



LaSalle Parish Police Jury

Annual Financial Report
As of and for the Year Ended
December 31, 2018



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

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INDEPENDENT AUDITOR'S REPORT

LaSalle Parish Police Jury
Jena, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Summary of Opinions

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



LaSalle Parish Police Jury
May 7, 2019

BASIS FOR ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units has not been determined.

ADVERSE OPINION

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

UNMODIFIED OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

REQUIRED SUPPLEMENTAL INFORMATION

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

- Management's Discussion and Analysis
- Budgetary Comparison Information
- Schedule of Funding Progress for Retiree Healthcare Plan
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

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

OTHER SUPPLEMENTAL INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish Police Jury's basic financial statements. The other supplemental information listed in the table of contents, is presented for purposes of additional analysis and are not a required part

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May 7, 2019

of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2019, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle Parish Police Jury's internal control over financial reporting and compliance.



Rozier, Harrington & McKay
Alexandria, Louisiana
May 7, 2019

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2018**

This section of the LaSalle Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2018.

OVERVIEW OF FINANCIAL STATEMENTS

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

GOVERNMENT –WIDE FINANCIAL STATEMENTS

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

The government-wide financial statements consist entirely of governmental activities. Governmental Activities consist of providing basic services including general government; public works; health and human services. The governmental activities are financed by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Parish's most significant activities and are not intended to provide information for the Parish as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Parish's funds consist entirely of governmental funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Parish's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE

NET POSITION

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

	December 31st	
	2018	2017
<u>Assets:</u>		
Current and Other Assets	\$ 6,988,602	\$ 6,041,701
Capital Assets	8,243,098	8,306,848
Total Assets	15,231,700	14,348,549
Deferred Outflows:	275,605	475,723
<u>Liabilities:</u>		
Current and Other Liabilities	597,881	204,710
Long-term Liabilities	250,231	555,900
Total Liabilities	848,112	760,610

**LaSalle Parish Police Jury
 Managements' Discussion and Analysis
 December 31, 2018**

	December 31st	
	2018	2017
Deferred Inflows:	357,008	79,407
Net Position:		
Invested in Capital Assets (Net)	8,243,098	8,290,623
Restricted	5,811,521	5,192,847
Unrestricted	247,566	500,785
Total Net Position	\$ 14,302,185	\$ 13,984,255

As the presentation appearing above demonstrates, the largest portion of the net position (57.6%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position (40.6%) represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted net position (1.8%) may be used to meet the Parish's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

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

	December 31st	
	2018	2017
Revenues:		
Program Revenue:		
Charges for Services	\$ 21,004	\$ 180,972
Operating Grants and Contributions	1,810,511	1,422,305
Capital Grants and Contributions	—	255,105
General Revenue:		
Property Taxes	3,608,294	3,425,543
Licenses and Permits	81,184	81,494
Severance Taxes	1,507,995	1,493,191
State Revenue Sharing	58,947	56,964
Other Intergovernmental Revenues	108,735	258,819
Other	55,693	25,905
Total Revenue	7,252,363	7,200,298

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2018**

	December 31st	
	2018	2017
<u>Program Expenses:</u>		
General Government	1,646,752	1,892,486
Public Safety	1,086,942	729,286
Public Works	2,350,058	2,285,018
Health & Welfare	108,284	108,558
Culture and Recreation	540,190	477,260
Economic Development and Assistance	1,118,848	1,118,834
Interest on Long-Term Debt	1	1,929
Total Expenses	6,851,075	6,613,371
Change in Net Position	401,288	586,927
<u>Net Position Beginning</u>		
As Previously Reported	13,984,255	13,397,328
Cumulative Effect on Adopting GASB 75	(83,358)	---
	13,900,897	13,397,328
Net Position Ending	\$ 14,302,185	\$ 13,984,255

Net position increased by \$401,288 due to careful management and budgeting of the available resources.

FINANCIAL ANALYSIS OF THE PARISH'S FUNDS

The Parish's funds collectively reported an increase of \$476,109 for 2018. The general fund experienced a decline in the amount of \$180,469, due to transfers or resources necessary to report the court system and assist with public works. Differences between results reported by the funds and the change in net position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

BUDGET HIGHLIGHTS

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

CAPITAL ASSET ADMINISTRATION

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

- Due to ordinary consumption, it was necessary to replace selected equipment and components of infrastructure.
- Design work was completed in connection with constructing a new Parish Library.

DEBT ADMINISTRATION

Remaining debts were repaid in full.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

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

LaSalle Parish Police Jury

Statement of Net Position December 31, 2018

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 2,947,906
Receivables (net)	3,963,075
Net Pension Asset	77,621
Capital assets	
Non depreciable capital assets	812,184
Depreciable capital assets, net	7,430,914
Total assets	\$ 15,231,700
<u>Deferred Outflows of Resources</u>	
Pension funding deferrals	\$ 275,605
<u>Liabilities</u>	
Accounts and other payables	\$ 597,881
Long-term liabilities	
Net Other Post Employment Benefits	250,231
Net Pension Liability	-
Total Liabilities	\$ 848,112
<u>Deferred Inflows of Resources</u>	
Pension funding deferrals	\$ 357,008
<u>Net Position</u>	
Invested in capital assets, net of related debt	\$ 8,243,098
Restricted:	
Public Works	2,629,600
Health and Welfare	170,969
Culture and Recreation	2,352,100
Other purposes	658,852
Unrestricted	247,566
Total net position	\$ 14,302,185

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

LaSalle Parish Police Jury

Statement of Activities

For the Year Ended December 31, 2018

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Positon</u>
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities				
General Government	\$ 1,646,752	\$ 21,004	\$ -	\$ -
Public Safety	1,086,942	-	62,275	-
Public Works	2,350,058	-	660,462	-
Health and Welfare	108,284	-	-	-
Culture and Recreation	540,190	-	-	-
Economic Development	1,118,848	-	1,087,774	-
Interest on Long-Term Debt	1	-	-	-
Total Governmental Activities	6,851,075	21,004	1,810,511	-

General Revenues

Ad Valorem Taxes	3,608,294
Licenses and Permits	81,184
Intergovernmental	
Severance Taxes	1,507,995
State Revenue Sharing	58,947
Other	108,735
Other	55,693
Total General Revenue	5,420,848

Change in Net Position 401,288

Net Position - Beginning

As Previously Reported	13,984,255
Cumulative Effect of Adopting GASB 75	(83,358)
As Restated	13,900,897

Net Positon - Ending \$ 14,302,185

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

LaSalle Parish Police Jury

Governmental Funds

Balance Sheet - December 31, 2018

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>LCDBG</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets								
Cash and Equivalents	\$ 166,161	\$ 37,694	\$ 34,041	\$ 1,756,305	\$ -	\$ -	\$ 953,705	\$ 2,947,906
Receivables	446,345	692,294	670,190	664,490	9,306	274,707	1,205,743	3,963,075
Due From Other Funds	363,942	-	-	-	-	-	-	363,942
Other Assets	-	-	-	-	-	-	-	-
Total Assets	\$ 976,448	\$ 729,988	\$ 704,231	\$ 2,420,795	\$ 9,306	\$ 274,707	\$ 2,159,448	\$ 7,274,923
Liabilities and Fund Balances								
Liabilities:								
Accounts and Other Payables	\$ 104,575	\$ 44,862	\$ 36,098	\$ 68,695	\$ 15,658	\$ 274,707	\$ 53,286	\$ 597,881
Due to Other Funds	-	-	-	-	363,942	-	-	363,942
Total Liabilities	104,575	44,862	36,098	68,695	379,600	274,707	53,286	961,823
Fund Balance:								
Nonspendable	363,942	-	-	-	-	-	-	363,942
Restricted								
Other General Government	-	-	-	-	-	-	658,852	658,852
Public Works	-	685,126	668,133	-	-	-	1,276,341	2,629,600
Health and Welfare	-	-	-	-	-	-	170,969	170,969
Culture and Recreation	-	-	-	2,352,100	-	-	-	2,352,100
Unassigned	507,931	-	-	-	(370,294)	-	-	137,637
Total Fund Balance (Deficit)	871,873	685,126	668,133	2,352,100	(370,294)	-	2,106,162	6,313,100
Total Liabilities and Fund Balance	\$ 976,448	\$ 729,988	\$ 704,231	\$ 2,420,795	\$ 9,306	\$ 274,707	\$ 2,159,448	\$ 7,274,923

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

LaSalle Parish Police Jury

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities

December 31, 2018

Total Fund Balances - Governmental Funds		\$ 6,313,100
Amounts reported for governmental activities in the statement of position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		8,243,098
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in		275,605
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet		
Net Other Post Employment Benefits	(250,231)	
Net Pension Asset (Liability)	77,621	(172,610)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet		<u>(357,008)</u>
Net Position of Governmental Activities		<u>\$ 14,302,185</u>

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

LaSalle Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2018**

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>LCDBG</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>									
Ad Valorem Taxes	\$ 274,892	\$ 713,805	\$ 692,306	\$ 682,120	\$ -	\$ -	\$ -	\$ 1,245,171	\$ 3,608,294
Licenses and Permits	81,184	-	-	-	-	-	-	-	81,184
Intergovernmental Revenues:									
Federal Funds	-	-	-	-	-	304,567	1,087,774	-	1,392,341
State Funds:									
Severance Taxes	1,522,395	-	-	-	-	-	-	-	1,522,395
State Revenue Sharing	13,137	11,939	5,764	24,328	-	-	-	3,779	58,947
Parish Transportation	-	-	-	-	-	-	-	247,454	247,454
Other	136,965	26,942	497	489	-	-	-	467	165,360
Fines and Forfeitures	-	-	-	-	80,340	-	-	-	80,340
Other	22,143	-	33,751	38,429	-	-	-	1,725	96,048
Total Revenues	2,050,716	752,686	732,318	745,366	80,340	304,567	1,087,774	1,498,596	7,252,363
<u>Expenditures</u>									
Current:									
General Government:									
Legislative	207,346	-	-	-	-	-	-	-	207,346
Judicial	139,791	-	-	-	472,436	-	-	-	612,227
Elections	52,833	-	-	-	-	-	-	-	52,833
Finance and Administrative	234,889	-	-	-	-	-	-	-	234,889
Other	4,214	-	-	-	-	-	-	478,987	483,201
Public Safety	631,946	-	-	-	-	-	-	454,996	1,086,942
Public Works	84,070	886,357	705,137	-	-	304,567	-	-	1,980,131
Health and Welfare	14,366	-	-	-	-	-	-	81,279	95,645
Culture and Recreation	656	-	-	469,677	-	-	-	-	470,333
Economic Development	31,074	-	-	-	-	-	1,087,774	-	1,118,848
Capital Outlay	-	-	-	154,001	-	-	-	263,632	417,633
Debt Service	-	11,395	-	-	-	-	-	4,831	16,226
Total Expenditures	1,401,185	897,752	705,137	623,678	472,436	304,567	1,087,774	1,283,725	6,776,254
Excess (Deficiency) of Revenues Over Expenditures	649,531	(145,066)	27,181	121,688	(392,096)	-	-	214,871	476,109

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

LaSalle Parish Police Jury

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance (Concluded)

For the year Ended December 31, 2018

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>LCDBG</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	649,531	(145,066)	27,181	121,688	(392,096)	-	-	214,871	476,109
<u>Other Financing Sources (Uses)</u>									
Operating Transfers In	-	350,000	50,000	-	430,000	-	-	-	830,000
Operating Transfers Out	(830,000)	-	-	-	-	-	-	-	(830,000)
Net Change in Fund Balances	(180,469)	204,934	77,181	121,688	37,904	-	-	214,871	476,109
Fund Balances (Deficit) - Beginning	1,052,342	480,192	590,952	2,230,412	(408,198)	-	-	1,891,291	5,836,991
Fund Balances (Deficit) - Ending	\$ 871,873	\$ 685,126	\$ 668,133	\$ 2,352,100	\$ (370,294)	\$ -	\$ -	\$ 2,106,162	\$ 6,313,100

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

LaSalle Parish Police Jury

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

For the Year Ended December 31, 2018

Net Changes in Fund Balances - Total Governmental Funds \$ 476,109

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of capital expenditures and depreciation are presented as follows:

Capital Expenditures	417,633
Depreciation	(481,383)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds. (20,503)

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations. (6,793)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 16,225

Change in Net Position of Governmental Activities \$ 401,288

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2018**

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2020.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, severance taxes, state revenue sharing, and various state and federal grants.

REPORTING ENTITY

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

<u>LaSalle Parish Component</u>	<u>Presentation</u>	<u>LaSalle Parish Component</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Recreation District No. 22	Discrete
Judicial Expense Fund	Discrete	Sewerage District No. 1	Discrete
Constables	Discrete	Waterworks District No. 1	Discrete
Justices of the Peace	Discrete	Communications District	Discrete
Coroner	Discrete	Fire Protection Districts	
Library	Blended	Eden-Fellowship	Discrete
Ambulance Service District	Discrete	Little Creek-Searcy	Discrete
Hospital Service District No. 1	Discrete	Rogers-Nebo	Discrete
Hospital Service District No. 2	Discrete	Summerville Rosefield	Discrete
Recreation District No. 5	Discrete	Whitehall	Discrete
Recreation District No. 10	Discrete		

Considered in the determination of component units of the reporting entity was the LaSalle Parish Sheriff's Office, Clerk of Court, Assessor, and School Board. In addition, the LaSalle Community Action Agency and the LaSalle Economic Development District were also considered. It was determined that these entities are not component units of the LaSalle Parish reporting entity because members of the governing body are not determined by the Police Jury, are legally separate from the Police Jury, and have limited fiscal dependency on the Police Jury.

The accompanying financial statements are not intended to present financial position, and results of operation for the reporting entity as a whole. Discretely presented component units have been omitted from the accompanying financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity as required by generally accepted accounting principles.

**LaSalle Parish Police Jury
Notes to Financial Statements
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BASIC FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Parish's major funds are described as follows:

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

Parish and Bridge – The road fund is a special revenue fund used to account for the proceeds of funds received dedicated to the construction and maintenance of Parish roads and bridges.

Garbage District – A special revenue fund used to account for the proceeds of taxes dedicated to the collection and disposal of garbage within the Parish boundaries.

Library – A special revenue fund has been established to account for the proceeds of taxes dedicated to the operation and maintenance of the Parish's Library system.

Criminal Court – This fund is a special revenue fund used to account for fines and forfeitures dedicated to operating the Parish's judicial system.

LCDBG – Reports activity associated with Louisiana Community Development Block Grant program.

Workforce Investment – The fund reports activity associated with conducting Workforce Innovation and Opportunity programs funded by the Department of Labor

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

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

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

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if

**LaSalle Parish Police Jury
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it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service is recorded as an expenditure when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

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

USE OF ESTIMATES

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

RESTRICTED ASSETS

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

BUDGET PRACTICES

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

CAPITAL ASSETS

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

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

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

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CASH AND CASH EQUIVALENTS

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

INTERNAL ACTIVITY

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

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

COMPENSATED ABSENCES

Personnel policies do not permit employees to accumulate significant amounts of paid leave and employees are not entitled to receive payment for unused leave upon termination. Accordingly, there is no liability associated with compensated absences.

FUND BALANCE CLASSIFICATION

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

NOTE 2 – AD VALOREM TAXES:

Ad valorem taxes are assessed by the LaSalle Parish Assessor and collected for the Police Jury by the LaSalle Parish Sheriff's Office. Taxes are considered delinquent if not paid by December 31st of each year. The following is a summary of adjusted authorized and levied ad valorem tax millage:

<u>Fund</u>	<u>Levied Millage</u>	<u>Expiration Date</u>	<u>Fund</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Alimony	3.51	None	Road District #3	9.53	2026
Road and Bridge	10.65	2024	Road District #4	4.41	2029
Courthouse	1.01	2024	Road District #5	8.75	2022
Garbage District	7.09	2028	Road District #6	2.21	2022
Health Unit	8.27	2023	Road District #7	6.50	2029
Library	16.41	2025	Road District #8	5.33	2023
Road District #1	6.36	2030	Road District #9	3.41	2029
Road District #2	8.44	2023	Road District #10	4.97	2023
Road District #3	7.77	2024			

NOTE 3 -CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with

**LaSalle Parish Police Jury
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the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2018, the Police Jury has \$2,982,873 in deposits (collected bank balance). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$4,549,572 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2018:

Fund	Ad Valorem Taxes	Severance Taxes	Grants	Other Receivables	Total Receivables
General	\$ 261,249	\$ 175,333	\$ ---	\$ 9,763	\$ 446,345
Road and Bridge	678,358	---	---	13,936	692,294
Garbage District	657,947	---	---	12,243	670,190
Library	648,271	---	---	16,219	664,490
Criminal Court	---	---	---	9,306	9,306
LCDBG	---	---	274,707	---	274,707
Non Major Funds	1,183,252	---	---	22,491	1,205,743
Total	\$ 3,429,077	\$ 175,333	\$ 274,707	\$ 83,958	\$ 3,963,075

The receivables presented above are primarily due from other governmental units and management considers the amounts to be fully collectible. There is no allowance for doubtful accounts.

NOTE 5 – INTERFUND BALANCES:

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in interfund receivables and payables, when a fund withdraws amounts in excess of its contributions to the account. Balances resulting from transactions of this nature are summarized as follows:

	Due From Other Funds	Due To Other Funds	Net
General	\$ 363,942	\$ ---	\$ 363,942
Criminal Court	---	363,942	(363,942)
Total	\$ 363,942	\$ 363,942	\$ ---

The balances presented above are not expected to be liquidated within one year.

NOTE 6 – TRANSFERS:

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

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	<u>Transfers In</u>	<u>Transfers Out</u>
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	\$ —	\$ 830,000
Road and Bridge Fund	350,000	—
Garbage District	50,000	—
Criminal Court Fund	430,000	—
	<hr/>	<hr/>
Total	<u>\$ 830,000</u>	<u>\$ 830,000</u>

NOTE 7 – CAPITAL ASSETS:

Capital asset balances and activities are presented in the following table.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Non Depreciable Capital Assets				
Land	\$ 701,918	\$ —	\$ —	\$ 701,918
Construction in Progress	—	110,266	—	110,266
Total	<hr/> 701,918	<hr/> 110,266	<hr/> —	<hr/> 812,184
Depreciable Capital Assets				
Buildings and Improvements	2,404,199	—	17,609	2,386,590
Furniture, Fixtures and Equipment	3,418,066	—	106,849	3,311,217
Library Facilities	1,055,745	5,505	1,477	1,059,773
Library Collection	486,774	38,230	48,076	476,928
Infrastructure (Roads and Bridges)	80,580,719	263,633	—	80,844,352
Accumulated Depreciation	(80,340,573)	(470,099)	(162,726)	(80,647,946)
Total	<hr/> 7,604,930	<hr/> (162,731)	<hr/> 11,285	<hr/> 7,430,914
Total Governmental Activities	<hr/> <u>\$ 8,306,848</u>	<hr/> <u>\$ (52,465)</u>	<hr/> <u>\$ 11,285</u>	<hr/> <u>\$ 8,243,098</u>

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

General Government	\$ 42,853
Public Works	346,931
Health and Welfare	11,657
Culture and Recreation	68,658
	<hr/>
Total Depreciation Expense	<u>\$ 470,099</u>

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

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

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Fund	Vendors	Salary and Wages	Construction	Other	Total
General	\$ 86,678	\$ 5,798	\$ ---	\$ 12,099	\$ 104,575
Road and Bridge	32,993	11,869	---	---	44,862
Garbage District	31,946	4,152	---	---	36,098
Library	62,971	5,724	---	---	68,695
Criminal Court	9,170	6,488	---	---	15,658
LCDBG	---	---	274,707	---	274,707
Non Major Funds	50,597	2,689	---	---	53,286
Total	\$ 274,355	\$ 36,720	\$ 274,707	\$ 12,099	\$ 597,881

NOTE 9 – LONG-TERM LIABILITIES (CAPITAL LEASES):

Long-term liabilities are limited to capital lease obligations that were incurred in order to finance the acquisition of equipment used in operations. A summary of the capital leasing activity for the year is presented as follows:

Beginning Balance	\$ 16,225
Additions	---
Repayments	<u>16,225</u>
Ending Balance	<u>\$ ---</u>

NOTE 10 – FUND BALANCES AND NET POSITION

Portions of the General Fund’s fund balance are considered non-spendable as a result of long-term advances to other funds that limit the current availability of resources. In addition, the provisions of various tax propositions and limitations imposed by certain revenue sources restrict the availability of amounts reported in certain funds. Restrictions imposed on fund balances and net position are described as follows:

- Public Works – Consist of amounts restricted for providing roads, bridges, and disposal of garbage.
- Health and Welfare – Refers to funds dedicated to the Parish’s health unit.
- Culture and Recreation – Amounts held for the exclusive use of the Parish’s library.
- Other – Resources dedicated to general government including the operation and maintenance of the Parish Courthouse.

NOTE 11 - PENSION PLAN:

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

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	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 114,709	\$ 265,207	\$ (345,759)
Registrar of Voters Retirement System	(37,088)	10,398	(11,249)
Total	\$ 77,621	\$ 275,605	\$ (357,008)

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

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

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

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2018 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at persla.org.

Plan A's net pension liability was determined at December 31, 2017 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Asset	\$ 74,224,655
Police Jury's Proportionate Share (Percentage)	0.154543%
Police Jury's Proportionate Share (Amount)	<u>\$ 114,709</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not

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affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2017 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ 358,742
Employer Contributions		(119,045)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	141,722	
Employee Contributions	<u>(11,490)</u>	130,232
Change in Deferred Outflows of Resources		(202,176)
Change in Deferred Inflows of Resources		<u>(282,462)</u>
Ending Net Pension Liability (Asset)		<u>\$ (114,709)</u>

There were no changes between December 31, 2018 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ —	\$ (74,254)	\$ (74,254)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	—	(265,011)	(265,011)
Changes of Assumptions	144,780	—	144,780
Changes in Proportion	451	(6,494)	(6,043)
Employer Contributions Made After the Measurement Date	<u>119,976</u>	<u>—</u>	<u>119,976</u>
Total Deferrals	265,207	(345,759)	(80,552)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(119,976)</u>	<u>—</u>	<u>(119,976)</u>
Deferrals Subject to Amortization	<u>\$ 145,231</u>	<u>\$ (345,759)</u>	<u>\$ (200,528)</u>

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

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<u>For the Year Ending:</u>	
December 31, 2018	\$ 15,531
December 31, 2019	(19,691)
December 31, 2020	(91,332)
December 31, 2021	(105,036)
December 31, 2022	<u>—</u>
 Total	 <u>\$ (200,528)</u>

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

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75% (Net of Investment Expense)
Projected Salary Increases	5.25% (2.75% Merit, 2.50% Inflation)
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	RP-2000 Employee Sex Distinct Table was selected for active members. RP-2000 Healthy Annuitant Sex Distinct Table were selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Inflation Rate	2.50%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back five years for males and three years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back four years for males and three years for females was used.

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan A members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially

**LaSalle Parish Police Jury
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determined rates, which are calculated in accordance with relevant statutes and approved by the board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan A members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2017.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real Assets	2%	0.12%
Total	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

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

	1% Decrease 5.75% Rate	Current Discount Rate 6.75%	1% Increase 7.75% Rate
Net Pension Liability	\$ 565,557	\$ (114,709)	\$ (720,441)

REGISTRAR OF VOTERS RETIREMENT

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

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

The System also provides a Deferred Retirement Option Plan (DROP), death benefits and disability benefits. Benefits are established by State statute.

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2018 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at larovers.com.

The Plan's net pension liability was determined at June 30, 2018 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 23,604,300
Police Jury's Proportionate Share (Percentage)	0.157124%
Police Jury's Proportionate Share (Amount)	<u>\$ 37,088</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2018 are provided as follows:

Beginning Net Pension Liability	\$ 34,563
Employer Contributions	(3,716)
<u>Pension Expense</u>	
Plan Pension Expense	6,159
Employee Contributions	<u>(4,607)</u>
Miscellaneous	(1,179)
Deferred Outflows of Resources	1,007
Deferred Inflows of Resources	<u>4,861</u>
Ending Net Pension Liability	<u>\$ 37,088</u>

There were no changes between December 31, 2018 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ —	\$ (5,659)	\$ (5,659)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,228	—	2,228
Changes of Assumptions	6,075	(557)	5,518
Changes in Proportion	262	(5,033)	(4,771)
Employer Contributions Made After the Measurement Date	1,833	—	1,833
Total Deferrals	10,398	(11,249)	(851)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(1,833)	—	(1,833)
Deferrals Subject to Amortization	\$ 8,565	\$ (11,249)	\$ (2,684)

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

<u>For the Year Ending:</u>	
June 30, 2019	\$ (1,670)
June 30, 2020	(603)
June 30, 2021	(1,004)
June 30, 2022	593
June 30, 2023	—
Total	\$ (2,684)

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

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of Investment Expense)
Projected Salary Increases	6.0%
Expected Remaining Service Lives	2018-5 Years 2017-5 Years 2016-5 Years 2015-5 Years

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Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 8.83% for the year ended June 30, 2018.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2018 are summarized in the following table:

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

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement System's Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2018**

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

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability	\$ 56,882	\$ 37,088	\$ 20,109

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS:

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

PLAN DESCRIPTION

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

FUNDING POLICY

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Police Jury has not established a trust fund to finance the cost of benefits and the Plan has no assets.

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2018. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 10,648	\$ ---	\$ 10,648
Interest on the Total OPEB Liability	9,855	---	9,855
OPEB Expense	20,503	---	20,503
Employer Contributions	---	---	---
Benefit Payments	---	---	---
Net Change	20,503	---	20,503
Beginning Balance	229,728	---	229,728
Ending Balance	<u>\$ 250,231</u>	<u>\$ ---</u>	<u>\$ 250,231</u>

Covered members consist of 33 active subscribers. At the present time there are no retirees receiving benefits.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2018**

VALUATION METHODS AND ASSUMPTIONS

Assumptions and other inputs are based on informal sources and the plan has not conducted an official experience study. Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

Title	Description
Valuation Date	December 31, 2018
Measurement Date	December 31, 2018
Discount Rate	4.10%, (1.10% real rate of return plus 3.00% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2018
Withdrawal Rates	Rates range from 1% to 25% depending on length of service
Retirement and Disability Rates	Rates vary depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	5.00%
Turnover and Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report.

SENSITIVITY TO RATES

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Healthcare Cost Trend Rate		
	Baseline Trend Less 1%	Baseline Trend	Baseline Trend Plus 1%
Net OPEB Liability	\$ 216,583	\$ 250,231	\$ 290,271

	Discount Rate		
	Baseline Less 1% (5.1%)	Baseline 4.1%	Baseline Plus 1% (3.1%)
Net OPEB Liability	\$ 226,792	\$ 250,231	\$ 275,325

NOTE 13 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2018, are described as follows:

GRANT CONTINGENCIES

The Parish participates in programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2018**

LITIGATION

As the governing authority for LaSalle Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parishwide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation. However, based on consultation with attorneys, there are no matters pending at the present time. Furthermore, general liability insurance coverage is maintain to address any potential matters that may arise.

NOTE 14 - RISK MANAGEMENT:

The Parish is exposed to various risk of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish insures against these risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

LaSalle Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 276,000	\$ 276,000	\$ 274,892	\$ (1,108)
Licenses and Permits	83,800	88,300	81,184	(7,116)
Intergovernmental Revenues:				
State Funds:				
Severance Taxes	1,300,000	1,741,475	1,522,395	(219,080)
State Revenue Sharing	10,000	10,000	13,137	3,137
Other	2,000	2,000	136,965	134,965
Other	26,600	27,097	22,143	(4,954)
Total Revenues	1,698,400	2,144,872	2,050,716	(94,156)
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	190,350	207,649	207,346	303
Judicial	133,140	144,116	139,791	4,325
Elections	58,427	61,307	52,833	8,474
Finance and Administrative	249,400	274,955	234,889	40,066
Other	5,000	5,125	4,214	911
Public Safety	479,448	586,396	631,946	(45,550)
Public Works	-	-	84,070	(84,070)
Health and Welfare	18,300	25,300	14,366	10,934
Culture and Recreation	600	800	656	144
Economic Development	37,900	39,160	31,074	8,086
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	1,172,565	1,344,808	1,401,185	(56,377)
Excess (Deficiency) of Revenues Over Expenditures	525,835	800,064	649,531	(150,533)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(210,000)	(830,000)	(830,000)	-
Net Change in Fund Balances	315,835	(29,936)	(180,469)	(150,533)
Fund Balances (Deficit) - Beginning	1,052,342	1,052,342	1,052,342	-
Fund Balances (Deficit) - Ending	\$ 1,368,177	\$ 1,022,406	\$ 871,873	\$ (150,533)

LaSalle Parish Police Jury

Road and Bridge Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Eded December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 717,000	\$ 579,236	\$ 713,805	\$ 134,569
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	10,000	10,000	11,939	1,939
Other	50,000	50,512	26,942	(23,570)
Other	-	-	-	-
Total Revenues	777,000	639,748	752,686	112,938
<u>Expenditures</u>				
Current:				
Public Works	777,000	989,748	886,357	103,391
Capital Outlay	-	-	-	-
Debt Service	-	-	11,395	(11,395)
Total Expenditures	777,000	989,748	897,752	91,996
Excess (Deficiency) of Revenues Over Expenditures				
	-	(350,000)	(145,066)	204,934
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	350,000	350,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances				
	-	-	204,934	204,934
Fund Balances (Deficit) - Beginning	480,192	480,192	480,192	-
Fund Balances (Deficit) - Ending	\$ 480,192	\$ 480,192	\$ 685,126	\$ 204,934

LaSalle Parish Police Jury

Garbage District

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 695,000	\$ 645,000	\$ 692,306	\$ 47,306
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	5,000	5,000	5,764	764
Other	-	496	497	1
Other	50,100	50,200	33,751	(16,449)
Total Revenues	750,100	700,696	732,318	31,622
<u>Expenditures</u>				
Current:				
Public Works	692,000	684,857	705,137	(20,280)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	692,000	684,857	705,137	(20,280)
Excess (Deficiency) of Revenues Over Expenditures	58,100	15,839	27,181	11,342
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	50,000	50,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	58,100	65,839	77,181	11,342
Fund Balances (Deficit) - Beginning	590,952	590,952	590,952	-
Fund Balances (Deficit) - Ending	\$ 649,052	\$ 656,791	\$ 668,133	\$ 11,342

LaSalle Parish Police Jury

Library

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget vs Actual - For the year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 600,000	\$ 537,838	\$ 682,120	\$ 144,282
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
State Funds:				
Severance Taxes	-	-	-	-
State Revenue Sharing	24,000	24,000	24,328	328
Parish Transportation	-	-	-	-
Other	-	-	489	489
Fines and Forfeitures	-	-	-	-
Other	6,800	6,800	38,429	31,629
Total Revenues	630,800	568,638	745,366	176,728
<u>Expenditures</u>				
Current:				
 General Government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Finance and Administrative	-	-	-	-
Other	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	630,381	630,381	469,677	160,704
Economic Development	-	-	-	-
Capital Outlay	1,250,000	1,250,000	154,001	1,095,999
Debt Service	-	-	-	-
Total Expenditures	1,880,381	1,880,381	623,678	1,256,703
Excess (Deficiency) of Revenues Over Expenditures	(1,249,581)	(1,311,743)	121,688	1,433,431
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(1,249,581)	(1,311,743)	121,688	1,433,431
Fund Balances (Deficit) - Beginning	2,230,412	2,230,412	2,230,412	-
Fund Balances (Deficit) - Ending	\$ 980,831	\$ 918,669	\$ 2,352,100	\$ 1,433,431

LaSalle Parish Police Jury

**Criminal Court
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Eded December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$ 125,000	\$ 85,000	\$ 80,340	\$ (4,660)
Other	-	-	-	-
Total Revenues	125,000	85,000	80,340	(4,660)
<u>Expenditures</u>				
Current:				
General Government:				
Judicial	335,000	515,000	472,436	42,564
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	335,000	515,000	472,436	42,564
Excess (Deficiency) of Revenues Over Expenditures	(210,000)	(430,000)	(392,096)	37,904
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	210,000	430,000	430,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	37,904	37,904
Fund Balances (Deficit) - Beginning	(301,319)	(301,319)	(408,198)	(106,879)
Fund Balances (Deficit) - Ending	\$ (301,319)	\$ (301,319)	\$ (370,294)	\$ (68,975)

LaSalle Parish Police Jury

Workforce Investment

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Eded December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Federal Funds	\$ 2,000,000	\$ 2,000,000	\$ 1,087,774	\$ (912,226)
Total Revenues	2,000,000	2,000,000	1,087,774	(912,226)
<u>Expenditures</u>				
Current:				
Economic Development	2,000,000	2,000,000	1,087,774	912,226
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	2,000,000	2,000,000	1,087,774	912,226
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances (Deficit) - Beginning	-	-	-	-
Fund Balances (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

LaSalle Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended December 31, 2018
<u>Total OPEB Liability</u>	
Beginning Balance	\$ 229,728
Service Cost	10,648
Interest	9,855
Benefit Payments	-
Ending Balance	<u>250,231</u>
<u>Fiduciary Net Position</u>	
Beginning Balance	-
Employer Contributions	-
Benefit Payments	-
Ending Balance	<u>-</u>
Net OPEB Liability	<u>\$ 250,231</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	 0.0%
Covered Payroll	1,078,436
Net OPEB Liability as a Percentage of Covered Payroll	 23.2%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

LaSalle Parish Police Jury

Schedule of Net Pension Liability Data

Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of	Position as a
			Covered	Total Pension	
			Payroll	Liability	
Parochial Employees Retirement System					
December 31, 2014	0.19%	82,014	1,029,371	8.0%	99.1%
December 31, 2015	0.18%	472,582	1,033,024	45.7%	92.2%
December 31, 2016	0.17%	358,742	833,997	43.0%	94.1%
December 31, 2017	0.15%	(114,709)	951,236	-12.1%	102.0%
Registrar of Voters Retirement System					
June 30, 2015	0.22%	58,368	21,349	273.4%	77.7%
June 30, 2016	0.19%	44,996	21,799	206.4%	76.9%
June 30, 2017	0.15%	34,563	22,405	154.3%	80.5%
June 30, 2018	0.16%	37,088	21,798	170.1%	80.6%

Notes to Schedule:

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

LaSalle Parish Police Jury

Schedule of Employer Contributions

Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	149,259	149,259	-	1,029,371	14.50%
December 31, 2015	134,293	134,293	-	1,033,024	13.00%
December 31, 2016	108,420	134,876	(26,456)	833,997	16.17%
December 31, 2017	109,392	119,045	(9,653)	951,236	12.51%
Registrar of Voters Retirement System					
June 30, 2015	4,994	4,994	-	21,349	23.39%
June 30, 2016	4,632	4,632	-	21,799	21.25%
June 30, 2017	4,481	4,338	143	22,405	19.36%
June 30, 2018	3,706	3,716	(10)	21,798	17.05%

Notes to Schedule:

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

LaSalle Parish Police Jury

Other Governmental Funds Combining Balance Sheet - December 31, 2018

	<u>Road Districts</u>	<u>Courthouse Maintenance</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
Assets					
Cash and Equivalents	\$ 639,262	\$ 129,530	\$ 94,936	\$ 89,977	\$ 953,705
Receivables	565,508	542,583	77,682	19,970	1,205,743
Other Assets	-	-	-	-	-
Total Assets	\$ 1,204,770	\$ 672,113	\$ 172,618	\$ 109,947	\$ 2,159,448
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable	\$ 13,262	\$ 11,375	\$ 845	\$ 25,114	\$ 50,596
Other Liabilities	-	1,886	804	-	2,690
Total Liabilities	13,262	13,261	1,649	25,114	53,286
Fund Balance:					
Restricted					
Other General Government	-	658,852	-	-	658,852
Public Works	1,191,508	-	-	84,833	1,276,341
Health and Welfare	-	-	170,969	-	170,969
Unassigned	-	-	-	-	-
Total Fund Balance (Deficit)	1,191,508	658,852	170,969	84,833	2,106,162
Total Liabilities and Fund Balance	\$ 1,204,770	\$ 672,113	\$ 172,618	\$ 109,947	\$ 2,159,448

LaSalle Parish Police Jury

Other Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2018

	<u>Road Districts</u>	<u>Courthouse Maintenance</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
<u>Revenues</u>					
Ad Valorem Taxes	\$ 595,168	\$ 570,916	\$ 79,087	\$ -	\$ 1,245,171
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues:					
Federal Funds	-	-	-	-	-
State Funds:					
State Revenue Sharing	-	-	3,779	-	3,779
Parish Transportation	-	-	-	247,454	247,454
Other	-	410	57	-	467
Fines and Forfeitures	-	-	-	-	-
Other	1,180	175	126	244	1,725
Total Revenues	596,348	571,501	83,049	247,698	1,498,596
<u>Expenditures</u>					
Current:					
General Government	-	478,987	-	-	478,987
Public Works	186,447	-	-	268,549	454,996
Health and Welfare	-	-	81,279	-	81,279
Culture and Recreation	-	-	-	-	-
Economic Development	-	-	-	-	-
Capital Outlay	263,632	-	-	-	263,632
Debt Service	-	-	-	4,831	4,831
Total Expenditures	450,079	478,987	81,279	273,380	1,283,725
Excess (Deficiency) of Revenues Over Expenditures	146,269	92,514	1,770	(25,682)	214,871
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	146,269	92,514	1,770	(25,682)	214,871
Fund Balances (Deficit) - Beginning	1,045,239	566,338	169,199	110,515	1,891,291
Fund Balances (Deficit) - Ending	\$ 1,191,508	\$ 658,852	\$ 170,969	\$ 84,833	\$ 2,106,162

LaSalle Parish Police Jury

Road District Funds Funds

Combining Balance Sheet - December 31, 2018

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Assets											
Cash and Equivalents	\$ 65,390	\$ 142,482	\$ 67,287	\$ 73,012	\$ 44,481	\$ 72,793	\$ 75,340	\$ 45,091	\$ 27,368	\$ 26,018	\$ 639,262
Receivables	48,686	51,795	78,698	42,937	19,414	86,006	95,657	101,257	31,027	10,031	565,508
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 114,076	\$ 194,277	\$ 145,985	\$ 115,949	\$ 63,895	\$ 158,799	\$ 170,997	\$ 146,348	\$ 58,395	\$ 36,049	\$ 1,204,770
Liabilities and Fund Balances											
Liabilities:											
Accounts Payable	\$ 1,309	\$ 2,790	\$ 926	\$ 1,327	\$ 1,124	\$ 1,188	\$ 801	\$ 2,001	\$ 1,325	\$ 471	\$ 13,262
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	1,309	2,790	926	1,327	1,124	1,188	801	2,001	1,325	471	13,262
Fund Balance:											
Restricted											
Public Works	112,767	191,487	145,059	114,622	62,771	157,611	170,196	144,347	57,070	35,578	1,191,508
Total Fund Balance (Deficit)	112,767	191,487	145,059	114,622	62,771	157,611	170,196	144,347	57,070	35,578	1,191,508
Total Liabilities and Fund Balance	\$ 114,076	\$ 194,277	\$ 145,985	\$ 115,949	\$ 63,895	\$ 158,799	\$ 170,997	\$ 146,348	\$ 58,395	\$ 36,049	\$ 1,204,770

LaSalle Parish Police Jury

Other Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2018

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
<u>Revenues</u>											
Ad Valorem Taxes	\$ 50,480	\$ 59,277	\$ 81,406	\$ 44,966	\$ 21,037	\$ 94,653	\$ 97,586	\$ 103,112	\$ 32,763	\$ 9,888	\$ 595,168
Intergovernmental Revenues:											
Other	64	117	65	39	87	309	92	50	290	67	1,180
Total Revenues	50,544	59,394	81,471	45,005	21,124	94,962	97,678	103,162	33,053	9,955	596,348
<u>Expenditures</u>											
Current:											
Public Works	27,541	4,578	36,920	24,296	6,477	16,249	31,637	10,119	19,279	9,351	186,447
Capital Outlay	3,121	28,906	28,286	-	25,484	72,029	34,516	71,290	-	-	263,632
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	30,662	33,484	65,206	24,296	31,961	88,278	66,153	81,409	19,279	9,351	450,079
Excess (Deficiency) of Revenues Over Expenditures	19,882	25,910	16,265	20,709	(10,837)	6,684	31,525	21,753	13,774	604	146,269
<u>Other Financing Sources (Uses)</u>											
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	19,882	25,910	16,265	20,709	(10,837)	6,684	31,525	21,753	13,774	604	146,269
Fund Balances (Deficit) - Beginning	92,885	165,577	128,794	93,913	73,608	150,927	138,671	122,594	43,296	34,974	1,045,239
Fund Balances (Deficit) - Ending	\$ 112,767	\$ 191,487	\$ 145,059	\$ 114,622	\$ 62,771	\$ 157,611	\$ 170,196	\$ 144,347	\$ 57,070	\$ 35,578	\$ 1,191,508

LaSalle Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2018

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Awards to Subrecipients</u>
Department of Labor			
Pass-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 409,218	\$ 409,218
WIOA Youth Activities	17.259	366,309	366,309
WIOA Dislocated Worker Formula Grants	17.278	306,199	306,199
Total WIOA Cluster		<u>1,081,726</u>	<u>1,081,726</u>
National Emergency Grants	17.277	<u>3,496</u>	<u>3,496</u>
Total Department of Labor		<u>1,085,222</u>	<u>1,085,222</u>
Department of Health and Human Services			
Pass-through the Louisiana Workforce Commission			
Temporary Assistance for Needy Families	93.558	<u>2,552</u>	<u>2,552</u>
Total Department of Health and Human Services		<u>2,552</u>	<u>2,552</u>
Total Louisiana Workforce Commission		<u>1,087,774</u>	<u>1,087,774</u>
Department of Housing and Urban Development			
Passed-through the Louisiana Division of Administration			
Community Development Block Grant/ State's Program	14.228	<u>304,567</u>	<u>-</u>
Total Department of Housing and Urban Development		<u>304,567</u>	<u>-</u>
Total Expenditure of Federal Awards		<u>\$ 1,392,341</u>	<u>\$ 1,087,774</u>

Note

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

LaSalle Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2018

Eddie Coolman	\$ 9,600
Charles Poole	9,600
Jerry Harris	9,600
Larkin Jackson	9,600
Clifton Jackson	9,600
Jack Zeagler	9,600
Mike Crooks	9,600
Bard Lambeth	13,200
Brent Farley	9,600
Casey Jones	9,600
	<hr/>
Total Compensation	<u><u>\$ 99,600</u></u>

LaSalle Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2018

Agency Head (President) - Bard Lambeth

Purpose:

Compensation \$ 13,200

Benefits

Health Insurance 13,428

Retirement - 13,428

Reimbursements 1,970



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

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

LaSalle Parish Police Jury
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of and for the year ended December 31, 2018, 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 May 7, 2019.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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PURPOSE OF THIS REPORT

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



Rozier, Harrington & McKay
Alexandria, Louisiana
May 7, 2019



**Rozier Harrington
& McKay** | CERTIFIED PUBLIC
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

LaSalle Parish Police Jury
Jena, Louisiana

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the LaSalle Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2018. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

MANAGEMENT'S RESPONSIBILITY

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

AUDITOR'S RESPONSIBILITY

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

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

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, the Police Jury, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Police Jury, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the



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LaSalle Parish Police Jury
May 7, 2019

auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Rozier, Harrington & McKay
Alexandria, Louisiana
May 7, 2019

**LaSalle Parish Police Jury
 Schedule of Findings and Questioned Cost
 December 31, 2018**

Part I
Summary of Auditor's Results

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Police Jury as of December 31, 2018 and for the year then ended expressed opinions summaries as follows:

Summary of Opinions

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

- A no deficiencies in internal control were reported in connection with the audit.
- No instances of noncompliance material to the financial statements were disclosed during the audit.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2018 are presented as follows:

DEPARTMENT OF LABOR (WIA CLUSTER)
 CFDA No. 17.258 – WIOA Adult Program
 CFDA No. 17.259 – WIOA Youth Activities
 CFDA No. 17.278 – WIOA Dislocated Worker Formula Grants

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The LaSalle Parish Police Jury was considered to be a low risk auditee as defined by the Uniform Guidance.

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

None

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

None

**LaSalle Parish Police Jury
Managements' Corrective Action Plan
December 31, 2018**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
There were no findings.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
There were no findings.	Response – N/A
SECTION III MANAGEMENT LETTER	
No management letter was issued.	Response – N/A

**LaSalle Parish Police Jury
 Schedule of Prior Year Findings and Questioned Costs
 December 31, 2018**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2017-1: Segregation of Duties</u> Typically checks issued to vendors are signed by an employee using a signature stamp. The employee with custody of the stamp also has fully access to the accounting system. Due to the conflicting nature of these responsibilities, procedures should be adopted to provide oversight and monitoring associated with use and custody of the signature stamps.	<u>2017-1 - Resolved</u> For the year ended December 31, 2018, disbursements executed with a signature stamp were subject to additional oversight.
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures



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& McKay** | CERTIFIED PUBLIC
ACCOUNTANTS |

Independent Accountant's Report
On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the LaSalle Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' Response.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Rozier, Harrington and McKay
Certified Public Accountants
Alexandria, Louisiana
May 7, 2019

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LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt	<p>The LaSalle Parish Library has adopted a set of comprehensive policies and procedures that are utilized exclusively by the Library's staff. Policies and procedures associated with the remainder of the Police Jury's operations are not in written form, with the exception of certain personnel matters addressed in the Police Jury's Personnel Manual.</p>	<p>Despite the absence of written details, the Police Jury has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, we will consider the need to formally adopt the procedures that are in place and performing as intended.</p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>RHM has obtained a listing of the Police Jury's bank account and selected all of them for testing. The month of October was randomly selected.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Secretary/Treasurer periodically inspects the reconciliation reports but the process is informal and no documentation is retained.</p> <p>Amounts outstanding for more than 12 months are limited to a small volume of transactions with a total balance of \$13,122.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The absence of segregation is mitigated by a relatively small transaction volume, a limited number of revenue sources that are easily verified, revenues that conform to predictable patterns and refraining from transactions involving currency.</p> <p>Due to the modest nature of the outstanding amounts, no formal research has been conducted.</p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>Coverage for employee theft is maintained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as</p>	<p>The days of March 13th and May 23rd were randomly selected.</p>	<p><i>The results did not include findings or criticisms.</i></p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<p>a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>The Police Jury does keep sequentially numbered receipts.</p> <p>Receipt totals match the total on deposit slips.</p> <p>Deposit slip totals match the images on the bank statement.</p> <p>The Assistant Secretary represented they do make deposits daily.</p> <p>The amount per bank statement is recorded in the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

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

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

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Schedule of Procedures, Results and Managements' Response

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

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.</p>	<p>Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.</p>	<p>The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilitates identifying contract payments.</p> <p>We will attempt to identify a practical method of furnishing this information in the future.</p>

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Schedule of Procedures, Results and Managements' Response

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	The Secretary provided a listing of all employees and gave representation the listing is complete. Five employees where randomly selected.	<i>The results did not include findings or criticisms.</i>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and: a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). b. Observe that supervisors approved the attendance and leave of the selected employees/officials. c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	All employees randomly selected documented their daily attendance and leave. There is documentation that a supervisor approved the attendance and lave of the employees. There is evidence in the employee file that leave accrued or taken is reflected on the Police Jury's leave records.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials'	Based on management's representation, there were no leave payments at termination in the fiscal year.	<i>The results did not include findings or criticisms.</i>

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

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

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Schedule of Procedures, Results and Managements' Response

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	Documentation demonstrated that, with the exception of one employee, employees have completed one hour of ethics training during the fiscal year.	<i>The Police Jury will make all employees take ethics training yearly no matter if they are not full-time workers.</i>

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Schedule of Procedures, Results and Managements' Response

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	Management represented that the Police Jury did not enter into any new bonds or notes during the fiscal year. The State Bond Commission approval does not apply.	<i>The results did not include findings or criticisms.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Management provided a listing of all bonds/notes outstanding at the end of the fiscal year and representation that the listing is complete. The John Deere note was randomly selected. Supporting documentation regarding the note was inspected The Police Jury made the required payments for the not in the fiscal year.	<i>The results did not include findings or criticisms.</i>

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Schedule of Procedures, Results and Managements' Response

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