - | - | - | - |
| Other general administration | 17,828 | - | - | - |
| Public safety | - | - | - | - |
| Public works | 112,445 | 65,000 | - | - |
| Health and welfare | - | - | - | 145,989 |
| Culture and recreation | - | - | - | - |
| Economic development | - | - | - | - |
| Capital outlay | 51,170 | - | - | 87,100 |
| Debt service | | | | |
| Principal | - | - | 70,000 | - |
| Interest and bank charges | - | - | 28,468 | - |
| TOTAL EXPENDITURES | 181,443 | 65,000 | 98,468 | 233,089 |
| Excess of revenues over (under) expenditures | (2,129) | (4,875) | (98,465) | - |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | |
| Transfers in | 2,129 | 4,875 | 98,468 | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | 2,129 | 4,875 | 98,468 | - |
| NET CHANGE IN FUND BALANCE | - | - | 3 | - |
| BEGINNING FUND BALANCE | - | - | - | - |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 3 | \$ - |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

| | Capital Project Funds | | Total |
|-------------------------------------------------|------------------------------------------|---------------------------------------|----------------------|
| | Transportation Enhancement Program | PP/BR Rec. #2 Construction Fund | |
| | Program | Fund | |
| <u>REVENUES</u> | | | |
| Taxes: | | | |
| Ad valorem tax | \$ - | \$ - | \$ 3,530,813 |
| Sales tax | - | - | 2,624,561 |
| Licenses and permits | - | - | 119,488 |
| Intergovernmental revenues: | | | |
| Federal grants | - | - | 2,133,473 |
| State funds: | | | |
| Parish transportation funds | - | - | 244,281 |
| Grants | - | - | 241,072 |
| Other | - | - | 402,218 |
| Fees, charges, and commissions | - | - | 320,690 |
| Fines and forfeitures | - | - | 154,305 |
| Use of money and property | - | 1,046 | 135,014 |
| Other revenue | - | - | 623,133 |
| TOTAL REVENUES | - | 1,046 | 10,529,048 |
| <u>EXPENDITURES</u> | | | |
| General government: | | | |
| Judicial | - | - | 294,928 |
| Other general administration | - | - | 493,352 |
| Public safety | - | - | 2,045,186 |
| Public works | - | - | 2,753,902 |
| Health and welfare | - | - | 2,198,771 |
| Culture and recreation | - | - | 1,481,800 |
| Economic development | - | - | 212,488 |
| Capital outlay | - | 60,044 | 2,835,144 |
| Debt service | | | |
| Principal | - | - | 70,000 |
| Interest and bank charges | - | - | 488,974 |
| TOTAL EXPENDITURES | - | 60,044 | 12,874,545 |
| Excess of revenues over (under) expenditures | - | (58,998) | (2,345,497) |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Transfers in | - | - | 1,950,167 |
| Transfers out | - | (11,034) | (252,149) |
| Total other financing sources (uses) | - | (11,034) | 1,698,018 |
| NET CHANGE IN FUND BALANCE | - | (70,032) | (647,479) |
| BEGINNING FUND BALANCE | - | 984,143 | 19,364,969 |
| ENDING FUND BALANCE | \$ - | \$ 914,111 | \$ 18,717,490 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR ENTERPRISE FUNDS DESCRIPTIONS
DECEMBER 31, 2022

ENTERPRISE FUNDS

OFFICE OF EMERGENCY PREPAREDNESS (OEP) SPECIAL INDUSTRY FUND - The Office of Emergency Preparedness Special Industry Fund accounts for the special industry fees collected that are used for the response and cleanup of hazardous material in the event of an emergency.

MOSQUITO ABATEMENT FUND – The Mosquito Abatement Fund accounts for the mosquito control program in Assumption Parish. Financing is provided by a monthly fee that is assessed to the citizens of the Parish.

CONSOLIDATED SEWER DISTRICT FUND – This fund is used to account for the operations of the Marais, Belle Rose Lane, Violet Street, Georgette Street, Grant Loop, Bertrandville, Peterville, and Lewisville Street sewer facilities. Financing is provided by a monthly fee that is assessed to citizens within the districts as well as transfers from the General Fund.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2022

| | Business-type Activities - Enterprise Funds | | | |
|----------------------------------------------|---------------------------------------------|-----------------------|--------------------------------|------------|
| | O.E.P Special Industry | Mosquito Abatement | Consolidated Sewer District | Total |
| <u>ASSETS</u> | | | | |
| Current assets | | | | |
| Cash and cash equivalents | \$ 3,127 | \$ 16,432 | \$ 1,317 | \$ 20,876 |
| Investments | 61,425 | 296,970 | 25,548 | 383,943 |
| Receivables | 181 | 2,503 | 70 | 2,754 |
| Due from other funds | 77 | - | 39 | 116 |
| Due from discrete component unit | - | 8,828 | 8,474 | 17,302 |
| Total unrestricted assets | 64,810 | 324,733 | 35,448 | 424,991 |
| Restricted assets | | | | |
| Net pension asset | 462 | 50,695 | 32,666 | 83,823 |
| Total restricted assets | 462 | 50,695 | 32,666 | 83,823 |
| Total current assets | 65,272 | 375,428 | 68,114 | 508,814 |
| Noncurrent assets | | | | |
| Capital assets (non-depreciable) | 30,023 | - | - | 30,023 |
| Capital assets (net of depreciation) | 308,268 | 127,227 | - | 435,495 |
| Total noncurrent assets | 338,291 | 127,227 | - | 465,518 |
| TOTAL ASSETS | 403,563 | 502,655 | 68,114 | 974,332 |
| <u>DEFERRED OUTFLOWS OF RESOURCES</u> | | | | |
| Pension related | 129 | 14,097 | 9,084 | 23,310 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | 129 | 14,097 | 9,084 | 23,310 |
| <u>LIABILITIES</u> | | | | |
| Current liabilities | | | | |
| Payable from current assets | | | | |
| Accounts payable | 1,595 | 3,914 | 7,518 | 13,027 |
| Salaries payable | - | 1,117 | 1,707 | 2,824 |
| Due to other funds | - | - | 471 | 471 |
| Total current liabilities | 1,595 | 5,031 | 9,696 | 16,322 |
| Long-term liabilities | | | | |
| Compensated absences payable: | | | | |
| Due within one year | - | 1,189 | - | 1,189 |
| Due in more than one year | - | 30 | - | 30 |
| Total long-term liabilities | - | 1,219 | - | 1,219 |
| TOTAL LIABILITIES | 1,595 | 6,250 | 9,696 | 17,541 |
| <u>DEFERRED INFLOWS OF RESOURCES</u> | | | | |
| Pension related | 442 | 48,442 | 31,215 | 80,099 |
| OPEB related | - | 8,103 | - | 8,103 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 442 | 56,545 | 31,215 | 88,202 |
| <u>NET POSITION</u> | | | | |
| Net investment in capital assets | 338,291 | 127,227 | - | 465,518 |
| Restricted for pension | 462 | 50,695 | 32,666 | 83,823 |
| Unrestricted | 62,902 | 276,035 | 3,621 | 342,558 |
| TOTAL NET POSITION | \$ 401,655 | \$ 453,957 | \$ 36,287 | \$ 891,899 |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
DECEMBER 31, 2022

| | <u>Business-type Activities - Enterprise Funds</u> | | | |
|-------------------------------------|----------------------------------------------------|-------------------------------|----------------------------------------|-------------------|
| | <u>O.E.P Special Industry</u> | <u>Mosquito Abatement</u> | <u>Consolidated Sewer District</u> | <u>Total</u> |
| <u>OPERATING REVENUES</u> | | | | |
| Fees, charges, and commissions | \$ 72,841 | \$ 117,292 | \$ 116,061 | \$ 306,194 |
| Total operating revenues | <u>72,841</u> | <u>117,292</u> | <u>116,061</u> | <u>306,194</u> |
| <u>OPERATING EXPENSES</u> | | | | |
| Salaries | 641 | 70,042 | 46,668 | 117,351 |
| Employee benefits | 53 | - | - | 53 |
| Commissions | 8,961 | - | - | 8,961 |
| Professional fees | - | 1,083 | 656 | 1,739 |
| Contractual services | 13,316 | 9,323 | 66,812 | 89,451 |
| Utilities | - | 3,078 | 54,737 | 57,815 |
| Insurance | 24,723 | 8,027 | 10,080 | 42,830 |
| Maintenance | 1,474 | 12,834 | 9,869 | 24,177 |
| Chemicals | - | 27,414 | - | 27,414 |
| Small Equipment | 2,440 | 130 | 15,754 | 18,324 |
| Other | 4,853 | 30,063 | 6,492 | 41,408 |
| Depreciation | 24,578 | 22,697 | - | 47,275 |
| Total operating expenses | <u>81,039</u> | <u>184,691</u> | <u>211,068</u> | <u>476,798</u> |
| Operating loss | <u>(8,198)</u> | <u>(67,399)</u> | <u>(95,007)</u> | <u>(170,604)</u> |
| <u>NONOPERATING REVENUES</u> | | | | |
| Federal grants | 45,039 | 104,767 | 705 | 150,511 |
| Miscellaneous | 8 | 890 | 574 | 1,472 |
| Total nonoperating revenues | <u>45,047</u> | <u>105,657</u> | <u>1,279</u> | <u>151,983</u> |
| Income (loss) before transfers | 36,849 | 38,258 | (93,728) | (18,621) |
| Transfers in | - | - | 125,000 | 125,000 |
| Change in net position | 36,849 | 38,258 | 31,272 | 106,379 |
| Total net position - January 1 | <u>364,806</u> | <u>415,699</u> | <u>5,015</u> | <u>785,520</u> |
| Total net position - December 31 | <u>\$ 401,655</u> | <u>\$ 453,957</u> | <u>\$ 36,287</u> | <u>\$ 891,899</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2022

| | <u>Business-type Activities - Enterprise Funds</u> | | | |
|----------------------------------------------------------------------------|----------------------------------------------------|-------------------------------|----------------------------------------|------------------|
| | <u>O.E.P Special Industry</u> | <u>Mosquito Abatement</u> | <u>Consolidated Sewer District</u> | <u>Total</u> |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Receipts from customers | \$ 72,841 | \$ 117,386 | \$ 115,546 | \$ 305,773 |
| Payments to suppliers | (52,099) | (92,913) | (173,301) | (318,313) |
| Payments to employees | (641) | (70,657) | (46,977) | (118,275) |
| Net cash provided by (used in) operating activities | <u>20,101</u> | <u>(46,184)</u> | <u>(104,732)</u> | <u>(130,815)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Grants received | 46,600 | 104,767 | 705 | 152,072 |
| Transfers in | - | - | 125,000 | 125,000 |
| Nonoperating revenue | 8 | 890 | 574 | 1,472 |
| Net cash provided by noncapital financing activities | <u>46,608</u> | <u>105,657</u> | <u>126,279</u> | <u>278,544</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Disposal of equipment | - | 36,102 | - | 36,102 |
| Purchases of equipment | (15,590) | - | - | (15,590) |
| Net cash provided by (used in) capital and related financing activities | <u>(15,590)</u> | <u>36,102</u> | <u>-</u> | <u>20,512</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Purchases of investments | (146,829) | (342,692) | (61,900) | (551,421) |
| Proceeds from sales and maturities of investments | 96,732 | 227,030 | 40,782 | 364,544 |
| Interest received on investments | (153) | (481) | (58) | (692) |
| Net cash used in investing activities | <u>(50,250)</u> | <u>(116,143)</u> | <u>(21,176)</u> | <u>(187,569)</u> |
| Net increase (decrease) in cash and cash equivalents | 869 | (20,568) | 371 | (19,328) |
| Cash and cash equivalents, January 1 | <u>2,258</u> | <u>37,000</u> | <u>946</u> | <u>40,204</u> |
| Cash and cash equivalents, December 31 | <u>\$ 3,127</u> | <u>\$ 16,432</u> | <u>\$ 1,317</u> | <u>\$ 20,876</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2022

| | <u>Business-type Activities - Enterprise Funds</u> | | | |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------|---------------------|---------------------|
| | <u>O.E.P</u> | | | |
| | <u>Special</u> | <u>Mosquito</u> | <u>Consolidated</u> | <u>Total</u> |
| <u>Industry</u> | <u>Abatement</u> | <u>Sewer District</u> | | |
| Reconciliation of operating loss to net cash provided by (used in) operating activities: | | | | |
| Operating loss | \$ (8,198) | \$ (67,399) | \$ (95,007) | \$ (170,604) |
| Adjustments to reconcile operating loss to net cash provided by (used in) operating activities | | | | |
| Depreciation | 24,578 | 22,697 | - | 47,275 |
| Unrealized loss | 2,366 | 29,685 | 861 | 32,912 |
| Gain on disposal of assets | - | (13,600) | - | (13,600) |
| Change in assets, liabilities, deferred outflows, and deferred inflows | | | | |
| (Increase) decrease in due from discrete component unit | - | 94 | (515) | (421) |
| Increase in receivables | - | (1,550) | - | (1,550) |
| Increase in accounts payable | 1,587 | 3,584 | 1,347 | 6,518 |
| Decrease in salaries payable | - | (665) | (309) | (974) |
| Increase in compensated absences payable | - | 50 | - | 50 |
| Increase in due from other funds | (77) | - | (39) | (116) |
| Increase in due to other funds | - | - | 471 | 471 |
| Increase in total net pension asset | (405) | (34,156) | (22,099) | (56,660) |
| Increase in deferred inflows - net pension liability | 319 | 13,003 | 8,573 | 21,895 |
| (Increase) decrease in deferred outflows - net pension liability | (69) | 3,229 | 1,985 | 5,145 |
| Increase in total OPEB liability | - | (62,641) | - | (62,641) |
| Decrease in deferred inflows - OPEB liability | - | (13,935) | - | (13,935) |
| Decrease in deferred outflows - OPEB liability | - | 75,420 | - | 75,420 |
| Total adjustments | <u>28,299</u> | <u>21,215</u> | <u>(9,725)</u> | <u>39,789</u> |
| Net cash provided by (used in) operating activities | <u>\$ 20,101</u> | <u>\$ (46,184)</u> | <u>\$ (104,732)</u> | <u>\$ (130,815)</u> |

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS

JULY 31, 2022, DECEMBER 31, 2022, AND JUNE 30, 2022

| | Assumption Parish Waterworks District No.1 (July 31, 2022) | Assumption Parish Assessor (December 31, 2022) | Assumption Parish Clerk of Court (June 30, 2022) | Total |
|--------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------|----------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 529,170 | \$ 396,301 | \$ 4,023,162 | \$ 4,948,633 |
| Investments | 6,647,708 | 1,625,812 | - | 8,273,520 |
| Receivables | 710,721 | 839,035 | 11,318 | 1,561,074 |
| Prepaid expenses and other assets | 98,992 | - | - | 98,992 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 132,540 | - | - | 132,540 |
| Investments | 15,664,298 | - | - | 15,664,298 |
| Net pension asset | 512,211 | - | - | 512,211 |
| Capital assets | | | | |
| Non-depreciable | 1,725,120 | - | - | 1,725,120 |
| Net depreciable | 16,906,445 | 67,043 | 52,897 | 17,026,385 |
| Total assets | <u>42,927,205</u> | <u>2,928,191</u> | <u>4,087,377</u> | <u>49,942,773</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | |
| Pension related | 76,422 | 736,908 | 340,449 | 1,153,779 |
| Other postemployment benefits related | 2,355,024 | 316,378 | 99,858 | 2,771,260 |
| Total deferred outflows of resources | <u>2,431,446</u> | <u>1,053,286</u> | <u>440,307</u> | <u>3,925,039</u> |
| LIABILITIES | | | | |
| Accounts payables and accrued expenses | 506,876 | 15,941 | 22,871 | 545,688 |
| Liabilities payable from restricted assets | 360,242 | - | - | 360,242 |
| Due to primary government | 9,263 | - | - | 9,263 |
| Lease liability - current | - | 2,188 | - | 2,188 |
| Long term liabilities | | | | |
| Bonds and compensated absences: | | | | |
| Due within one year | 670,000 | - | - | 670,000 |
| Due in more than one year | 15,000,000 | - | - | 15,000,000 |
| Lease liability - long term | - | 9,792 | - | 9,792 |
| Other postemployment benefits liability | 2,414,275 | 1,752,939 | 469,689 | 4,636,903 |
| Net pension liability | - | 653,746 | 724,195 | 1,377,941 |
| Total liabilities | <u>18,960,656</u> | <u>2,434,606</u> | <u>1,216,755</u> | <u>22,612,017</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Pension related | 389,053 | 71,108 | 406,698 | 866,859 |
| Other postemployment benefits related | 2,981,095 | 2,052,708 | 294,009 | 5,327,812 |
| Total deferred inflows of resources | <u>3,370,148</u> | <u>2,123,816</u> | <u>700,707</u> | <u>6,194,671</u> |
| NET POSITION (DEFICIT) | | | | |
| Net investment in capital assets | 17,769,126 | 55,063 | 52,897 | 17,877,086 |
| Restricted | | | | |
| Revenue bond debt service | 989,277 | - | - | 989,277 |
| Unrestricted | 4,269,444 | (632,008) | 2,557,325 | 6,194,761 |
| Total net position (deficit) | <u>\$ 23,027,847</u> | <u>\$ (576,945)</u> | <u>\$ 2,610,222</u> | <u>\$ 25,061,124</u> |

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS

FOR THE YEARS ENDED JULY 31, 2022, DECEMBER 31, 2022, AND JUNE 30, 2022

| | Assumption Parish Waterworks District No.1 (Year ended July 31, 2022) | Assumption Parish Assessor (Year ended December 31, 2022) | Assumption Parish Clerk of Court (Year ended June 30, 2022) | Total |
|------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------|
| EXPENSES | \$ 5,250,507 | \$ 1,192,283 | \$ 1,209,732 | \$ 7,652,522 |
| PROGRAM REVENUES | | | | |
| Charges for services | 5,690,726 | - | 1,326,988 | 7,017,714 |
| Operating grants and contributions | - | 148,073 | - | 148,073 |
| Total program revenues | <u>5,690,726</u> | <u>148,073</u> | <u>1,326,988</u> | <u>7,165,787</u> |
| Net revenue (expense) | <u>440,219</u> | <u>(1,044,210)</u> | <u>117,256</u> | <u>(486,735)</u> |
| GENERAL REVENUES | | | | |
| Local sources | | | | |
| Taxes: | | | | |
| Ad valorem | - | 974,914 | - | 974,914 |
| Use of money and property | 77,597 | 31,343 | 13,645 | 122,585 |
| Other revenue | 29,708 | 603 | - | 30,311 |
| State sources | | | | |
| Unrestricted revenue | - | 34,380 | - | 34,380 |
| Total general revenues | <u>107,305</u> | <u>1,041,240</u> | <u>13,645</u> | <u>1,162,190</u> |
| CHANGE IN NET POSITION | <u>547,524</u> | <u>(2,970)</u> | <u>130,901</u> | <u>675,455</u> |
| NET POSITION (DEFICIT) | | | | |
| Beginning of year | 22,480,323 | (573,975) | 2,479,321 | 24,385,669 |
| End of year | <u>\$ 23,027,847</u> | <u>\$ (576,945)</u> | <u>\$ 2,610,222</u> | <u>\$ 25,061,124</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
DECEMBER 31, 2022

| <u>Police Juror</u> | <u>Amount</u> |
|----------------------|-------------------|
| Patrick Johnson | \$ 24,000 |
| Jeff Naquin | 19,200 |
| Ron Alcorn | 19,200 |
| Irving Comeaux | 19,200 |
| Michael Dias | 19,200 |
| Chris Carter | 19,200 |
| Leroy Blanchard, III | 19,200 |
| Jamie Ponville | 19,200 |
| Myron Matherne | <u>19,200</u> |
| Total | <u>\$ 177,600</u> |

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2022

Patrick Johnson, President

| <u>Purpose</u> | <u>Amount</u> |
|-----------------------|----------------------|
| Salary | \$ 24,000 |
| Benefits - Retirement | 2,760 |
| Conference | 275 |
| Conference Travel | 1,656 |
| Total | <u>\$ 28,691</u> |

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

JUSTICE SYSTEM FUNDING SCHEDULE-RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED DECEMBER 31, 2022

| | <u>First Six Month Period Ended 6/30/22</u> | <u>Second Six Month Period Ended 12/31/22</u> |
|----------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------|
| <u>Receipts from:</u> | | |
| <i>Assumption Parish Sheriff's Office,</i> | | |
| <i>Criminal Court Costs/Fees - Fines and Forfeitures</i> | \$ 88,471 | \$ 67,947 |
| <i>Assumption Parish Sheriff's Office,</i> | | |
| <i>Criminal Court Costs/Fees - Surety Bond Fee</i> | 26,338 | 14,497 |
| Total | <u>\$ 114,809</u> | <u>\$ 82,444</u> |

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

**INDEPENDENT AUDITORS' 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***

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Assumption Parish Police Jury (Police Jury), as of and for the year ended December 31, 2022, 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 June 29, 2023. Our report includes a reference to other auditors who audited the financial statements of the Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, as described in our report on the Police Jury's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or on compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Police Jury's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 'Postlethwaite & Netterville' in a cursive script.

Donaldsonville, LA
June 29, 2023

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

Assumption Parish Police Jury
Napoleonville, Louisiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the Assumption Parish Police Jury's (Police Jury) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2022. The Police Jury's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Gulf of Mexico Energy Security Act

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on Gulf of Mexico Energy Security Act

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding Gulf of Mexico Energy Security Act as described in finding number 2022-001 for Procurement of Professional Services.

Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed another instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 to be material weaknesses.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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.



Donaldsonville, LA
June 29, 2023

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/Passthrough Grantor/Program Title | Federal Assistance Listing Number | Federal Award Number | Pass-through Grantor's/Project Number | Total Current Year Expenditures | Total Amount Provided to Subrecipients |
|-----------------------------------------------------------------------------|--------------------------------------------|----------------------------|---------------------------------------------|---------------------------------------|----------------------------------------------|
| HOUSING VOUCHER CLUSTER | | | | | |
| UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | | | |
| Direct Program - Section 8 Housing Choice Voucher | | | | | |
| Calendar Year 2022 | 14.871 | - | LA215 | \$ 492,187 | \$ - |
| Calendar Year 2022 Administrative Fees | 14.871 | - | LA215 | 63,861 | - |
| TOTAL HOUSING VOUCHER CLUSTER | | | | <u>556,048</u> | <u>-</u> |
| HIGHWAY PLANNING AND CONSTRUCTION CLUSTER | | | | | |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | | | |
| Passed through Louisiana Department of Culture, Recreation, and Tourism | | | | | |
| Recreation Trails Program | 20.219 | - | H.014333 | 43,457 | 43,457 |
| TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER | | | | <u>43,457</u> | <u>43,457</u> |
| OTHER PROGRAMS | | | | | |
| UNITED STATES DEPARTMENT OF THE INTERIOR | | | | | |
| Direct Program - Gulf of Mexico Energy Security Act | | | | | |
| Total United States Department of the Interior | 15.435 | Public law 109-432 | - | 1,224,039 | - |
| | | | | <u>1,224,039</u> | <u>-</u> |
| UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | |
| Passed through Louisiana Housing Corporation | | | | | |
| Low Income Home Energy Assistance Program | | | | | |
| FY 2021 | 93.568 | - | 2101LALIEA | 27,779 | - |
| COVID-19 FY 2021 ARP Act Supplemental | 93.568 | - | 2101LALIEA | 189,782 | - |
| FY 2022 | 93.568 | - | 2201LALIEA | 226,952 | - |
| FY 2023 | 93.568 | - | 2301LALIEA | 13,562 | - |
| COVID-19 FY 2023 CAA Supplemental | 93.568 | - | 2301LALIEE | 3,400 | - |
| | | | | <u>461,475</u> | <u>-</u> |
| Low Income Household Water Assistance Program | | | | | |
| COVID-19 FY 2021 LIHWAP - CAA | 93.499 | - | 2101LALWC5 | 53,571 | - |
| COVID-19 FY 2021 LIHWAP - ARP | 93.499 | - | 2101LALWC6 | 5,309 | - |
| | | | | <u>58,880</u> | <u>-</u> |
| Passed through Louisiana Department of Workforce Development | | | | | |
| Community Services Block Grant | | | | | |
| COVID-19 - FY20 CARES Act Funding | 93.569 | - | 2001LACSC3 | 69,064 | - |
| Program Year 10/01/21 - 09/30/23 | 93.569 | - | 2101LASCOSR | 75,543 | - |
| | | | | <u>144,607</u> | <u>-</u> |
| Total United States Department of Health & Human Services | | | | <u>664,962</u> | <u>-</u> |
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | | | |
| Direct Program - Emergency Food & Shelter National Program | | | | | |
| COVID-19 - Direct Program - Emergency Food & Shelter National Program | 97.024 | 37-3580-00 | - | 10,380 | - |
| National Program | 97.024 | ARPAR-358000 | - | 32,083 | - |
| | | | | <u>42,463</u> | <u>-</u> |
| Passed through La Governor's Ofc of Homeland Security & Emerg. Preparedness | | | | | |
| FEMA - Tropical Storm Cristobal | 97.036 | FEMA-EM-3527-LA | - | 728 | - |
| FEMA - Hurricane Delta | 97.036 | FEMA-DR-4570-LA | - | 590 | - |
| FEMA - LA Severe Storms | 97.036 | FEMA-DR-4606-LA | - | 49,241 | - |
| FEMA - Hurricane Ida | 97.036 | FEMA-DR-4611-LA | - | 557,477 | - |
| | | | | <u>608,036</u> | <u>-</u> |
| State Homeland Security Grant Program | | | | | |
| FY 2021 | 97.067 | - | EMW-2021-SS-00019-SO1 | 17,742 | - |
| Total United States Department of Homeland Security | | | | <u>668,241</u> | <u>-</u> |
| UNITED STATES DEPARTMENT OF TRANSPORTATION & DEVELOPMENT | | | | | |
| Passed through Louisiana Department of Transportation & Development | | | | | |
| Public Transportation Operating Assistance Program | | | | | |
| Program Year 7/1/21 - 6/30/22 | 20.509 | - | LA-2020-007 | 93,796 | 93,796 |
| COVID-19 CARES ACT | 20.509 | - | LA-2020-007 | 112,813 | 112,813 |
| Program Year 7/1/22 - 6/30/23 | 20.509 | - | LA-2017-013 | 20,235 | 20,235 |
| Total United States Department of Transportation & Development | | | | <u>226,844</u> | <u>226,844</u> |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | |
| Passed through Louisiana Division of Administration | | | | | |
| Community Development Block Grant Disaster Recovery | | | | | |
| Marais Oxidation Pond | 14.228 | Public Law 110-329 | 04PARA2309 | 232 | - |
| Parish Sewer Improvements & Generators | 14.228 | Public Law 110-329 | 04PARA2302 | 69,146 | - |
| Total United States Department of Housing and Urban Development | | | | <u>69,378</u> | <u>-</u> |

(continued)

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

| Federal Grantor/Passthrough Grantor/Program Title | Federal Assistance Listing Number | Federal Award Number | Pass-through Grantor's/Project Number | Total Current Year Expenditures | Total Amount Provided to Subrecipients |
|------------------------------------------------------|--------------------------------------------|----------------------------|---------------------------------------------|---------------------------------------|----------------------------------------------|
| INSTITUTE OF MUSEUM AND LIBRARY SERVICES | | | | | |
| LA Department of Culture, Recreation, and Tourism | | | | | |
| Office of State Library | | | | | |
| COVID-19 - 2021 American Rescue Plan Act/IMLS | 45.310 | LS-250214-OLS-21 | - | 3,282 | - |
| Total Institute of Museum and Library Services | | | | <u>3,282</u> | <u>-</u> |
| UNITED STATES DEPARTMENT OF AGRICULTURE | | | | | |
| Direct Program - Housing Preservation Grant Program | | | | | |
| Total Department of Agriculture | 10.433 | 03 | - | 99,391 | - |
| | | | | <u>99,391</u> | <u>-</u> |
| NATIONAL ENDOWMENT FOR THE HUMANITIES | | | | | |
| Louisiana Endowment for the Humanities | | | | | |
| 2021 Disaster Mitigation Grants | 45.129 | 22-680-10 | - | 10,000 | - |
| Total National Endowment for the Humanities | | | | <u>10,000</u> | <u>-</u> |
| FEDERAL COMMUNICATIONS COMMISSION | | | | | |
| Universal Service Administrative Co. | | | | | |
| Total Federal Communications Commission | 32.009 | ECF202208500 | - | 350 | - |
| | | | | <u>350</u> | <u>-</u> |
| TOTAL OTHER PROGRAMS | | | | <u>2,966,487</u> | <u>226,844</u> |
| TOTAL FEDERAL ASSISTANCE EXPENDED | | | | <u>\$ 3,565,992</u> | <u>\$ 270,301</u> |

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Assumption Parish Police Jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*.

NOTE B - RECONCILIATION OF FEDERAL EXPENDITURES

As expenditure driven grants, the expenditures equal or exceed the amount of federal grant revenue recognized. Revenues are recognized as follows:

| | |
|----------------------------------------------------------------------------------------------------------------------|---------------------|
| Federal assistance expended as reported on Schedule of Expenditures of Federal Awards | \$ 3,565,992 |
| FEMA revenue received in current year but expended in prior year for Hurricane Katrina expenses | 5,321 |
| FEMA revenue obligated in current year but not expended for Hurricane Ida expenses | 10,907 |
| Emergency Management Performance Grant received in current year but expended in prior year | 37,766 |
| Section 8 Housing revenue received in current year but not expended | 2,494 |
| Council on Aging revenue received in current year but expended in prior year | 60,362 |
| GOMESA funds received in prior year but expended in current year | (489,638) |
| Federal grant revenues | <u>\$ 3,193,204</u> |
| Federal grants as reported on Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | 2,745,222 |
| Federal grants as reported on Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds | 447,982 |
| | <u>\$ 3,193,204</u> |

NOTE C - INDIRECT COST RATE

Assumption Parish Police Jury has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over Financial Reporting:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? x yes _____ no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditors' report issued on compliance for major programs: Modified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? x yes _____ no

Identification of major federal programs:

| <u>Federal Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u> |
|------------------------------------------|-------------------------------------------|
| 15.435 | Gulf of Mexico Energy Security Act |
| 97.036 | FEMA |

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

Auditee qualified as a low-risk auditee? _____ yes x no

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

2022-001 PROCUREMENT OF PROFESSIONAL SERVICES

United States Department of the Interior

Direct – Gulf of Mexico Energy Security Act (Federal Assistance No. 15.435 – Public Law 109-432)

Criteria: The Uniform Guidance administrative requirements and cost principles apply to federal funding awarded on or after December 26, 2014. 2 CFR 200, Subpart D – Post Federal Award Requirements Section 200.319(a) requires that all procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition.

Condition: All six vendor contracts totaling \$750,906 were tested for compliance with procurement standards. Three of these contracts totaling \$347,094 related to professional services. The Police Jury did not seek competition for two of these contracts totaling \$150,025.

Questioned Costs: \$150,025

Cause: The Police Jury did not follow applicable policies and procedures to ensure that open competition was sought when procuring professional service contracts with Federal awards.

Effect: The Police Jury is in non-compliance with the Uniform Guidance Procurement standards and may not be receiving the most advantageous rates for these services.

Recommendation: The Police Jury should adhere to written policies and procedures to ensure compliance with the Uniform Guidance as it relates to procuring professional service contracts.

Identification of a repeat finding: N/A

View of Responsible Official: Management concurs with the finding. See Corrective Action Plan.

2022-002 PROCUREMENT – CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS

United States Department of the Interior

Direct – Gulf of Mexico Energy Security Act (Federal Assistance No. 15.435 – Public Law 109-432)

Criteria: In addition to other provisions required by the Federal Agency or Non-federal entity, all contracts made by the non-federal entity under the Federal award must contain certain provisions as provided in Appendix II of Part 200 of Uniform Guidance.

Condition: All six vendor contracts were tested for compliance with contract provisions for non-federal entity contracts under federal awards. One of these contracts executed during the fiscal year by the Police Jury for construction services for a level project did not contain the language required by Appendix II of Part 200 of Uniform Guidance.

Questioned Costs: N/A

Cause: Proper procedures were not implemented to ensure compliance with contract provisions of Appendix II of Part 200 of Uniform Guidance.

Effect: Non-federal entities are not adequately informed of all federal regulations required to be complied with when entering into a contract with the Police Jury.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT (continued)

2022-002 PROCUREMENT – CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDER FEDERAL AWARDS (continued)

Recommendation: The Police Jury should review the requirements of Appendix II of Part 200 of Uniform Guidance and establish procedures to ensure that all contracts paid with federal awards include the applicable language.

Identification of a repeat finding: N/A

View of Responsible Official: Management concurs with the finding. See Corrective Action Plan.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

2021-001 LOCAL GOVERNMENT BUDGET ACT

Condition: Expenditure amounts in the Road Improvement Tax Fund exceeded budgeted expenditures by five percent or more.

Current status: This finding was resolved in current year.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ASSUMPTION PARISH POLICE JURY



LEROY BLANCHARD - PRESIDENT
WARD 7

JEFF "BIG DADDY" NAQUIN - VICE PRESIDENT
WARD 2

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MICHAEL DIAS
WARD 5

CHRIS CARTER
WARD 6

JAMIE PONVILLE
WARD 8

MYRON MATHERNE
WARD 9

KIM M. TORRES
SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
Current Year Scheduled Findings & Questioned Costs
For the Year Ended December 31, 2022

| <u>Ref. No.</u> | <u>Description of Finding</u> | <u>Corrective Action Planned</u> | <u>Anticipated Completion Date</u> |
|-----------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| 2022-001 | Procurement of Professional Services | Procurement of professional services for all federally funded projects will take place immediately. Police Jurors have been fully advised of the requirement and commit to adhering to the policies and procedures. | 6/30/2023 |
| 2022-002 | Procurement - Contract Provisions | Personnel Manual & Internal Control document will be amended to include all the contract provisions for Non-Federal Entity contracts under Federal Awards required. Requirements will be reinforced to all staff and department heads for inclusion in all future federally funded contracts. | 7/31/2023 |

The above corrective action plan addresses the auditor's current year scheduled findings and questioned costs. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer
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ASSUMPTION PARISH POLICY JURY

REPORT ON STATEWIDE
AGREED-UPON PROCEDURES ON COMPLIANCE
AND CONTROL AREAS

FOR THE YEAR ENDED DECEMBER 31, 2022

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A Professional Accounting Corporation

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of **Assumption Parish Police Jury** and the Louisiana Legislative Auditor

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period **January 1, 2022 through December 31, 2022**. **Assumption Parish Police Jury's** management is responsible for those C/C areas identified in the SAUPs.

Assumption Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period **January 1, 2022 through December 31, 2022**. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

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

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

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

Postlethwaite & Netterville

Donaldsonville, Louisiana
June 29, 2023

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*” or for step 13 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

1) Written Policies and Procedures

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

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

- ii. ***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.

No exceptions noted.

- iii. ***Disbursements***, including processing, reviewing, and approving

No exceptions noted.

- iv. ***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).

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

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

No exceptions noted.

- viii. ***Credit Cards (and debit cards, fuel cards, purchase 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).

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

2) Board or Finance Committee

A. 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:

- i. Observe whether 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.

No exceptions noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

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

The general fund did not have a negative fund balance in the prior year audit report.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

3) Bank Reconciliations

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

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

No exceptions noted.

- ii. Bank reconciliations include written evidence that a member of management or a 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

No exceptions noted.

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

There were no reconciling items that have been outstanding for more than 12 months from the statement closing date.

4) Collections (excluding electronic funds transfers)

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

A listing of deposit sites was provided and included a total of 5 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected all deposit sites and performed the procedures below.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

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

A listing of collection locations for each deposit site selected in procedure #4 was provided and included a total of 13 collection locations. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exceptions noted.

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

At two of the five locations, the employee responsible for collecting cash also prepares the deposits.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

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

We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

5) *Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

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

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

The Police Jury has four locations that process payments. We selected all locations and performed the procedures below.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exceptions noted.

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

No exceptions noted.

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

For 1 of the 4 locations, the individual who is responsible for preparing/processing payments is also responsible for mailing checks

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

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

A listing of non-payroll disbursements for each payment processing location selected in procedures #8 was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

There were ten of twenty instances noted where a purchase order was not used. Each of these instances are from two of the four locations selected for testing. Additionally, there were five of twenty instances noted where the individual responsible for processing payments was also responsible for mailing the checks. Each of these instances are from one of the four locations selected for testing.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

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

From the listing provided, we randomly selected 5 credit cards used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exceptions noted.

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

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We randomly selected 19 transactions for the 5 cards selected and performed the specified procedures. No exceptions noted.

Assumption Parish Police Jury
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December 31, 2022

Schedule B

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

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

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

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

Not applicable as none of the five reimbursements selected for testing used a per diem.

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

No exceptions noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by "Written Policies and Procedures", procedure #1A(vii); and

No exceptions noted.

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

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

8) Contracts

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

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

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

Of the 5 contracts selected for our procedures, none were subject to Louisiana Public Bid Law.

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

No exceptions noted.

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

No exceptions noted.

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

We randomly selected 3 payments from the 5 contracts selected and performed the specified procedures. No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

9) Payroll and Personnel

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

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures. No exceptions noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
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Schedule B

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

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exceptions noted.

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

No exceptions noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exceptions noted.

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

This procedure is not applicable as there were no changes to the ethics policy during the current fiscal period.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

11) Debt Service

- A. 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 as required by Article VII, Section 8 of the Louisiana Constitution.

There were no new bonds issued during the fiscal period. Therefore, this procedure is not applicable.

- B. 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).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 1 bond/note and performed the specified procedures. No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management’s representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management represented there were no misappropriations of public funds or assets during the fiscal period. No exceptions were noted as a result of performing this procedure.

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

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

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

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

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

The notice was posted on the Entity's website and in a conspicuous location on the Police Jury's premises.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency;

No exceptions noted.

Assumption Parish Police Jury
AGREED-UPON PROCEDURES AND ASSOCIATED RESULTS
December 31, 2022

Schedule B

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
No exceptions noted.

- v. Amount of time it took to resolve each complaint.
No exceptions noted.

ASSUMPTION PARISH POLICE JURY



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WARD 9

KIM M. TORRES
SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
LLA – STATEWIDE AGREED-UPON PROCEDURES REPORT
For the Year Ended December 31, 2022

PROCEDURE 4.B ii – Collections

RESULT – For the Bayou L'Orse Drainage and Recreation Districts, the same employee collecting the cash is also responsible for preparing bank deposits. There is not another employee responsible for reconciling the collection to the deposit.

CORRECTIVE ACTION – Bayou L'Orse Recreation District has hired a new employee to segregate these duties. Bayou L'Orse Drainage District now utilizes the Chairman to receive checks in the mail and the Admin. Assistant to deposit the checks.

PROCEDURE 5.B iv – Non-Payroll Disbursements

RESULT – For one of four locations selected, the individual who is responsible for preparing/processing payments is also responsible for mailing checks.

CORRECTIVE ACTION – This procedure will be remedied by the Branch Manager preparing all checks to be mailed and distributed.

PROCEDURE 5.C ii – Non-Payroll Disbursements

RESULT – There were ten of twenty instances noted where a purchase order was not used. Each of these instances are from two of the four locations selected for testing. Additionally, there were five of twenty instances noted where the individual responsible for processing payments was also responsible for mailing the checks. Each of these instances are from one of the four locations selected for testing.

CORRECTIVE ACTION – The proper procedure to use a purchase order system has been revisited with the districts. The proper usage should begin immediately. For the additional finding, this procedure will be remedied by the Branch Manager preparing all checks to be mailed and distributed.

The above corrective action plan addresses the auditor's current year LLA - Statewide Agreed-Upon Procedures Report. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer

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To the Honorable Jurors of the
Assumption Parish Police Jury
Napoleonville, LA

We have audited the financial statements of the Assumption Parish Police Jury (the Police Jury) for the year ended December 31, 2022, and have issued our report thereon dated June 29, 2023. As part of our audit, we made a study and evaluation of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated June 29, 2023, on the financial statements of the Police Jury or the Police Jury's internal control over financial reporting.

ML 22-001 Subrecipient Monitoring Procedures

Condition: Management is responsible for establishing and maintaining effective internal controls that provide management with assurance that financial information received from subrecipients is timely, reliable, and properly recorded. A vehicle that was part of a grant to the Police Jury that was passed through to the Council on Aging was not reported to the Police Jury in a timely manner. This resulted in an error in fixed assets and budget noncompliance.

Recommendation: Management should establish procedures to ensure timely reporting of all financial assets received by subrecipients and that budgets are amended as the result of such transactions.

ML 22-002 Internal Communication

Condition: Management is responsible for processes and procedures regarding reporting of information between departments. P&N noted that a servitude was granted in the prior year to the Police Jury. However, this grant was not reported to the finance department in a manner allowing proper reporting in the correct accounting period.

Recommendation: Management should strengthen processes and procedures for reporting information between departments to ensure that transactions are reported properly and in the correct accounting period.

This information is intended solely for the use of the Jurors and management of the Police Jury and should not be used for any other purpose.

Postlethwaite & Netterville

Donaldsonville, Louisiana
June 29, 2023

Status of Prior Year Management Letter Comments

ML 21-001 **Timing of Reconciliation**

Condition: Management is responsible for establishing and maintaining effective internal controls that provides management with assurance that financial information is reliable and properly recorded. P&N noted the reconciliations and review of accounts receivable, accounts payable, capital assets, and debt are taking place; however, the reconciliations are not being performed in a timely manner.

Recommendation: Management should perform a timely reconciliation and review of transactions and related supporting documents so financial information is accurate and current.

Current Status: This finding has been resolved for the current year.

ML 21-002 **Payroll Controls - Library**

Condition: Management is responsible for establishing and maintaining effective internal controls that provides management with assurance that financial information is reliable and properly recorded. Any changes to timecards used to process payroll should be supported by documentation of the reasons for any changes made as well as the documented approval of such changes. P&N examined five timesheets from each of two pay periods during the year noting that there was one instance in which there was no documentation to support the manual change nor was there documented approval of the handwritten changes.

Recommendation: Controls should be strengthened to ensure those responsible for review of library payroll transactions and the related supporting documents understand their role in the internal control process and are performing an effective review to confirm that transactions are appropriate and properly documented. Evidence of explanation, review, and approval of any changes should be clearly documented, and changes should be kept to a minimum.

Current Status: This finding has been resolved for the current year.

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Assumption Parish Police Jury
Corrective Action Plan for
Current Year Management Letter Points
For the Year Ended December 31, 2022

| <u>Ref. No.</u> | <u>Description of Finding</u> | <u>Corrective Action Planned</u> | <u>Anticipated Completion Date</u> |
|-----------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| ML 22-001 | Subrecipient Monitoring Procedures | Communications with DOTD and the COA have taken place to reinforce the importance of the APPJ being included in the chain of information between all agencies. Reporting requirements fall on the APPJ, therefore, they should not be excluded from this information. COA should communicate all actions to APPJ. | 7/31/2023 |
| ML 22-002 | Internal Communication | Administration will rely on the Police Jury President, along with the Board of the Police Jury, to communicate the necessity for all department leaders, staff and subrecipients to provide the administrative office will also contracts, sales, purchases, negotiations, etc. on behalf of the APPJ in a timely fashion. | 7/31/2023 |

The above corrective action plan addresses the auditor's current year management letter points. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer
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