

2

0

1

9

**ASSUMPTION PARISH POLICE JURY**  
*Louisiana*



**FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**



**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**



**Postlethwaite & Netterville**

**A Professional Accounting Corporation**

**[www.pncpa.com](http://www.pncpa.com)**

**TABLE OF CONTENTS**

|   | Page No. |
|---|----------|
| Independent Auditors' Report  | 1-2      |
| <b>REQUIRED SUPPLEMENTARY INFORMATION – Part I</b>  |          |
| Management's Discussion and Analysis  | 3-10     |
| <b>BASIC FINANCIAL STATEMENTS</b>   |          |
| <u>Government-Wide Financial Statements (GWFS)</u>  |          |
| Statement of Net Position   | 11       |
| Statement of Activities   | 12-13    |
| <u>Fund Financial Statements (FFS)</u>  |          |
| Governmental Funds:   |          |
| Balance Sheet   | 14-16    |
| Reconciliation of the Governmental Funds Balance Sheet<br>to the Statement of Net Position  | 17       |
| Statement of Revenues, Expenditures, and Changes in Fund Balances   | 18-20    |
| Reconciliation of the Governmental Funds - Statement of Revenues, Expenditures,<br>And Changes in Fund Balance to Statement of Activities | 21       |
| Proprietary Funds:  |          |
| Statement of Net Position   | 22       |
| Statement of Revenues, Expenses, and Changes in Fund Net Position   | 23       |
| Statement of Cash Flows   | 24-25    |
| Notes to Financial Statements   | 26-59    |
| <b>REQUIRED SUPPLEMENTARY INFORMATION – Part II</b>   |          |
| Major Fund Descriptions   | 60       |
| Budgetary Comparison Schedules:   |          |
| General Fund  | 61-62    |
| Library Fund  | 63       |
| Section Eight Housing   | 64       |
| Sales and Use Tax Fund  | 65       |
| Consolidated Fire District – Labadieville   | 66       |
| Road Improvement Tax Fund   | 67       |

## TABLE OF CONTENTS

|   |         |
|---|---------|
| Schedule of Changes in Total Other Postemployment Benefits Liability and Related Ratios   | 68      |
| Schedule of Proportionate Share of the Net Pension Liability  | 69      |
| Schedule of Contributions   | 70      |
| Notes to Required Supplementary Information   | 71-73   |
| <b>OTHER SUPPLEMENTAL INFORMATION:</b>  |         |
| Non-major Governmental Funds:   |         |
| Non-major Governmental Funds Descriptions   | 74-75   |
| Non-major Governmental Funds Combining Balance Sheet  | 76-86   |
| Non-major Governmental Funds Combining Statement of Revenues, Expenditures,<br>and Changes in Fund Balances   | 87-97   |
| Non-major Enterprise Funds:   |         |
| Non-major Enterprise Funds Descriptions   | 98      |
| Non-major Enterprise Funds Combining Statement of Net Position  | 99      |
| Non-major Enterprise Funds Combining Statement of Revenues, Expenses, and<br>Changes in Fund Net Position   | 100     |
| Non-major Enterprise Funds Combining Statement of Cash Flows  | 101-102 |
| Combining Statement of Net Position – Discretely Presented Component Units  | 103     |
| Combining Statement of Activities – Discretely Presented Component Units  | 104     |
| Schedule of Compensation Paid to Police Jurors  | 105     |
| Schedule of Compensation, Benefits, and Other Payments to Agency Head   | 106     |
| <b>OTHER REPORTS REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></b>   |         |
| Independent Auditors' Report on Internal Control Over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance with <i>Government Auditing Standards</i> | 107-108 |
| Independent Auditors' Report on Compliance for Each Major Program and on<br>Internal Control over Compliance Required by the Uniform Guidance   | 109-110 |
| Schedule of Expenditures of Federal Awards – For the Year<br>Ended December 31, 2019  | 111-112 |
| Schedule of Findings and Questioned Costs   | 113-114 |
| Summary Schedule of Prior Audit Findings  | 115     |

## INDEPENDENT AUDITORS' REPORT

Assumption Parish Police Jury  
Napoleonville, Louisiana

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

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, which represents one hundred percent of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-10, major fund descriptions on page 60, budgetary comparison information on pages 61-67, schedule of changes in total other postemployment benefits liability and related ratios on page 68, schedule of proportionate share of the net pension liability on page 69, schedule of contributions on page 70, and notes to required supplementary information on pages 71-73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining and individual fund financial statements on pages 74-102, the combining statements – discretely presented component units on pages 103 and 104, the schedule of compensation paid to police jurors on page 105, the schedule of compensation, benefits, and other payments to agency head on page 106 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 111 and 112 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, the combining statements – discretely presented component units, the schedule of compensation paid to police jurors, the schedule of compensation, benefits, and other payments to agency head, 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual non-major fund financial statements, the combining statements – discretely presented component units, the schedule of compensation paid to police jurors, the schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2020 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

Donaldsonville, LA  
September 23, 2020

**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

As financial management of the Assumption Parish Police Jury (hereinafter, Police Jury), we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2019. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

**Financial Highlights**

- The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$62.4 million (net position).
- Long-term liabilities increased approximately \$3.4 million due increases in other postemployment benefits liability and pension liability of approximately \$1.8 million and \$1.6 million, respectively.
- Capital and operating grants related to governmental activities increased approximately \$1.1 million due to the LCDBG Disaster Recovery Program Grant Funds received in the current year for an oxidation pond project and sewer improvements.
- There was an increase of approximately \$950,000 in other general and administrative expenses as a result of losses on various fixed asset disposals in the current year and current year depreciation expense.
- As of the close of the current fiscal year, the Police Jury's governmental funds reported ending fund balances of approximately \$22.9 million. Of the total, approximately, \$18.7 million is from taxes or grant funding restricted by law to be used for a specific purpose. Approximately \$157,000 is funding from various other sources that has been assigned to be used for a certain purpose designated by the Police Jury, and the remaining portion of fund balance of approximately \$4 million is unassigned and available for use at the discretion of the Police Jury.
- Net Position of business-type activities decreased by approximately \$403,000. Decrease is mainly the result of the solid waste contract exceeding the fees collected from the citizens of the Parish, recycling contract expenses, litter abatement program expenses, and the expenses from Hurricane Barry clean-up.
- At the end of the current fiscal year, the unassigned, available for use fund balance for the General Fund was nearly \$4 million or 180.3% of the total General Fund expenditures.

**Overview of the Financial Statements**

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

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

The *statement of net position* presents information on all of the Police Jury's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference among the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**Overview of the Financial Statements (continued)**

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

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

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

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Police Jury's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate a comparison between *governmental funds* and *governmental activities*.

The Police Jury maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Library Fund, Section Eight Housing, Sales and Use Tax, Consolidated Fire District – Labadieville, Road Improvement Tax Fund, and LCDBG Disaster Recovery Program, all of which are considered to be *major funds*. All nonmajor governmental funds are combined into a single, aggregated presentation under the label of *other governmental funds*. Individual fund data for each of these non-major funds is provided in the form of *combining statements* elsewhere in the financial statements.

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**Overview of the Financial Statements (continued)**

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

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

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

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. Included therein are the combining statements referred to earlier in connection with non-major governmental and proprietary funds. Also, under the label of *other supplementary information*, data on the compensation of the police jurors can be found.

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by over \$62.4 million at the close of the most recent fiscal year.

By far the largest portion of the Police Jury's net position (over \$44.4 million or 71.2% of total net position) reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, roads, equipment and construction in process). The Police Jury uses these capital assets in the delivery of services to its citizens; consequently, these assets are *not* available for future spending. The Police Jury's investment in capital assets is reported net of related debt, if any. It should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. As of December 31, 2019, the Police Jury has no debt related to these capital assets.

Net position of the Police Jury's governmental activities increased 0.6 percent to approximately \$60.9 million. Net position of the Police Jury's business-type activities decreased approximately 21.2 percent to approximately \$1.5 million.

The Police Jury's total revenues increased by approximately \$1.3 million to nearly \$17 million. Approximately 55 percent of the Police Jury's revenues comes from tax collections, 16.2 percent comes from charges for services, 11.4 percent comes from capital grants and contributions and 4.3 percent comes from operating grants and contributions.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**STATEMENT OF NET POSITION**

|   | <b><u>Governmental Activities</u></b> |                      | <b><u>Business-Type Activities</u></b> |                     |
|---|---------------------------------------|----------------------|--|---------------------|
|   | <b><u>2019</u></b>                    | <b><u>2018</u></b>   | <b><u>2,019</u></b>                    | <b><u>2018</u></b>  |
| <b><u>ASSETS</u></b>                                |                                       |                      |  |                     |
| Current and other assets                            | \$ 24,243,559                         | \$ 23,184,860        | \$ 1,188,000                           | \$ 1,623,361        |
| Capital assets, net                                 | 44,069,261                            | 44,233,323           | 352,258                                | 318,633             |
| <b>TOTAL ASSETS</b>                                 | <b>68,312,820</b>                     | <b>67,418,183</b>    | <b>1,540,258</b>                       | <b>1,941,994</b>    |
| Deferred outflows of resources                      | 2,887,875                             | 628,425              | 157,364                                | 25,356              |
| Total assets and deferred outflows of resources     | 71,200,695                            | 68,046,608           | 1,697,622                              | 1,967,350           |
| <b><u>LIABILITIES</u></b>                           |                                       |                      |  |                     |
| Current liabilities                                 | 1,485,435                             | 1,297,088            | 13,837                                 | 28,969              |
| Long-term liabilities                               | 8,220,740                             | 5,025,363            | 170,724                                | -                   |
| <b>TOTAL LIABILITIES</b>                            | <b>9,706,175</b>                      | <b>6,322,451</b>     | <b>184,561</b>                         | <b>28,969</b>       |
| Deferred inflows of resources                       | 617,410                               | 1,231,239            | 11,177                                 | 33,577              |
| Total liabilities and deferred inflows of resources | 10,323,585                            | 7,553,690            | 195,738                                | 62,546              |
| <b><u>NET POSITION</u></b>                          |                                       |                      |  |                     |
| Net investment in capital assets                    | 44,069,261                            | 44,233,323           | 352,258                                | 318,633             |
| Restricted  | 18,732,288                            | 17,155,021           | -                                      | 11,227              |
| Unrestricted  | (1,924,439)                           | (895,426)            | 1,149,626                              | 1,574,944           |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 60,877,110</b>                  | <b>\$ 60,492,918</b> | <b>\$ 1,501,884</b>                    | <b>\$ 1,904,804</b> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**STATEMENT OF ACTIVITIES**

|  | <u>Governmental Activities</u> |                      | <u>Business-Type Activities</u> |                     |
|--|--------------------------------|----------------------|---------------------------------|---------------------|
|  | <u>2019</u>                    | <u>2018</u>          | <u>2019</u>                     | <u>2018</u>         |
| <b><u>REVENUES</u></b>                               |                                |                      |                                 |                     |
| Program revenues                                     |                                |                      |                                 |                     |
| Charges for services                                 | \$ 350,701                     | \$ 355,742           | \$ 2,397,734                    | \$ 2,389,026        |
| Capital grants and contributions                     | 1,922,063                      | 842,892              | 29,830                          | 241,486             |
| Operating grants and contributions                   | 714,787                        | 720,021              | 176                             | 2,798               |
| Taxes  |                                |                      |                                 |                     |
| Property taxes                                       | 3,994,047                      | 4,083,454            | -                               | -                   |
| Sales and use taxes                                  | 4,683,882                      | 4,442,230            | -                               | -                   |
| Other taxes  | 641,890                        | 748,983              | -                               | -                   |
| Licenses, permits, and fines                         | 658,160                        | 655,001              | -                               | -                   |
| Use of money and property                            | 720,152                        | 241,389              | 56,433                          | 25,106              |
| Other local sources                                  | 210,619                        | 374,128              | 1,154                           | 121                 |
| State sources  | 615,623                        | 578,879              | -                               | -                   |
| <b>TOTAL REVENUES</b>                                | <b>14,511,924</b>              | <b>13,042,719</b>    | <b>2,485,327</b>                | <b>2,658,537</b>    |
| <b><u>EXPENSES</u></b>                               |                                |                      |                                 |                     |
| General government                                   |                                |                      |                                 |                     |
| Legislative  | 335,024                        | 428,875              | -                               | -                   |
| Judicial   | 846,067                        | 1,177,680            | -                               | -                   |
| Executive  | 63,442                         | 69,935               | -                               | -                   |
| Elections  | 58,494                         | 52,559               | -                               | -                   |
| Financial and administrative                         | 391,637                        | 422,743              | -                               | -                   |
| Other general administration                         | 2,496,195                      | 1,291,152            | -                               | -                   |
| Public safety  | 2,669,266                      | 2,769,341            | 46,636                          | 68,029              |
| Public works   | 3,088,894                      | 3,137,559            | 2,565,909                       | 2,338,333           |
| Health and welfare                                   | 2,387,880                      | 2,082,597            | 320,702                         | 471,629             |
| Culture and recreation                               | 1,599,753                      | 1,592,071            | -                               | -                   |
| Economic development                                 | 146,080                        | 204,069              | -                               | -                   |
| <b>TOTAL EXPENSES</b>                                | <b>14,082,732</b>              | <b>13,228,581</b>    | <b>2,933,247</b>                | <b>2,877,991</b>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b> | <b>429,192</b>                 | <b>(185,862)</b>     | <b>(447,920)</b>                | <b>(219,454)</b>    |
| Net transfers in/(out)                               | (45,000)                       | (95,911)             | 45,000                          | 95,911              |
| <b>INCREASE (DECREASE) IN NET POSITION</b>           | <b>384,192</b>                 | <b>(281,773)</b>     | <b>(402,920)</b>                | <b>(123,543)</b>    |
| <b>NET POSITION - JANUARY 1</b>                      | <b>60,492,918</b>              | <b>60,774,691</b>    | <b>1,904,804</b>                | <b>2,028,347</b>    |
| <b>NET POSITION - DECEMBER 31</b>                    | <b>\$ 60,877,110</b>           | <b>\$ 60,492,918</b> | <b>\$ 1,501,884</b>             | <b>\$ 1,904,804</b> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**Governmental Activities**

Revenues of the Police Jury's governmental activities increased by approximately \$1.5 million or 11.3 percent, while total expenses also increased by approximately \$850,000 or 6.5 percent. The increase in revenue is due to an increase in capital and operating grants of approximately \$1.1 million due to the LCDBG Disaster Recovery Program Grant Funds which are being used for several projects related to sewer improvements.

**Business-type Activities**

Revenues of the Police Jury's business-type activities decreased by approximately \$170,000 or 6.5 percent, while total expenses increased by approximately \$55,000 or 1.9 percent. The revenue decreased due to capital grant funds that were received in the prior year for the purpose of starting a mosquito abatement district in the prior year. The increase in total expenses is due to additional costs incurred for mosquito abatement during the current year.

**Component Units**

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

**Discrete Component Units**

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

**Financial Analysis of the Police Jury's Funds**

*Governmental Funds:*

The Police Jury completed the year with a combined fund balance for its governmental funds of nearly \$22.9 million. This is an increase in the combined governmental fund balance of approximately \$1.2 million. This increase is mainly due to an increase in federal grant revenue and use of money and property. Tax revenues received, state funds, and all other revenue in the current year were consistent with prior year.

*Proprietary Funds:*

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

**General Fund Budgetary Highlights**

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

**Expenditures:**

Culture and recreation expenditures decreased approximately \$369,000 due to a reduction in spending during current year.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**Capital Assets**

The Police Jury's total governmental and business-type activities investment in capital assets as of December 31, 2019 amounts to approximately \$44.4 million (net of accumulated depreciation). This investment includes land, buildings, improvements other than buildings, roads, bridges, equipment and construction in progress between governmental and business-type activities. Capital assets increased by approximately \$2.3 million in total, a 3 percent increase for governmental activities and a 12.3% increase for business-type activities over last year. The Police Jury began street improvements in the amount of approximately \$1.2 million, an oxidation pond project in the amount of approximately \$493,000, and sewer improvements in the amount of approximately \$614,000 in the current year. Additionally, the street improvements started in prior year were completed during the current year and transferred to roads.

|                                   | <u>Governmental Activities</u> |                      | <u>Business-Type Activities</u> |                   |
|-----------------------------------|--------------------------------|----------------------|---------------------------------|-------------------|
|                                   | <u>2019</u>                    | <u>2018</u>          | <u>2019</u>                     | <u>2018</u>       |
| Land                              | \$ 2,226,953                   | \$ 2,226,953         | \$ 30,023                       | \$ 30,023         |
| Buildings                         | 24,821,614                     | 25,435,816           | 41,300                          | -                 |
| Improvements other than buildings | 16,386,725                     | 16,184,140           | -                               | -                 |
| Roads                             | 20,880,104                     | 18,571,310           | -                               | -                 |
| Bridges                           | 1,616,452                      | 1,616,452            | -                               | -                 |
| Equipment and other               | 7,431,997                      | 7,258,488            | 507,445                         | 488,544           |
| Construction in progress          | 1,704,120                      | 1,554,139            | 6,750                           | 2,800             |
| Less accumulated depreciation     | <u>(30,998,704)</u>            | <u>(28,613,975)</u>  | <u>(233,260)</u>                | <u>(202,734)</u>  |
| Total, net of depreciation        | <u>\$ 44,069,261</u>           | <u>\$ 44,233,323</u> | <u>\$ 352,258</u>               | <u>\$ 318,633</u> |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2019**

**Economic Factors and Next Year's Budget**

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

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

| Assumption Parish Police Jury<br>2020 Budget factors |            |                |
|--|------------|----------------|
|  | 2020 rates | 2019 rates     |
| Assumption Parish Police Jury                        | 12.25%     | 11.50%         |
| Registrar of Voters                                  | 18.00%     | 17.00 – 18.00% |
| District Attorney                                    | 4.00%      | 1.25% - 4.00%  |

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

**Contacting the Assumption Parish Police Jury's Management**

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

## **BASIC FINANCIAL STATEMENTS**

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**STATEMENT OF NET POSITION****DECEMBER 31, 2019**

|   | Primary Government         |                             |                      | Component<br>Units   |
|---|----------------------------|-----------------------------|----------------------|----------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                |                      |
| <b>ASSETS</b>                               |                            |                             |                      |                      |
| Cash and cash equivalents                   | \$ 8,370,259               | \$ 210,944                  | \$ 8,581,203         | \$ 5,810,100         |
| Investments                                 | 10,784,860                 | 794,407                     | 11,579,267           | 5,889,850            |
| Receivables                                 | 4,974,663                  | 194,744                     | 5,169,407            | 1,754,292            |
| Internal balances                           | 12,095                     | (12,095)                    | -                    | -                    |
| Other assets                                | 63,950                     | -                           | 63,950               | 109,737              |
| Restricted assets:                          |                            |                             |                      |                      |
| Cash and cash equivalents                   | 37,732                     | -                           | 37,732               | 108,047              |
| Investments                                 | -                          | -                           | -                    | 689,882              |
| Capital assets                              |                            |                             |                      |                      |
| Non-depreciable                             | 3,931,073                  | 36,773                      | 3,967,846            | 825,583              |
| Net depreciable                             | 40,138,188                 | 315,485                     | 40,453,673           | 19,054,473           |
| <b>TOTAL ASSETS</b>                         | <b>68,312,820</b>          | <b>1,540,258</b>            | <b>69,853,078</b>    | <b>34,241,964</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                            |                             |                      |                      |
| Pension related                             | 1,397,854                  | 63,058                      | 1,460,912            | 924,710              |
| Other postemployment benefits related       | 1,490,021                  | 94,306                      | 1,584,327            | 1,294,647            |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b> | <b>2,887,875</b>           | <b>157,364</b>              | <b>3,045,239</b>     | <b>2,219,357</b>     |
| <b>LIABILITIES</b>                          |                            |                             |                      |                      |
| Accounts payable                            | 839,731                    | 10,110                      | 849,841              | 92,128               |
| Salaries payable                            | 70,987                     | 2,197                       | 73,184               | -                    |
| Other liabilities                           | 476,247                    | -                           | 476,247              | -                    |
| Liabilities payable from restricted assets  | -                          | -                           | -                    | 325,145              |
| Long-term liabilities:                      |                            |                             |                      |                      |
| Bonds and compensated absences:             |                            |                             |                      |                      |
| Due within one year                         | -                          | -                           | -                    | 681,011              |
| Due in more than one year                   | 163,871                    | -                           | 163,871              | 1,945,000            |
| Other postemployment benefits liability:    |                            |                             |                      |                      |
| Due within one year                         | 98,470                     | 1,530                       | 100,000              | -                    |
| Due in more than one year                   | 6,481,519                  | 100,708                     | 6,582,227            | 7,405,904            |
| Net pension liability                       | 1,575,350                  | 70,016                      | 1,645,366            | 1,455,463            |
| <b>TOTAL LIABILITIES</b>                    | <b>9,706,175</b>           | <b>184,561</b>              | <b>9,890,736</b>     | <b>11,904,651</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>        |                            |                             |                      |                      |
| Pension related                             | 115,174                    | 4,479                       | 119,653              | 233,539              |
| Other postemployment benefits related       | 502,236                    | 6,698                       | 508,934              | 301,371              |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>  | <b>617,410</b>             | <b>11,177</b>               | <b>628,587</b>       | <b>534,910</b>       |
| <b>NET POSITION</b>                         |                            |                             |                      |                      |
| Net investment in capital assets            | 44,069,261                 | 352,258                     | 44,421,519           | 17,325,056           |
| Restricted                                  |                            |                             |                      |                      |
| Revenue bond debt service                   | -                          | -                           | -                    | 476,450              |
| Public improvements                         | 15,832,219                 | -                           | 15,832,219           | -                    |
| Federal and state grants                    | 2,147,606                  | -                           | 2,147,606            | -                    |
| Communications                              | 752,463                    | -                           | 752,463              | -                    |
| Unrestricted                                | (1,924,439)                | 1,149,626                   | (774,813)            | 6,220,254            |
| <b>TOTAL NET POSITION</b>                   | <b>\$ 60,877,110</b>       | <b>\$ 1,501,884</b>         | <b>\$ 62,378,994</b> | <b>\$ 24,021,760</b> |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

| Functions/Programs             | Expenses             | Program Revenues     |                                  |                                    |
|--------------------------------|----------------------|----------------------|----------------------------------|------------------------------------|
|                                |                      | Charges for Services | Capital Grants and Contributions | Operating Grants and Contributions |
| <b>Primary government:</b>     |                      |                      |                                  |                                    |
| Governmental activities:       |                      |                      |                                  |                                    |
| General government             |                      |                      |                                  |                                    |
| Legislative                    | \$ 335,024           | \$ -                 | \$ -                             | \$ -                               |
| Judicial                       | 846,067              | 77,054               | -                                | -                                  |
| Executive                      | 63,442               | -                    | -                                | -                                  |
| Elections                      | 58,494               | -                    | -                                | -                                  |
| Financial and administrative   | 391,637              | -                    | -                                | -                                  |
| Other general administration   | 2,496,195            | 7,050                | 46,522                           | 807                                |
| Public safety                  | 2,669,266            | 241,958              | 664,332                          | 778                                |
| Public works                   | 3,088,894            | -                    | -                                | -                                  |
| Health and welfare             | 2,387,880            | 9,752                | 1,211,209                        | 713,202                            |
| Culture and recreation         | 1,599,753            | 12,867               | -                                | -                                  |
| Economic development           | 146,080              | 2,020                | -                                | -                                  |
| Total governmental activities  | <u>14,082,732</u>    | <u>350,701</u>       | <u>1,922,063</u>                 | <u>714,787</u>                     |
| Business-type activities:      |                      |                      |                                  |                                    |
| Garbage collection             | 2,565,909            | 2,127,175            | -                                | -                                  |
| Emergency preparedness         | 46,636               | 53,481               | 21,330                           | 57                                 |
| Mosquito abatement             | 168,928              | 111,136              | 8,500                            | 119                                |
| Sewer                          | 151,774              | 105,942              | -                                | -                                  |
| Total business-type activities | <u>2,933,247</u>     | <u>2,397,734</u>     | <u>29,830</u>                    | <u>176</u>                         |
| Total primary government       | <u>\$ 17,015,979</u> | <u>\$ 2,748,435</u>  | <u>\$ 1,951,893</u>              | <u>\$ 714,963</u>                  |
| <b>Component units:</b>        |                      |                      |                                  |                                    |
| Public works                   | \$ 4,757,216         | \$ 5,400,849         | \$ -                             | \$ -                               |
| General government             | 1,335,368            | 1,247                | -                                | 134,708                            |
| Judicial                       | 1,104,445            | 2,702,093            | -                                | -                                  |
| Total component units          | <u>\$ 7,197,029</u>  | <u>\$ 8,104,189</u>  | <u>\$ -</u>                      | <u>\$ 134,708</u>                  |

Local sources

Taxes:

Ad valorem

Sales and use taxes

Other taxes

Licenses, permits, and fines

Use of money and property

Other revenue

State sources

Unrestricted revenue

Transfers (to) from other funds

Total general revenues and special items

Increase (decrease) in net position

Net Position - January 1, 2019

Net Position - December 31, 2019

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

Net (Expense) Revenue and  
Changes in Net Position

| Primary Government         |                             |                      | Component<br>Units   |
|----------------------------|-----------------------------|----------------------|----------------------|
| Governmental<br>Activities | Business-type<br>Activities | Total                |                      |
| \$ (335,024)               | \$ -                        | \$ (335,024)         | \$ -                 |
| (769,013)                  | -                           | (769,013)            | -                    |
| (63,442)                   | -                           | (63,442)             | -                    |
| (58,494)                   | -                           | (58,494)             | -                    |
| (391,637)                  | -                           | (391,637)            | -                    |
| (2,441,816)                | -                           | (2,441,816)          | -                    |
| (1,762,198)                | -                           | (1,762,198)          | -                    |
| (3,088,894)                | -                           | (3,088,894)          | -                    |
| (453,717)                  | -                           | (453,717)            | -                    |
| (1,586,886)                | -                           | (1,586,886)          | -                    |
| (144,060)                  | -                           | (144,060)            | -                    |
| <u>(11,095,181)</u>        | <u>-</u>                    | <u>(11,095,181)</u>  | <u>-</u>             |
| -                          | (438,734)                   | (438,734)            | -                    |
| -                          | 28,232                      | 28,232               | -                    |
| -                          | (49,173)                    | (49,173)             | -                    |
| -                          | (45,832)                    | (45,832)             | -                    |
| <u>-</u>                   | <u>(505,507)</u>            | <u>(505,507)</u>     | <u>-</u>             |
| <u>(11,095,181)</u>        | <u>(505,507)</u>            | <u>(11,600,688)</u>  | <u>-</u>             |
| -                          | -                           | -                    | 643,633              |
| -                          | -                           | -                    | (1,199,413)          |
| <u>-</u>                   | <u>-</u>                    | <u>-</u>             | <u>1,597,648</u>     |
| <u>-</u>                   | <u>-</u>                    | <u>-</u>             | <u>1,041,868</u>     |
| 3,994,047                  | -                           | 3,994,047            | 940,685              |
| 4,683,882                  | -                           | 4,683,882            | -                    |
| 641,890                    | -                           | 641,890              | -                    |
| 658,160                    | -                           | 658,160              | -                    |
| 720,152                    | 56,433                      | 776,585              | 171,278              |
| 210,619                    | 1,154                       | 211,773              | 123,431              |
| 615,623                    | -                           | 615,623              | 35,759               |
| (45,000)                   | 45,000                      | -                    | -                    |
| <u>11,479,373</u>          | <u>102,587</u>              | <u>11,581,960</u>    | <u>1,271,153</u>     |
| 384,192                    | (402,920)                   | (18,728)             | 2,313,021            |
| 60,492,918                 | 1,904,804                   | 62,397,722           | 21,708,739           |
| <u>\$ 60,877,110</u>       | <u>\$ 1,501,884</u>         | <u>\$ 62,378,994</u> | <u>\$ 24,021,760</u> |

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**DECEMBER 31, 2019**

|  | General<br>Fund     | Special Revenue Funds |                             |                      |
|--|---------------------|-----------------------|-----------------------------|----------------------|
|  |                     | Library<br>Fund       | Section<br>Eight<br>Housing | Sales and<br>Use Tax |
| <b><u>ASSETS</u></b>                           |                     |                       |                             |                      |
| Cash and cash equivalents                      | \$ 2,717,482        | \$ 680,550            | \$ 20,156                   | \$ 777,900           |
| Investments                                    | 505,095             | 1,702,617             | -                           | 1,951,622            |
| Receivables                                    | 985,021             | 454,972               | 339                         | 373,543              |
| Due from other funds                           | 8,576               | 36,575                | -                           | 1,968                |
| Other assets                                   | -                   | -                     | -                           | 1,194                |
| Restricted assets - cash                       | 37,732              | -                     | -                           | -                    |
| <b>TOTAL ASSETS</b>                            | <b>\$ 4,253,906</b> | <b>\$ 2,874,714</b>   | <b>\$ 20,495</b>            | <b>\$ 3,106,227</b>  |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>    |                     |                       |                             |                      |
| Liabilities:                                   |                     |                       |                             |                      |
| Accounts payable                               | \$ 62,666           | \$ 23,512             | \$ 309                      | \$ 17,440            |
| Salaries payable                               | 9,851               | 15,045                | -                           | 11,256               |
| Due to other funds                             | 1,408               | -                     | -                           | -                    |
| Other liabilities                              | 175,337             | -                     | -                           | -                    |
| <b>TOTAL LIABILITIES</b>                       | <b>249,262</b>      | <b>38,557</b>         | <b>309</b>                  | <b>28,696</b>        |
| Fund balances:                                 |                     |                       |                             |                      |
| Restricted                                     | -                   | 2,836,157             | 7,838                       | 3,077,531            |
| Assigned                                       | 37,732              | -                     | 12,348                      | -                    |
| Unassigned                                     | 3,966,912           | -                     | -                           | -                    |
| <b>TOTAL FUND BALANCES</b>                     | <b>4,004,644</b>    | <b>2,836,157</b>      | <b>20,186</b>               | <b>3,077,531</b>     |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 4,253,906</b> | <b>\$ 2,874,714</b>   | <b>\$ 20,495</b>            | <b>\$ 3,106,227</b>  |

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**DECEMBER 31, 2019**

|  | <u>Special Revenue Funds</u>                   |  | <u>Capital Project Fund</u>                    |
|--|--|--|--|
|  | <u>Con. Fire<br/>District<br/>Labadieville</u> | <u>Road<br/>Improvement<br/>Tax Fund</u> | <u>LCDBG<br/>Disaster Recovery<br/>Program</u> |
| <b><u>ASSETS</u></b>                           |  |  |  |
| Cash and cash equivalents                      | \$ 66,419                                      | \$ 492,895                               | \$ -   |
| Investments                                    | 256,081  | 1,246,856                                | -  |
| Receivables                                    | 156,244  | 177,684                                  | 90,540   |
| Due from other funds                           | -  | -  | -  |
| Other assets                                   | -  | -  | 62,756   |
| Restricted assets - cash                       | -  | -  | -  |
| <b>TOTAL ASSETS</b>                            | <b>\$ 478,744</b>                              | <b>\$ 1,917,435</b>                      | <b>\$ 153,296</b>                              |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>    |  |  |  |
| Liabilities:                                   |  |  |  |
| Accounts payable                               | \$ 322,499                                     | \$ 112                                   | \$ 90,540                                      |
| Salaries payable                               | -  | 527                                      | -  |
| Due to other funds                             | -  | -  | -  |
| Other liabilities                              | -  | 120,929                                  | 62,756   |
| <b>TOTAL LIABILITIES</b>                       | <b>322,499</b>                                 | <b>121,568</b>                           | <b>153,296</b>                                 |
| Fund balances:                                 |  |  |  |
| Restricted                                     | 156,245  | 1,795,867                                | -  |
| Assigned                                       | -  | -  | -  |
| Unassigned                                     | -  | -  | -  |
| <b>TOTAL FUND BALANCES</b>                     | <b>156,245</b>                                 | <b>1,795,867</b>                         | <b>-</b>                                       |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 478,744</b>                              | <b>\$ 1,917,435</b>                      | <b>\$ 153,296</b>                              |

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**GOVERNMENTAL FUNDS**

**BALANCE SHEET**

**DECEMBER 31, 2019**

|  | <u>Non-major<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|---|---|
| <b><u>ASSETS</u></b>                           |   |   |
| Cash and cash equivalents                      | \$ 3,614,857                                | \$ 8,370,259                            |
| Investments                                    | 5,122,589                                   | 10,784,860                              |
| Receivables                                    | 2,736,320                                   | 4,974,663                               |
| Due from other funds                           | 22,380                                      | 69,499                                  |
| Other assets                                   | -   | 63,950                                  |
| Restricted assets - cash                       | -   | 37,732                                  |
| <b>TOTAL ASSETS</b>                            | <b><u>\$ 11,496,146</u></b>                 | <b><u>\$ 24,300,963</u></b>             |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>    |   |   |
| Liabilities:                                   |   |   |
| Accounts payable                               | \$ 322,653                                  | \$ 839,731                              |
| Salaries payable                               | 34,308                                      | 70,987                                  |
| Due to other funds                             | 55,996                                      | 57,404                                  |
| Other liabilities                              | 117,225                                     | 476,247                                 |
| <b>TOTAL LIABILITIES</b>                       | <b><u>530,182</u></b>                       | <b><u>1,444,369</u></b>                 |
| Fund balances:                                 |   |   |
| Restricted                                     | 10,858,650                                  | 18,732,288                              |
| Assigned                                       | 107,314                                     | 157,394                                 |
| Unassigned                                     | -   | 3,966,912                               |
| <b>TOTAL FUND BALANCES</b>                     | <b><u>10,965,964</u></b>                    | <b><u>22,856,594</u></b>                |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b><u>\$ 11,496,146</u></b>                 | <b><u>\$ 24,300,963</u></b>             |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2019**

|   |                     |                      |
|---|---------------------|----------------------|
| Total fund balances - governmental funds                          |                     | \$ 22,856,594        |
| Cost of capital assets at December 31, 2019                       | 75,067,965          |                      |
| Less: accumulated depreciation as of December 31, 2019            | <u>(30,998,704)</u> | 44,069,261           |
| Long-term assets at December 31, 2019                             |                     |                      |
| Deferred outflows - pension related                               | 1,397,854           |                      |
| Deferred outflows - other postemployment benefits related         | <u>1,490,021</u>    | 2,887,875            |
| Elimination of interfund assets and liabilities                   |                     |                      |
| Due from other funds  | 57,404              |                      |
| Due to other funds  | <u>(57,404)</u>     | -                    |
| Long-term liabilities at December 31, 2019                        |                     |                      |
| Compensated absences payable                                      | (163,871)           |                      |
| Other postemployment benefits payable                             | (6,579,989)         |                      |
| Net pension liability   | (1,575,350)         |                      |
| Deferred inflows - pension related                                | (115,174)           |                      |
| Deferred inflows - other postemployment benefits related          | <u>(502,236)</u>    | <u>(8,936,620)</u>   |
| Total net position at December 31, 2019 - governmental activities |                     | <u>\$ 60,877,110</u> |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | Special Revenue Funds |                     |                             |                      |
|--|-----------------------|---------------------|-----------------------------|----------------------|
|  | General               | Library<br>Fund     | Section<br>Eight<br>Housing | Sales and<br>Use Tax |
| <b>REVENUES</b>                              |                       |                     |                             |                      |
| Taxes:                                       |                       |                     |                             |                      |
| Ad valorem tax                               | \$ 832,501            | \$ 376,568          | \$ -                        | \$ -                 |
| Sales tax                                    | -                     | 569,040             | -                           | 2,407,715            |
| Severance tax                                | 347,375               | -                   | -                           | -                    |
| Beer tax                                     | 18,961                | -                   | -                           | -                    |
| Franchise tax                                | 275,554               | -                   | -                           | -                    |
| Licenses and permits                         | 420,354               | -                   | -                           | -                    |
| Intergovernmental revenues:                  |                       |                     |                             |                      |
| Federal grants                               | 2,049                 | -                   | 445,103                     | 803                  |
| State funds:                                 |                       |                     |                             |                      |
| Parish transportation funds                  | -                     | -                   | -                           | -                    |
| State revenue sharing funds                  | 105,431               | -                   | -                           | -                    |
| Video poker revenue                          | 192,944               | -                   | -                           | -                    |
| Grants                                       | -                     | -                   | -                           | -                    |
| Other  | 26,366                | -                   | -                           | -                    |
| Fees, charges, and commissions               | 34,923                | 12,867              | -                           | -                    |
| Fines and forfeitures                        | -                     | -                   | -                           | -                    |
| Use of money and property                    | 66,801                | 95,855              | -                           | 81,946               |
| Other revenue                                | 2,759                 | 500                 | -                           | 48                   |
| <b>TOTAL REVENUES</b>                        | <b>2,326,018</b>      | <b>1,054,830</b>    | <b>445,103</b>              | <b>2,490,512</b>     |
| <b>EXPENDITURES</b>                          |                       |                     |                             |                      |
| General government:                          |                       |                     |                             |                      |
| Legislative                                  | 307,929               | -                   | -                           | -                    |
| Judicial                                     | 357,397               | -                   | -                           | -                    |
| Executive                                    | 54,555                | -                   | -                           | -                    |
| Elections                                    | 56,018                | -                   | -                           | -                    |
| Financial and administrative                 | 311,292               | -                   | -                           | -                    |
| Other general administration                 | 81,894                | -                   | -                           | 953,811              |
| Public safety                                | 709,995               | -                   | -                           | -                    |
| Public works                                 | 46,278                | -                   | -                           | -                    |
| Health and welfare                           | 69,662                | -                   | 445,382                     | -                    |
| Culture and recreation                       | 125,982               | 1,011,127           | -                           | -                    |
| Economic development                         | 32,306                | -                   | -                           | -                    |
| Capital outlay                               | 46,771                | 5,921               | -                           | 24,357               |
| <b>TOTAL EXPENDITURES</b>                    | <b>2,200,079</b>      | <b>1,017,048</b>    | <b>445,382</b>              | <b>978,168</b>       |
| Excess of revenues over (under) expenditures | 125,939               | 37,782              | (279)                       | 1,512,344            |
| <b>OTHER FINANCING SOURCES (USES)</b>        |                       |                     |                             |                      |
| Operating transfers in                       | 36,976                | 87,382              | -                           | -                    |
| Operating transfers out                      | (778,926)             | -                   | -                           | (700,812)            |
| Total other financing sources (uses)         | (741,950)             | 87,382              | -                           | (700,812)            |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>(616,011)</b>      | <b>125,164</b>      | <b>(279)</b>                | <b>811,532</b>       |
| <b>BEGINNING FUND BALANCE</b>                | <b>4,620,655</b>      | <b>2,710,993</b>    | <b>20,465</b>               | <b>2,265,999</b>     |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 4,004,644</b>   | <b>\$ 2,836,157</b> | <b>\$ 20,186</b>            | <b>\$ 3,077,531</b>  |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Special Revenue Funds</u>                   |  | <u>Capital Project Fund</u>                    |
|--|--|--|--|
|  | <u>Con. Fire<br/>District<br/>Labadieville</u> | <u>Road<br/>Improvement<br/>Tax Fund</u> | <u>LCDBG<br/>Disaster Recovery<br/>Program</u> |
| <b><u>REVENUES</u></b>                       |  |  |  |
| Taxes:                                       |  |  |  |
| Ad valorem tax                               | \$ 161,900                                     | \$ -                                     | \$ -   |
| Sales tax                                    | -  | 1,138,087                                | -  |
| Severance tax                                | -  | -  | -  |
| Beer tax                                     | -  | -  | -  |
| Franchise tax                                | -  | -  | -  |
| Licenses and permits                         | -  | -  | -  |
| Intergovernmental revenues:                  |  |  |  |
| Federal grants                               | -  | -  | 1,114,245                                      |
| State funds:                                 |  |  |  |
| Parish transportation funds                  | -  | -  | -  |
| State revenue sharing funds                  | -  | -  | -  |
| Video poker revenue                          | -  | -  | -  |
| Grants                                       | -  | -  | -  |
| Other  | -  | -  | -  |
| Fees, charges, and commissions               | -  | -  | -  |
| Fines and forfeitures                        | -  | -  | -  |
| Use of money and property                    | 14,688   | 63,315                                   | -  |
| Other revenue                                | 17,702   | -  | -  |
| <b>TOTAL REVENUES</b>                        | <b>194,290</b>                                 | <b>1,201,402</b>                         | <b>1,114,245</b>                               |
| <b><u>EXPENDITURES</u></b>                   |  |  |  |
| General government:                          |  |  |  |
| Legislative                                  | -  | -  | -  |
| Judicial                                     | -  | -  | -  |
| Executive                                    | -  | -  | -  |
| Elections                                    | -  | -  | -  |
| Financial and administrative                 | -  | -  | -  |
| Other general administration                 | -  | -  | -  |
| Public safety                                | 198,488  | -  | -  |
| Public works                                 | -  | 114,058                                  | -  |
| Health and welfare                           | -  | -  | 6,911  |
| Culture and recreation                       | -  | -  | -  |
| Economic development                         | -  | -  | -  |
| Capital outlay                               | -  | 1,260,259                                | 1,107,334                                      |
| <b>TOTAL EXPENDITURES</b>                    | <b>198,488</b>                                 | <b>1,374,317</b>                         | <b>1,114,245</b>                               |
| Excess of revenues over (under) expenditures | (4,198)  | (172,915)                                | -  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |  |  |  |
| Operating transfers in                       | -  | -  | -  |
| Operating transfers out                      | -  | (75,000)                                 | -  |
| Total other financing sources (uses)         | -  | (75,000)                                 | -  |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>(4,198)</b>                                 | <b>(247,915)</b>                         | <b>-</b>                                       |
| <b>BEGINNING FUND BALANCE</b>                | <b>160,443</b>                                 | <b>2,043,782</b>                         | <b>-</b>                                       |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 156,245</b>                              | <b>\$ 1,795,867</b>                      | <b>\$ -</b>                                    |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | Non-major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------------------------------|--------------------------------|
| <b><u>REVENUES</u></b>                       |                                    |                                |
| Taxes:                                       |                                    |                                |
| Ad valorem tax                               | \$ 2,623,078                       | \$ 3,994,047                   |
| Sales tax                                    | 569,040                            | 4,683,882                      |
| Severance tax                                | -                                  | 347,375                        |
| Beer tax                                     | -                                  | 18,961                         |
| Franchise tax                                | -                                  | 275,554                        |
| Licenses and permits                         | 129,298                            | 549,652                        |
| Intergovernmental revenues:                  |                                    |                                |
| Federal grants                               | 1,026,414                          | 2,588,614                      |
| State funds:                                 |                                    |                                |
| Parish transportation funds                  | 290,882                            | 290,882                        |
| State revenue sharing funds                  | -                                  | 105,431                        |
| Video poker revenue                          | -                                  | 192,944                        |
| Grants                                       | 48,236                             | 48,236                         |
| Other  | -                                  | 26,366                         |
| Fees, charges, and commissions               | 302,911                            | 350,701                        |
| Fines and forfeitures                        | 108,508                            | 108,508                        |
| Use of money and property                    | 397,547                            | 720,152                        |
| Other revenue                                | 152,798                            | 173,807                        |
| <b>TOTAL REVENUES</b>                        | <b>5,648,712</b>                   | <b>14,475,112</b>              |
| <b><u>EXPENDITURES</u></b>                   |                                    |                                |
| General government:                          |                                    |                                |
| Legislative                                  | -                                  | 307,929                        |
| Judicial                                     | 385,846                            | 743,243                        |
| Executive                                    | -                                  | 54,555                         |
| Elections                                    | -                                  | 56,018                         |
| Financial and administrative                 | -                                  | 311,292                        |
| Other general administration                 | 314,055                            | 1,349,760                      |
| Public safety                                | 1,509,180                          | 2,417,663                      |
| Public works                                 | 1,657,162                          | 1,817,498                      |
| Health and welfare                           | 1,281,262                          | 1,803,217                      |
| Culture and recreation                       | 207,531                            | 1,344,640                      |
| Economic development                         | 98,867                             | 131,173                        |
| Capital outlay                               | 435,327                            | 2,879,969                      |
| <b>TOTAL EXPENDITURES</b>                    | <b>5,889,230</b>                   | <b>13,216,957</b>              |
| Excess of revenues over (under) expenditures | <b>(240,518)</b>                   | <b>1,258,155</b>               |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                                    |                                |
| Operating transfers in                       | 1,446,969                          | 1,571,327                      |
| Operating transfers out                      | (61,589)                           | (1,616,327)                    |
| Total other financing sources (uses)         | <b>1,385,380</b>                   | <b>(45,000)</b>                |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>1,144,862</b>                   | <b>1,213,155</b>               |
| <b>BEGINNING FUND BALANCE</b>                | <b>9,821,102</b>                   | <b>21,643,439</b>              |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 10,965,964</b>               | <b>\$ 22,856,594</b>           |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS -**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   |                    |                   |
|---|--------------------|-------------------|
| Total net changes in fund balance - governmental funds  |                    | \$ 1,213,155      |
| Capital assets:   |                    |                   |
| Capital outlay capitalized  | 2,879,969          |                   |
| Loss on capital outlay disposals  | (402,569)          |                   |
| Depreciation expense for the year ended December 31, 2019   | <u>(2,641,462)</u> | (164,062)         |
| Long-term obligations:  |                    |                   |
| Excess of compensated absences used over amounts earned   | 14,000             |                   |
| Net change in other postemployment benefits liability<br>and deferred inflows/outflows of resources | (360,283)          |                   |
| Net change in pension asset, pension liability,<br>and deferred inflows/outflows of resources       | <u>(318,618)</u>   | <u>(664,901)</u>  |
| Change in net position - governmental activities  |                    | <u>\$ 384,192</u> |

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

**ASSUMPTION PARISH POLICE JURY**

**Napoleonville, Louisiana**

**PROPRIETARY FUNDS**

**STATEMENT OF NET POSITION**

**DECEMBER 31, 2019**

|  | Business-Type Activities - Enterprise Funds |                     |                     |
|--|---|---------------------|---------------------|
|  | Solid                                       | Non-major           | Total               |
|  | Waste                                       | Enterprise          |                     |
| <b><u>ASSETS</u></b>                         |   |                     |                     |
| <b>Current assets</b>                        |   |                     |                     |
| Cash and cash equivalents                    | \$ 69,407                                   | \$ 141,537          | \$ 210,944          |
| Investments                                  | 256,787                                     | 537,620             | 794,407             |
| Receivables                                  | 175,164                                     | 19,580              | 194,744             |
| Total current assets                         | <u>501,358</u>                              | <u>698,737</u>      | <u>1,200,095</u>    |
| <b>Noncurrent assets</b>                     |   |                     |                     |
| Capital assets (non-depreciable)             | -   | 36,773              | 36,773              |
| Capital assets (net of depreciation)         | 24,059                                      | 291,426             | 315,485             |
| Total noncurrent assets                      | <u>24,059</u>                               | <u>328,199</u>      | <u>352,258</u>      |
| <b>TOTAL ASSETS</b>                          | <u>525,417</u>                              | <u>1,026,936</u>    | <u>1,552,353</u>    |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b> |   |                     |                     |
| Pension related                              | 14,829                                      | 48,229              | 63,058              |
| Other postemployment benefits related        | 94,306                                      | -                   | 94,306              |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>  | <u>109,135</u>                              | <u>48,229</u>       | <u>157,364</u>      |
| <b><u>LIABILITIES</u></b>                    |   |                     |                     |
| <b>Current liabilities</b>                   |   |                     |                     |
| Payable from current assets                  |   |                     |                     |
| Accounts payable                             | 3,160                                       | 6,950               | 10,110              |
| Due to other funds                           | 12,095                                      | -                   | 12,095              |
| Salaries payable                             | 643   | 1,554               | 2,197               |
| Other postemployment benefits payable        | 1,530                                       | -                   | 1,530               |
| Total current liabilities                    | <u>17,428</u>                               | <u>8,504</u>        | <u>25,932</u>       |
| <b>Long-term liabilities</b>                 |   |                     |                     |
| Other postemployment benefits payable        | 100,708                                     | -                   | 100,708             |
| Net pension liability                        | 16,465                                      | 53,551              | 70,016              |
| Total long-term liabilities                  | <u>117,173</u>                              | <u>53,551</u>       | <u>170,724</u>      |
| <b>TOTAL LIABILITIES</b>                     | <u>134,601</u>                              | <u>62,055</u>       | <u>196,656</u>      |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>  |   |                     |                     |
| Pension related                              | 1,053                                       | 3,426               | 4,479               |
| Other postemployment benefits related        | 6,698                                       | -                   | 6,698               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>   | <u>7,751</u>                                | <u>3,426</u>        | <u>11,177</u>       |
| <b><u>NET POSITION</u></b>                   |   |                     |                     |
| Net investment in capital assets             | 24,059                                      | 328,199             | 352,258             |
| Unrestricted                                 | 468,141                                     | 681,485             | 1,149,626           |
| <b>TOTAL NET POSITION</b>                    | <u>\$ 492,200</u>                           | <u>\$ 1,009,684</u> | <u>\$ 1,501,884</u> |

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**PROPRIETARY FUNDS**

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

**DECEMBER 31, 2019**

|  | <u>Business-Type Activities - Enterprise Funds</u> |                     |                     |
|--|--|---------------------|---------------------|
|  | Solid  | Non-major           | Total               |
|  | Waste  | Enterprise<br>Total |                     |
| <b><u>OPERATING REVENUES</u></b>               |  |                     |                     |
| Fees, charges, and commissions                 | \$ 2,127,175                                       | \$ 270,559          | \$ 2,397,734        |
| Total operating revenues                       | <u>2,127,175</u>                                   | <u>270,559</u>      | <u>2,397,734</u>    |
| <b><u>OPERATING EXPENSES</u></b>               |  |                     |                     |
| Salaries                                       | 26,263   | 84,421              | 110,684             |
| Employee benefits                              | 30,496   | 30,555              | 61,051              |
| Commissions                                    | 1,374  | -                   | 1,374               |
| Professional fees                              | 9,056  | 34,799              | 43,855              |
| Contractual services                           | 2,482,622  | 42,497              | 2,525,119           |
| Utilities                                      | -  | 26,973              | 26,973              |
| Insurance                                      | 4,087  | 41,630              | 45,717              |
| Maintenance                                    | 1,775  | 29,089              | 30,864              |
| Chemicals                                      | 2,106  | 16,030              | 18,136              |
| Small equipment                                | -  | 16,094              | 16,094              |
| Other  | 3,694  | 6,559               | 10,253              |
| Depreciation                                   | 4,436  | 38,691              | 43,127              |
| Total operating expenses                       | <u>2,565,909</u>                                   | <u>367,338</u>      | <u>2,933,247</u>    |
| Operating loss                                 | <u>(438,734)</u>                                   | <u>(96,779)</u>     | <u>(535,513)</u>    |
| <b><u>NONOPERATING REVENUES (EXPENSES)</u></b> |  |                     |                     |
| Federal grants                                 | -  | 30,006              | 30,006              |
| Interest                                       | 30,485   | 25,948              | 56,433              |
| Miscellaneous                                  | 283  | 871                 | 1,154               |
| Total nonoperating revenues                    | <u>30,768</u>                                      | <u>56,825</u>       | <u>87,593</u>       |
| Loss before contributions and transfers        | <u>(407,966)</u>                                   | <u>(39,954)</u>     | <u>(447,920)</u>    |
| Transfers in                                   | <u>-</u>   | <u>45,000</u>       | <u>45,000</u>       |
| Change in net position                         | <u>(407,966)</u>                                   | <u>5,046</u>        | <u>(402,920)</u>    |
| Total net position - January 1                 | <u>900,166</u>                                     | <u>1,004,638</u>    | <u>1,904,804</u>    |
| Total net position - December 31               | <u>\$ 492,200</u>                                  | <u>\$ 1,009,684</u> | <u>\$ 1,501,884</u> |

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**PROPRIETARY FUNDS**

**STATEMENT OF CASH FLOWS**

**DECEMBER 31, 2019**

|  | <u>Business-Type Activities - Enterprise Funds</u> |                   |              |
|--|--|-------------------|--------------|
|  | <u>Solid</u>                                       | <u>Non-major</u>  |              |
|  | <u>Waste</u>                                       | <u>Enterprise</u> |              |
|  |  | <u>Total</u>      | <u>Total</u> |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                     |  |                   |              |
| Receipts from customers  | \$ 2,130,530                                       | \$ 270,018        | \$ 2,400,548 |
| Payments to suppliers  | (2,502,532)  | (253,507)         | (2,756,039)  |
| Payments to employees  | (25,620)   | (83,955)          | (109,575)    |
| Net cash used in operating activities                            | (397,622)  | (67,444)          | (465,066)    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>          |  |                   |              |
| Grants received  | -  | 189,546           | 189,546      |
| Transfers in   | -  | 45,000            | 45,000       |
| Other revenue  | 91   | 853               | 944          |
| Net cash provided by noncapital financing activities             | 91   | 235,399           | 235,490      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b> |  |                   |              |
| Purchases of equipment   | -  | (76,751)          | (76,751)     |
| Net cash used in capital and related financing activities        | -  | (76,751)          | (76,751)     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                     |  |                   |              |
| Purchases of investments   | (496,306)  | (78,449)          | (574,755)    |
| Proceeds from sales and maturities of investments                | 927,377  | 72,126            | 999,503      |
| Interest received (paid) on investments                          | (1,797)  | 26,225            | 24,428       |
| Net cash provided by investing activities                        | 429,274  | 19,902            | 449,176      |
| Net increase in cash and cash equivalents                        | 31,743   | 111,106           | 142,849      |
| Cash and cash equivalents, January 1                             | 37,664   | 30,431            | 68,095       |
| Cash and cash equivalents, December 31                           | \$ 69,407  | \$ 141,537        | \$ 210,944   |

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**PPROPRIETARY FUNDS**

**STATEMENT OF CASH FLOWS**

**DECEMBER 31, 2019**

|   | <u>Business-Type Activities - Enterprise Funds</u> |                   |              |
|---|--|-------------------|--------------|
|   | <u>Solid</u>                                       | <u>Non-major</u>  |              |
|   | <u>Waste</u>                                       | <u>Enterprise</u> |              |
|   |  | <u>Total</u>      | <u>Total</u> |
| <b>Reconciliation of operating loss to net cash used in operating activities:</b> |  |                   |              |
| Operating loss  | \$ (438,734)                                       | \$ (96,779)       | \$ (535,513) |
| Adjustments to reconcile operating loss to net cash used in operating activities  |  |                   |              |
| Depreciation  | 4,436  | 38,691            | 43,127       |
| Pension   | 2,908  | 11,535            | 14,443       |
| Other postemployment benefits   | 14,630   | -                 | 14,630       |
| Change in assets and liabilities  |  |                   |              |
| (Increase) decrease in accounts receivable  | 3,355  | (541)             | 2,814        |
| Increase (decrease) in accounts payable   | 15,783   | (20,350)          | (4,567)      |
| Total adjustments   | 41,112   | 29,335            | 70,447       |
| Net cash used for operating activities  | \$ (397,622)                                       | \$ (67,444)       | \$ (465,066) |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**INTRODUCTION**

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

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

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**REPORTING ENTITY**

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

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

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

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**REPORTING ENTITY (Continued)**

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

**BASIS OF PRESENTATION**

The Police Jury's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. Both the entity-wide financial statements and the proprietary fund financial statements follow the guidance included in the GASB statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

**Government-Wide Financial Statements**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges of fees and contributions between the primary government which are reported as external transactions. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**BASIS OF PRESENTATION (Continued)**

**Fund Financial Statements**

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

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

The Police Jury reports the following governmental and proprietary funds:

**Governmental Funds:**

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

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

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Library Fund, Section Eight Housing Fund, Sales and Use Tax Fund, Consolidated Fire District Labadieville, and Road Improvement Tax Fund are reported as major Special Revenue Funds. Page 60 includes fund descriptions for these funds.

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds. The LCDBG Disaster Recovery Program Fund is reported as a major Capital Project Fund. Page 60 includes the fund description for this fund.

**Proprietary Funds:**

Enterprise Fund – Enterprise funds are used to account for operations: (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciations) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the basic financial statements. The Solid Waste Fund is reported as a major Enterprise fund. Page 60 includes the fund description for this fund.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**BASIS OF PRESENTATION (Continued)**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**BASIS OF ACCOUNTING AND MEASUREMENT FOCUS**

**Government-Wide Financial Statements**

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

**Fund Financial Statements**

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

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

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

Federal and state aid and grants are accrued when the Police Jury is entitled to the funds, generally corresponding to the incurring of grant related costs by the Police Jury.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded when earned by the Police Jury.

Substantially all other revenues are recorded when received.

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)**

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

**BUDGET PRACTICES**

The Police Jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.
2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.
4. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**ANNUAL AND SICK LEAVE**

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

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

At December 31, 2019, accumulation of annual leave is estimated to be \$163,871. A liability for compensated absences due employees has been included in the Statement of Net Position.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**SALES AND USE TAX**

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

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

**CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**RECEIVABLES**

Receivables consist of amounts requested for reimbursement of expenditures under various federal or state programs and grants. Also included in receivables are sales taxes collected by the School Board in December 2019 and January 2020 and remitted to the Police Jury in January 2020 and February 2020 as well as the unremitted ad valorem taxes due based upon the ad valorem tax levied by the Assumption Parish Tax Assessor in 2019. All amounts are expected to be collected within the next twelve months.

**CAPITAL ASSETS**

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

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

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

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

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

**LONG-TERM OBLIGATIONS**

In the government-wide statement of net position and in the proprietary fund types financial statements, long term obligations are reported as liabilities.

**FUND EQUITY OF FUND FINANCIAL STATEMENTS**

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

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

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**FUND EQUITY OF FUND FINANCIAL STATEMENTS (Continued)**

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

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

**RESTRICTED NET POSITION**

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

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

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

**PENSION PLANS**

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

**OTHER POSTEMPLOYMENT BENEFITS**

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**LEASE COMMITMENTS**

Accounting Standards Codification Topic 840 (ASC 840) provides guidelines for accounting and financial reporting for lease agreements. The Police Jury uses the guidance in ASC 840 to differentiate the appropriate classification of leases. A financing transaction is accounted for as a capital lease if it meets any one of four specified criteria; if not, it is accounted for as an operating lease. Capital leases are treated as the acquisition of assets and the incurrence of obligations by the lessee. Operating leases are treated as current operating expenditures.

**ENCUMBRANCES**

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

**RISK MANAGEMENT**

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

**OPERATING TRANSFERS IN AND OUT**

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

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

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

**ESTIMATES**

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

**NOTE B – EQUITY IN POOLED CASH AND DEPOSITS**

**EQUITY IN POOLED CASH**

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE B – EQUITY IN POOLED CASH AND DEPOSITS – Continued**

At December 31, 2019, the Police Jury had cash (book balances) totaling \$8,618,935. Included in cash and cash equivalents on the balance sheet at December 31, 2019, are the following:

|                                 |  |    |           |
|---------------------------------|--|----|-----------|
| Cash on hand                    |  | \$ | 290       |
| Demand deposits                 |  |    | 7,544,952 |
| Money market                    |  |    | 1,032,961 |
| Certificate of deposit          |  |    | 3,000     |
| Total unrestricted cash         |  |    | 8,581,203 |
| Restricted cash                 |  |    | 37,732    |
| Total cash and cash equivalents |  | \$ | 8,618,935 |

Certificates of deposit with a maturity of 90 days or more are classified as investments.

**DEPOSITS**

Custodial credit risk is the risk that in the event of a financial institution failure, the Police Jury's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2019, the Police Jury's bank balance totaled \$8,916,862. Of this balance, \$842,680 was insured by federal deposit insurance and \$8,074,182 was collateralized by securities held by the pledging financial institutions' trust department or agent but not in the Police Jury's name.

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

**NOTE C - INVESTMENTS**

As of December 31, 2019, the Police Jury had the following investments and maturities:

| Investment Type  | INVESTMENT MATURITIES (IN YEARS) |                     |              |             |                       |
|--|----------------------------------|---------------------|--------------|-------------|-----------------------|
|  | Fair Value                       | Less than 1<br>year | 1-5          | 6-10        | More than<br>10 years |
| <b>Investments at fair value</b>                         |                                  |                     |              |             |                       |
| U.S. Agencies  | \$ 3,515,187                     | \$ 749,925          | \$ 1,750,065 | \$1,015,197 | \$ -                  |
| Mortgage-backed Securities                               | 6,767,207                        | -                   | -            | 126,171     | 6,641,036             |
| Subtotal   | 10,282,394                       | 749,925             | 1,750,065    | 1,141,368   | 6,641,036             |
| <b>Investments measured at the net asset value (NAV)</b> |                                  |                     |              |             |                       |
| Louisiana Asset Management Pool (LAMP)                   | 1,051,522                        | 1,051,522           | -            | -           | -                     |
| Total investments measured at fair value                 | 11,333,916                       | 1,801,447           | 1,750,065    | 1,141,368   | 6,641,036             |
| <b>Investments reported at cost</b>                      |                                  |                     |              |             |                       |
| Certificates of deposit                                  | 245,351                          | -                   | 245,351      | -           | -                     |
| Total investments  | \$ 11,579,267                    | \$ 1,801,447        | \$ 1,995,416 | \$1,141,368 | \$ 6,641,036          |

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE C – INVESTMENTS – Continued**

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

As of December 31, 2019, the Police Jury had the following percentages of investments in debt securities:

**CREDIT QUALITY DISTRIBUTION OF SECURITIES  
WITH CREDIT EXPOSURE AS A PERCENTAGE OF TOTAL INVESTMENTS**

|   |     |        |
|---|-----|--------|
| Freddie Mac (Federal Home Loan Mortgage Corporation)  | AAA | 54.82% |
| Fannie Mae (Federal National Mortgage Association)    | AAA | 4.05%  |
| FHLB (Federal Home Loan Bank)                         | AAA | 8.41%  |
| FFCB (Federal Farm Credit Bank)                       | AAA | 3.79%  |
| Ginnie Mae (Government National Mortgage Association) | AAA | 19.47% |
| US Treasury Note                                      | AAA | 7.12%  |
| Other   | AAA | 2.34%  |

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

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

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

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

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

Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM of LAMP's total investments is 46 days as of December 31, 2019.

Foreign Currency Risk: Not applicable.

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE C – INVESTMENTS – Continued**

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

**DETERMINATION OF FAIR VALUE**

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

**NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS**

**FAIR VALUE HIERARCHY**

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

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

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued**

FAIR VALUE HIERARCHY (Continued)

The following table presents for each of the fair value hierarchy level the Police Jury's financial assets and liabilities that are measured at fair value on a recurring basis at December 31, 2019:

|                            | Level 1 | Level 2       | Level 3 |
|----------------------------|---------|---------------|---------|
| U.S. Agencies              | \$ -    | \$ 3,515,187  | \$ -    |
| Mortgage-backed Securities | -       | 6,767,207     | -       |
|                            | \$ -    | \$ 10,282,394 | \$ -    |

FAIR VALUE OF ASSETS MEASURED ON A RECURRING BASIS

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

**NOTE E - EXPENDITURES - ACTUAL AND BUDGET**

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 2019:

| Fund                                      | Actual     | Budget     | Variance |
|---|------------|------------|----------|
| Major Governmental Funds                  |            |            |          |
| Section Eight Housing                     | \$ 445,382 | \$ 445,096 | \$ (286) |
| Con. Fire District Labadieville           | 198,488    | 194,427    | (4,061)  |
| Special Revenue Funds:                    |            |            |          |
| Road Lighting No. 1                       | 53,662     | 53,099     | (563)    |
| Con. Fire District Paincourtville         | 254,016    | 253,539    | (477)    |
| Council on Aging                          | 1,145,540  | 1,123,588  | (21,952) |
| Drainage District No. 8                   | 2,160      | 2,111      | (49)     |
| Drainage District No. 12                  | 3,892      | 3,859      | (33)     |
| PP/BR Rec #2 Ball Park                    | 20,584     | 20,395     | (189)    |
| Bayou Pierre Part North Drainage District | 370        | 360        | (10)     |

**NOTE F - AD VALOREM TAXES**

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE F - AD VALOREM TAXES – Continued**

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

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

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

Total assessed value for all taxpayers was \$236,934,247 in 2019. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$36,996,236 of the parish wide assessed value in 2019.

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2019:

| <u>Fund</u>   | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> | <u>Expiration<br/>Date</u> |
|---|-------------------------------|---------------------------|----------------------------|
| General Fund  | 4.41 M                        | 4.41 M                    | N/A                        |
| Special Revenue Funds:                                |                               |                           |                            |
| Council on Aging #1                                   | 3.50 M                        | 3.50 M                    | 2024                       |
| Road Lighting No. 1                                   | 15.00 M                       | 15.00 M                   | 2026                       |
| Consolidated Road Lighting No. 1                      | 10.00 M                       | 10.00 M                   | 2027                       |
| Bayou L'Ourse Gravity Drainage District No. 1         | \$ 60/parcel                  | \$ 60/parcel              | 2021                       |
| Assumption Gravity Drainage District No. 2            | \$.35/acre                    | \$.35/acre                | 2022                       |
| Labadieville Gravity Drainage District No. 3          | \$.35/acre                    | \$.35/acre                | 2028                       |
| Assumption Gravity Drainage District No. 5            | \$.35/acre                    | \$.35/acre                | 2020                       |
| Landry Subdivision Gravity Drainage District No. 7    | \$ 50/parcel                  | \$ 50/parcel              | 2034                       |
| Oak Ridge Subdivision Gravity Drainage District No. 8 | \$ 35/parcel                  | \$ 35/parcel              | 2027                       |
| Northwest Side LA 70 Gravity Drainage District No. 9  | \$ 50/parcel                  | \$ 50/parcel              | 2027                       |
| Knott's Subdivision Gravity Drainage District No. 11  | \$ 25/parcel                  | \$ 25/parcel              | 2022                       |
| Lower Bell River Gravity Drainage District No. 12     | \$ 25/parcel                  | \$ 25/parcel              | 2027                       |
| Bayou L'Ourse Recreation District No. 1               | 3.00 M                        | 3.00 M                    | 2027                       |
| Public Buildings Fund                                 | 1.00 M                        | 1.00 M                    | 2027                       |
| LA Cooperative Extension                              | 1.00 M                        | 1.00 M                    | 2027                       |
| Library   | 2.00 M                        | 2.00 M                    | 2027                       |
| Council on Aging #2                                   | 1.00 M                        | 1.00 M                    | 2027                       |
| Pierre Part/Belle River Recreation District #2        | 6.00 M                        | 6.00 M                    | 2022                       |
| Fire Protection Dist. Consolidated                    | 5.00 M                        | 5.00 M                    | 2026                       |
| LA 70 to Lee Drive Gravity Drainage District No. 14   | \$60/parcel                   | \$60/parcel               | 2022                       |
| Pierre Part Settlement Drainage District              | \$75/parcel                   | \$75/parcel               | 2024                       |
| Bayou Pierre Part North Drainage District             | \$25/parcel                   | \$25/parcel               | 2024                       |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE G - RECEIVABLES**

The following is a summary of receivables at December 31, 2019:

| Governmental Activities        | General Fund      | Library Fund      | Section 8 Housing | Sales and Use Tax | Cons. Fire Dist. - Lab | Road Imp. Tax Fund | LCDBG DRP        | Other Governmental Funds | Total               |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|--------------------|------------------|--------------------------|---------------------|
| Ad Valorem Tax                 | \$ 798,052        | \$ 360,944        | \$ -              | \$ -              | \$ 155,650             | \$ -               | \$ -             | \$ 2,491,616             | \$ 3,806,262        |
| Sales Tax                      | -                 | 87,250            | -                 | 368,396           | -                      | 174,501            | -                | 87,250                   | 717,397             |
| Severance Tax                  | 74,714            | -                 | -                 | -                 | -                      | -                  | -                | -                        | 74,714              |
| Franchise Tax                  | 76,586            | -                 | -                 | -                 | -                      | -                  | -                | -                        | 76,586              |
| Beer Tax                       | 4,639             | -                 | -                 | -                 | -                      | -                  | -                | -                        | 4,639               |
| Parish Transportation          | -                 | -                 | -                 | -                 | -                      | -                  | -                | 21,463                   | 21,463              |
| Federal Grants                 | 160               | -                 | 339               | -                 | -                      | -                  | 90,540           | 28,385                   | 114,125             |
| State Grants                   | 20,015            | -                 | -                 | -                 | -                      | -                  | -                | -                        | 20,015              |
| Fees, Charges, and Commissions | 7,924             | 86                | -                 | -                 | -                      | -                  | -                | 49,339                   | 57,349              |
| Use of Money and Property      | 1,373             | 4,414             | -                 | 5,041             | 594                    | 3,183              | -                | 12,870                   | 27,475              |
| Other                          | 1,558             | 2,278             | -                 | 106               | -                      | -                  | -                | 45,397                   | 52,316              |
| <b>Total</b>                   | <b>\$ 985,021</b> | <b>\$ 454,972</b> | <b>\$ 339</b>     | <b>\$ 373,543</b> | <b>\$ 156,244</b>      | <b>\$ 177,684</b>  | <b>\$ 90,540</b> | <b>\$ 2,736,320</b>      | <b>\$ 4,974,663</b> |

| Business-type Activities       | Solid Waste       | Other Enterprise Funds | Total             |
|--------------------------------|-------------------|------------------------|-------------------|
| Fees, Charges, and Commissions | \$ 174,352        | \$ 18,118              | \$ 192,470        |
| Federal Grants                 | -                 | 176                    | 176               |
| Use of Money and Property      | 621               | 1,266                  | 1,887             |
| Other                          | 191               | 20                     | 211               |
| <b>Total</b>                   | <b>\$ 175,164</b> | <b>\$ 19,580</b>       | <b>\$ 194,744</b> |

Management has determined that substantially all receivables are collectable.

**NOTE H - SELF-INSURANCE PROGRAM**

In 1983, the Police Jury established a self-insurance health program for employees of the Police Jury and the Waterworks District No. 1. This self-insurance health program was not renewed at August 31, 2019. The Police Jury went to a fully insured plan effective September 1, 2019. There were no unpaid claims at December 31, 2019.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE I - CAPITAL ASSETS**

Primary government capital asset activity for the year ended December 31, 2019, was as follows:

|                                   | Balance<br>12/31/2018 | Additions             | Deletions           | Reclassifications     | Balance<br>12/31/2019 |
|-----------------------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>Governmental Activities:</b>   |                       |                       |                     |                       |                       |
| Land                              | \$ 2,226,953          | \$ -                  | \$ -                | \$ -                  | \$ 2,226,953          |
| Construction in progress          | 1,554,139             | 2,478,603             | -                   | (2,328,622)           | 1,704,120             |
| Capital assets, non-depreciable   | <u>\$ 3,781,092</u>   | <u>\$ 2,478,603</u>   | <u>\$ -</u>         | <u>\$ (2,328,622)</u> | <u>\$ 3,931,073</u>   |
| Buildings                         | \$ 25,435,816         | \$ 24,356             | \$ (638,558)        | \$ -                  | \$ 24,821,614         |
| Improvements other than buildings | 16,184,140            | 160,405               | -                   | 42,180                | 16,386,725            |
| Roads                             | 18,571,310            | 22,352                | -                   | 2,286,442             | 20,880,104            |
| Bridges                           | 1,616,452             | -                     | -                   | -                     | 1,616,452             |
| Equipment & other                 | 7,258,488             | 194,253               | (20,744)            | -                     | 7,431,997             |
| Capital assets, depreciable       | 69,066,206            | 401,366               | (659,302)           | 2,328,622             | 71,136,892            |
| Less: Accumulated depreciation    | (28,613,975)          | (2,641,462)           | 256,733             | -                     | (30,998,704)          |
| Net depreciable capital assets    | <u>\$ 40,452,231</u>  | <u>\$ (2,240,096)</u> | <u>\$ (402,569)</u> | <u>\$ 2,328,622</u>   | <u>\$ 40,138,188</u>  |
| <br>                              |                       |                       |                     |                       |                       |
|                                   | Balance<br>12/31/2018 | Additions             | Deletions           | Reclassifications     | Balance<br>12/31/2019 |
| <b>Business-Type Activities:</b>  |                       |                       |                     |                       |                       |
| Land                              | \$ 30,023             | \$ -                  | \$ -                | \$ -                  | \$ 30,023             |
| Construction in progress          | 2,800                 | 6,750                 | -                   | (2,800)               | 6,750                 |
| Capital assets, non-depreciable   | <u>\$ 32,823</u>      | <u>\$ 6,750</u>       | <u>\$ -</u>         | <u>\$ (2,800)</u>     | <u>\$ 36,773</u>      |
| Building                          | \$ -                  | \$ 38,500             | \$ -                | \$ 2,800              | \$ 41,300             |
| Equipment & other                 | 488,544               | 31,502                | (12,601)            | -                     | 507,445               |
| Capital assets, depreciable       | 488,544               | 70,002                | (12,601)            | 2,800                 | 548,745               |
| Less: Accumulated depreciation    | (202,734)             | (43,127)              | 12,601              | -                     | (233,260)             |
| Net depreciable capital assets    | <u>\$ 285,810</u>     | <u>\$ 26,875</u>      | <u>\$ -</u>         | <u>\$ 2,800</u>       | <u>\$ 315,485</u>     |

Current year additions to construction in progress of the governmental activities relate to various street improvement and disaster recovery projects that were not completed during the year ended December 31, 2019. Amounts reclassified out of construction in progress are mainly due to the completion of various street improvement projects that began during the year ended December 31, 2018 and were completed during the current year.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE I - CAPITAL ASSETS - Continued**

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

|   |                     |
|---|---------------------|
| <b>Governmental Activities:</b>                       |                     |
| Judicial  | \$ 2,632            |
| Financial and Administrative                          | 22,945              |
| Other General Administrative                          | 740,329             |
| Public Safety   | 62,384              |
| Public Works  | 1,144,360           |
| Health and Welfare                                    | 552,094             |
| Economic Development                                  | 9,564               |
| Culture and Recreation                                | 107,154             |
| Total depreciation expense – governmental activities  | <u>\$ 2,641,462</u> |
| <br>  |                     |
| <b>Business-Type Activities:</b>                      |                     |
| Garbage Collection                                    | \$ 4,436            |
| Emergency Preparedness                                | 12,530              |
| Mosquito Abatement                                    | 26,161              |
| Total depreciation expense – business-type activities | <u>\$ 43,127</u>    |

**NOTE J – DEFINED BENEFIT PENSION PLANS**

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

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

**PERS:**  
7905 Wrenwood Blvd.  
Baton Rouge, Louisiana  
70809  
(225) 928-1361  
www.persla.org

**DARS:**  
2525 Quail Drive  
Baton Rouge, LA 70808-  
9042  
(225) 267-4824  
www.ladars.org

**ROVERS:**  
PO Box 1959  
Gonzales, LA 70707  
(800) 510-8515  
www.larovers.com

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

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

District Attorneys' Retirement System (DARS)

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

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

Registrar of Voters Employees' Retirement System (ROVERS)

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

Funding Policy

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

**Funding Policy (Continued)**

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2019, for the Police Jury and covered employees were as follows:

|   | Police Jury | Employees |
|---|-------------|-----------|
| Parochial Employees' Retirement System of Louisiana: Plan A | 11.50%      | 9.50%     |
| District Attorneys' Retirement System                       | 4.00%       | 8.00%     |
| Registrar of Voters Employees' Retirement System            | 18.00%      | 7.00%     |

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

|   | December 31, |            |            |
|---|--------------|------------|------------|
|   | 2019         | 2018       | 2017       |
| Parochial Employees' Retirement System of Louisiana: Plan A | \$ 264,091   | \$ 254,623 | \$ 264,907 |
| District Attorneys' Retirement System                       | 1,103        | 262        | -          |
| Registrar of Voters Employees' Retirement System            | 2,993        | 2,986      | 3,249      |

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

The following schedule lists the Police Jury's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the measurement dates of December 31, 2018 for PERS Plan A, and June 30, 2019 for DARS and ROVERS. The Police Jury uses this measurement to record its Net Pension Liability and associated amounts as of December 31, 2019 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2018 along with the change compared to the December 31, 2017 rate for PERS Plan A, and at June 30, 2019 along with the change compared to the June 30, 2018 rate for DARS and ROVERS. The Police Jury's proportion of the Net Pension Liability was based on contributions to the pension plan relative to total contributions of all participating employers.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

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

|  | Net Pension<br>Liability at<br>December<br>31, 2018 * | Rate at<br>December<br>31, 2018 * | Increase to<br>December<br>31, 2017<br>Rate * |
|--|---|-----------------------------------|---|
| <b>Governmental Activities:</b>                                |   |                                   |   |
| Parochial Employees' Retirement<br>System of Louisiana: Plan A | \$ 1,528,499  | 0.360159%                         | 0.015850%                                     |
| District Attorneys' Retirement System                          | 22,936  | 0.071296%                         | 0.003060%                                     |
| Registrar of Voters Employees'<br>Retirement System            | <u>23,915</u>   | 0.127884%                         | 0.001290%                                     |
|  | <u>\$ 1,575,350</u>                                   |                                   |   |
| <br>   |   |                                   |   |
|  | Net Pension<br>Liability at<br>December<br>31, 2018 * | Rate at<br>December<br>31, 2018 * | Increase to<br>December<br>31, 2017<br>Rate * |
| <b>Business-Type Activities:</b>                               |   |                                   |   |
| Parochial Employees' Retirement<br>System of Louisiana: Plan A | \$ 70,016   | 0.360159%                         | 0.015850%                                     |
| District Attorneys' Retirement System                          | -   | 0.071296%                         | 0.003060%                                     |
| Registrar of Voters Employees'<br>Retirement System            | <u>-</u>  | 0.127884%                         | 0.001290%                                     |
|  | <u>\$ 70,016</u>                                      |                                   |   |

(\* The measurement date for Net Pension Liability and rates for DARS and ROVERS are based on a measurement date of June 30, 2019. The change in rates is compared to the June 30, 2018 rate.)

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

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

The following schedule lists each pension plan's recognized pension expense plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Police Jury for the year ended December 31, 2019:

|  | <u>Pension Expense</u> |
|--|------------------------|
| <b>Governmental Activities:</b>                  |                        |
| Parochial Employees' Retirement:                 |                        |
| System of Louisiana: Plan A                      | \$ 341,393             |
| District Attorneys' Retirement System            | 11,543                 |
| Registrar of Voters Employees' Retirement System | 2,494                  |
|  | \$ 355,430             |

|                                  | <u>Pension Expense</u> |
|----------------------------------|------------------------|
| <b>Business-Type Activities:</b> |                        |
| Parochial Employees' Retirement: |                        |
| System of Louisiana: Plan A      | \$ 15,675              |
|                                  | \$ 15,675              |

At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows of<br/>Resources</u> |
|---|---|--|
| Differences between expected and actual experience  | \$ 99                                     | \$ 110,444                               |
| Changes of assumptions  | 413,668                                   | 756                                      |
| Net difference between projected and actual earnings on pension plan investments                              | 768,431                                   | 1,365                                    |
| Changes in proportion and differences between Employer contributions and proportionate share of contributions | 12,283                                    | 7,088                                    |
| Employer contributions subsequent to the measurement date   | 266,431                                   | -  |
| <b>Total</b>  | <b>\$ 1,460,912</b>                       | <b>\$ 119,653</b>                        |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

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

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

|  | Deferred Outflows<br>of Resources | Deferred Inflows of<br>Resources |
|--|-----------------------------------|----------------------------------|
| Parochial Employees' Retirement System of Louisiana: |                                   |                                  |
| Plan A   | \$ 1,439,666                      | \$ (102,273)                     |
| District Attorneys' Retirement System                | 15,614                            | (9,393)                          |
| Registrar of Voters Employees' Retirement System     | 5,632                             | (7,987)                          |
|  | \$ 1,460,912                      | \$ (119,653)                     |

The Police Jury reported a total of \$266,431 as a deferred outflow of resources related to pension contributions made subsequent to each plan's respective measurement period which will be recognized as a reduction in net pension liability in the year ended December 31, 2020. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

|  | Subsequent<br>Contributions |
|--|-----------------------------|
| Parochial Employees' Retirement System of Louisiana: |                             |
| Plan A   | \$ 264,091                  |
| District Attorneys' Retirement System                | 840                         |
| Registrar of Voters Employees' Retirement System     | 1,500                       |
|  | \$ 266,431                  |

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

| <u>Year</u> | <u>PERS A</u> | <u>DARS</u> | <u>ROVERS</u> | <u>Total</u> |
|-------------|---------------|-------------|---------------|--------------|
| 2020        | \$ 367,707    | \$ 1,530    | \$ (398)      | \$ 368,839   |
| 2021        | 201,131       | 977         | (2,027)       | 200,081      |
| 2022        | 166,433       | 1,333       | (508)         | 167,258      |
| 2023        | 338,031       | 2,576       | (922)         | 339,685      |
| 2024        | -             | (1,031)     | -             | (1,031)      |
| 2025        | -             | (4)         | -             | (4)          |
|             | \$ 1,073,302  | \$ 5,381    | \$ (3,855)    | \$ 1,074,828 |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

**Actuarial Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2018 for PERS and June 30, 2019 for both DARS and ROVERS is as follows:

|                                   | PERS  | DARS   | ROVERS   |
|-----------------------------------|---|--|--|
| <b>Valuation Date</b>             | December 31, 2018   | June 30, 2019  | June 30, 2019  |
| <b>Actuarial Cost Method</b>      | Entry Age Normal  | Entry Age Normal   | Entry Age Normal   |
| <b>Actuarial Assumptions:</b>     |   |  |  |
| <b>Expected Remaining</b>         |   |  |  |
| <b>Service Lives</b>              | 4 years   | 6 years  | 5 years  |
| <b>Investment Rate of Return</b>  | 6.50% net of investment expenses, including inflation   | 6.50% net of investment expenses   | 6.50% net of investment expenses   |
| <b>Inflation Rate</b>             | 2.40%   | 2.40%  | 2.40%  |
| <b>Mortality</b>                  | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Table (set back 1 year for females) projected to 2032 using Scale AA for selected employees, annuitants, and beneficiaries mortality. The RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) was selected for disabled annuitants. | RP-2000 Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants.  |
| <b>Salary Increases</b>           | 4.75% (2.40% inflation, 2.35% merit)  | 5.50% (2.40% inflation, 3.10% merit)   | 6.00% (2.40% inflation, 3.60% merit)   |
| <b>Cost of Adjustments Living</b> | 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.  | 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.   | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic. |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

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

| PERS   | DARS  | ROVERS  |
|--|---|---|
| <p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.56% for the year ended June 30, 2019.</p> | <p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2019.</p> |

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of December 31, 2018 for PERS and as of June 30, 2019 for both DARS and ROVERS:

| Asset Class                        | Target Allocation |        |        | Long-Term Expected Real Rate of Return |       |        |
|------------------------------------|-------------------|--------|--------|--|-------|--------|
|                                    | PERS              | DARS   | ROVERS | PERS                                   | DARS  | ROVERS |
| Equities                           | 52.0%             | 48.42% | 60.0%  | 3.45%                                  | 5.13% | 4.70%  |
| Fixed income                       | 35.0%             | 40.10% | 22.5%  | 1.22%                                  | 1.65% | 0.66%  |
| Alternatives                       | 11.0%             | 10.99% | 10.0%  | 0.65%                                  | 0.78% | 0.63%  |
| Real assets                        | 2.0%              | 0.00%  | 7.5%   | 0.11%                                  | 0.00% | 0.34%  |
| Cash                               | 0.0%              | 0.49%  | 0.0%   | 0.00%                                  | 0.00% | 0.00%  |
| Total                              | 100.0%            | 100.0% | 100.0% | 5.43%                                  | 5.07% | 6.33%  |
| Inflation                          |                   |        |        | 2.00%                                  | 2.49% | 2.50%  |
| Expected Arithmetic Nominal Return |                   |        |        | 7.43%                                  | 7.56% | 8.83%  |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

**Discount Rate**

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.50% for the year ended December 31, 2018. The discount rate used to measure the total pension liability for DARS and ROVERS was 6.50% and 6.50%, respectively for the year ended June 30, 2019.

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

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

|   | <u>1.0% Decrease</u> | <u>Current Discount<br/>Rate</u> | <u>1.0% Increase</u> |
|---|----------------------|----------------------------------|----------------------|
| <b>PERS A</b>                               |                      |                                  |                      |
| Rates                                       | 5.50%                | 6.50%                            | 7.50%                |
| Police Jury's Share of NP Liability (Asset) | \$ 3,394,817         | \$ 1,598,515                     | \$ 96,962            |
| <b>DARS</b>                                 |                      |                                  |                      |
| Rates                                       | 5.50%                | 6.50%                            | 7.50%                |
| Police Jury's Share of NP Liability (Asset) | \$ 62,476            | \$ 22,936                        | \$ (10,732)          |
| <b>ROVERS</b>                               |                      |                                  |                      |
| Rates                                       | 5.50%                | 6.50%                            | 7.50%                |
| Police Jury's Share of NP Liability (Asset) | \$ 40,343            | \$ 23,915                        | \$ 9,814             |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE J – DEFINED BENEFIT PENSION PLANS - Continued**

**Payables to the Pension Plan**

The Police Jury recorded accrued liabilities to each of the Retirement Systems for the year ended December 31, 2019 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts payable. The balance due to each for the retirement systems at December 31 is as follows:

|   | 2019            |
|---|-----------------|
| <b>Governmental Activities:</b>                             |                 |
| Parochial Employees' Retirement System of Louisiana: Plan A | \$ 6,542        |
| District Attorneys' Retirement System                       | -               |
| Registrar of Voters Employees' Retirement System            | 60              |
| <b>Total Governmental Activities</b>                        | <b>\$ 6,602</b> |
| <b>Business-Type Activities:</b>                            |                 |
| Parochial Employees' Retirement                             | \$ 224          |

**NOTE K - DEFERRED COMPENSATION PLAN**

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

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

**NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS**

**General Information about the OPEB Plan**

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS - Continued**

**General Information about the OPEB Plan (Continued)**

*Benefits Provided* – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement providing they have at least 15 years of service. Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

*Employees covered by benefit terms* – At December 31, 2019, the following employees were covered by the benefit terms:

|  |    |
|--|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 15 |
| Inactive employees or beneficiaries no receiving benefit payments        | -  |
| Active employees   | 56 |
|  | 71 |

**Total OPEB Liability**

The Police Jury's total OPEB liability of \$6,682,227 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2018.

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

|                       |  |
|-----------------------|--|
| Inflation             | 2.5%   |
| Salary increases      | 4.0%, including inflation                            |
| Discount rate         | 4.10% annually (Beginning of Year to Determine ADC)  |
|                       | 2.74%, annually (As of End of Year Measurement Date) |
| Healthcare cost trend | 5.5% annually  |

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

Mortality rates were based on the SOA RP-2000 Table.

The actuarial assumptions used in the January 1, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS - Continued**

**Changes in the Total OPEB Liability**

|  |                     |
|--|---------------------|
| Balance at December 31, 2018                       | \$ 4,795,651        |
| Changes for the year:                              |                     |
| Service cost                                       | 133,477             |
| Interest   | 194,712             |
| Differences between expected and actual experience | 302,786             |
| Changes in assumptions                             | 1,348,755           |
| Benefit payments and net transfers                 | (93,154)            |
| Net changes  | <u>1,886,576</u>    |
| Balance at December 31, 2019                       | <u>\$ 6,682,227</u> |

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

|                      | <u>1.0% Decrease<br/>(1.74%)</u> | <u>Current Discount<br/>Rate (2.74%)</u> | <u>1.0% Increase<br/>(3.74%)</u> |
|----------------------|----------------------------------|--|----------------------------------|
| Total OPEB Liability | <u>\$ 7,903,422</u>              | <u>\$ 6,682,227</u>                      | <u>\$ 5,719,911</u>              |

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

|                      | <u>1.0% Decrease<br/>(4.50%)</u> | <u>Current Trend<br/>(5.50%)</u> | <u>1.0% Increase<br/>(6.50%)</u> |
|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Total OPEB Liability | <u>\$ 6,029,298</u>              | <u>\$ 6,682,227</u>              | <u>\$ 8,156,250</u>              |

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

For the year ended December 31, 2019, the Police Jury recognized OPEB expense of \$468,067. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|---|--|
| Differences between expected and actual experience                      | \$ 314,280                                    | \$ -   |
| Changes in assumptions  | 1,198,893                                     | (437,780)                                    |
| Changes in proportion between governmental and business-type activities | 71,154  | (71,154)                                     |
| Total   | <u>\$ 1,584,327</u>                           | <u>\$ (508,934)</u>                          |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS – Continued**

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

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

| <u>Years ending December 31:</u> |           |                  |
|----------------------------------|-----------|------------------|
| 2020                             | \$        | 139,878          |
| 2021                             |           | 139,878          |
| 2022                             |           | 139,878          |
| 2023                             |           | 139,878          |
| 2024                             |           | 139,878          |
| Thereafter                       |           | 376,003          |
|                                  | <u>\$</u> | <u>1,075,393</u> |

**NOTE M - GENERAL LONG-TERM OBLIGATIONS**

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

|  | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>Balance</u> |
|--|------------------------------|------------------|-------------------|---------------------------|
| Accrued leave balances                         | \$ 177,871                   | \$ 6,449         | \$ 20,449         | \$ 163,871                |
| Total General Long-Term<br>Obligations Payable | <u>\$ 177,871</u>            | <u>\$ 6,449</u>  | <u>\$ 20,449</u>  | <u>\$ 163,871</u>         |

There are no annual maturity requirements to amortize since there is no debt outstanding as of December 31, 2019.

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

**NOTE N – OTHER LIABILITIES**

The following is a summary of other liabilities at December 31, 2019:

|                   |                   |
|-------------------|-------------------|
| Unearned revenue  | \$ 106,948        |
| Deposits          | 175,337           |
| Retainage payable | 193,962           |
| Total             | <u>\$ 476,247</u> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE O - DUE TO/FROM FUNDS**

Due to/from other funds are the result of transfers between funds or collections made on behalf of one fund for another which are expected to be paid within one year. The due to/from other funds as of December 31, 2019 are as follows:

| <u>Receivable Fund</u>                  | <u>Payable Fund</u> | <u>Amount</u>    |
|---|---------------------|------------------|
| General Fund                            | Criminal Court      | \$ 8,576         |
| Library Fund                            | Library Board       | 36,575           |
| Sales and Use Tax                       | Road and Bridge     | 1,968            |
| Road and Bridge                         | Solid Waste         | 12,095           |
| Community Development Fund              | Energy Assistance   | 8,741            |
| Community Development Fund              | CSBG                | 136              |
| Louisiana Government Assistance Program | General Fund        | 1,408            |
|   |                     | <u>\$ 69,499</u> |

**NOTE P - TRANSFERS IN/OUT**

Interfund transfers are made on a regular basis to supplement other funds' sources and to provide internal financing for capital outlay such as library construction and road construction. The interfund transfers for the year ended December 31, 2019 are as follows:

|                              | <u>Transfers out:</u> |                          |                                  |                                     |                     |
|------------------------------|-----------------------|--------------------------|----------------------------------|-------------------------------------|---------------------|
|                              | <u>General Fund</u>   | <u>Sales and Use Tax</u> | <u>Road Improvement Tax Fund</u> | <u>Non-major Governmental Funds</u> | <u>Total</u>        |
| <b>Transfers in:</b>         |                       |                          |                                  |                                     |                     |
| <b><u>Governmental</u></b>   |                       |                          |                                  |                                     |                     |
| <b><u>Activities:</u></b>    |                       |                          |                                  |                                     |                     |
| General Fund                 | \$ 10,000             | \$ 18,400                | \$ -                             | \$ 8,576                            | \$ 36,976           |
| Library Fund                 | -                     | 50,000                   | -                                | 37,382                              | 87,382              |
| Non-major governmental funds | 723,926               | 632,412                  | 75,000                           | 15,631                              | 1,446,969           |
| <b><u>Business-Type</u></b>  |                       |                          |                                  |                                     |                     |
| <b><u>Activities:</u></b>    |                       |                          |                                  |                                     |                     |
| Non-major enterprise funds   | 45,000                | -                        | -                                | -                                   | 45,000              |
| <b>Totals</b>                | <u>\$ 778,926</u>     | <u>\$ 700,812</u>        | <u>\$ 75,000</u>                 | <u>\$ 61,589</u>                    | <u>\$ 1,616,327</u> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE Q - DETAILED RESTRICTED FUND BALANCE**

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

|   | <u>General</u>     | <u>Library</u>     | <u>Section 8<br/>Housing</u> | <u>Sales and<br/>Use Tax</u> | <u>Cons. Fire<br/>District<br/>Labadieville</u> | <u>Road<br/>Improvement<br/>Tax Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|--------------------|--------------------|------------------------------|------------------------------|---|--|---|---|
| <b>Restricted</b>                           |                    |                    |                              |                              |   |  |   |   |
| By ad valorem and/or sales tax propositions | \$ -               | \$2,836,157        | \$ -                         | \$ 3,077,531                 | \$ 156,245                                      | \$ 1,795,867                             | \$ 7,966,419                            | \$ 15,832,219                           |
| By intergovernmental grants                 | -                  | -                  | 7,838                        | -                            | -   | -  | 2,139,768                               | 2,147,606                               |
| By laws or regulations of other governments | -                  | -                  | -                            | -                            | -   | -  | 752,463                                 | 752,463                                 |
|   | <u>-</u>           | <u>2,836,157</u>   | <u>7,838</u>                 | <u>3,077,531</u>             | <u>156,245</u>                                  | <u>1,795,867</u>                         | <u>10,858,650</u>                       | <u>18,732,288</u>                       |
| <b>Assigned for</b>                         |                    |                    |                              |                              |   |  |   |   |
| Insurance                                   | 37,732             | -                  | -                            | -                            | -   | -  | -                                       | 37,732                                  |
| Health and welfare of citizens              | -                  | -                  | 12,348                       | -                            | -   | -  | -                                       | 12,348                                  |
| Culture & recreation                        | -                  | -                  | -                            | -                            | -   | -  | 50,792                                  | 50,792                                  |
| Purpose of respective fund by Jury          | -                  | -                  | -                            | -                            | -   | -  | 56,522                                  | 56,522                                  |
|   | <u>37,732</u>      | <u>-</u>           | <u>12,348</u>                | <u>-</u>                     | <u>-</u>  | <u>-</u>                                 | <u>107,314</u>                          | <u>157,394</u>                          |
| <b>Unassigned</b>                           | <u>3,966,912</u>   | <u>-</u>           | <u>-</u>                     | <u>-</u>                     | <u>-</u>  | <u>-</u>                                 | <u>-</u>                                | <u>3,966,912</u>                        |
| <b>TOTAL</b>                                | <u>\$4,004,644</u> | <u>\$2,836,157</u> | <u>\$ 20,186</u>             | <u>\$ 3,077,531</u>          | <u>\$ 156,245</u>                               | <u>\$ 1,795,867</u>                      | <u>\$ 10,965,964</u>                    | <u>\$ 22,856,594</u>                    |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE R - CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. Funds in the amount of \$8,431 were transferred during the year ended December 31, 2019. The remaining balance in the criminal court fund as of December 31, 2019 was \$17,152. The balance due at December 31, 2019 is \$8,576.

**NOTE S – TAX ABATEMENT**

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the "State Board"), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program ("ITEP") and the Restoration Tax Abatement Program ("RTAP"). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program ("EZ Program"). For the year ending December 31, 2019, the government participated in the Industrial Tax Exemption Program.

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

Taxes abated via the Industrial Tax Exemption Program for the fiscal year ended December 31, 2019 totaled \$232,900.

**NOTE T - LITIGATION**

At December 31, 2019, the Police Jury is involved in various litigation that is being handled by the insurance company. These lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury.

**NOTE U - FEDERAL GRANT CONTINGENCY**

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

**NOTE V – WIRELESS E911 SERVICE**

The total emergency wireless telephone service charges collected for the year ended December 31, 2019 totaled \$202,207. The wireless E911 system of Assumption Parish is Phase II Compliant as of December 31, 2019.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE W – COMMITMENTS AND CONTINGENCIES**

As of December 31, 2019, the Police Jury has entered into contract commitments totaling \$2,076,026. Of this amount, \$610,730 has not yet been expended. The Police Jury entered into other commitments totaling \$166,496 as of December 31, 2019 for the upcoming year.

Leases that do not meet criteria for capitalization are classified as operating leases with related rentals charged to operations as incurred. Operating lease expenditures amounted to \$16,226 for the year ended December 31, 2019.

The following is a schedule by year of future minimum lease payments under these arrangements as of December 31, 2019, that have initial or remaining terms in excess of one year.

| <u>Year ending<br/>December 31,</u> | <u>Minimum<br/>Payments</u> |
|-------------------------------------|-----------------------------|
| 2020                                | \$ 14,362                   |
| 2021                                | 3,579                       |
| 2022                                | 3,579                       |
| 2023                                | 2,120                       |
| 2024                                | 1,090                       |
| Thereafter                          | 718                         |
|                                     | <u>\$ 25,448</u>            |

**NOTE X – SUBSEQUENT EVENTS**

The Police Jury has evaluated subsequent events through the date that the financial statements were available to be issued, September 23, 2020, and has determined the following events occurred that required disclosure. The Police Jury entered into contract commitments subsequent to year end totaling \$2,269,345.

The world-wide pandemic associated with COVID-19 has spread across the State of Louisiana, including Assumption Parish. COVID-19 impacted the operations of the Police Jury, and had a bigger impact on certain businesses within the Parish. The stay-at-home mandate and social distancing orders of Federal, State, and Local government authorities will have a negative impact on the economy. Any revenue reductions will be offset by reductions on operating costs and strong fund balances.

**NOTE Y – CURRENT ACCOUNTING STANDARDS SCHEDULED TO BE IMPLEMENTED**

GASB Statement 83, *Certain Asset Retirement Obligations* (ARO). This standard establishes criteria for determining the timing and pattern of recognition of an ARO liability and a corresponding deferred outflow of resources. An ARO is a legally enforceable liability associated with the sale, recycling, retirement, abandonment or disposal in some other manner of a tangible capital asset permanently removed from service. The standard is effective for annual reporting periods beginning after June 15, 2019. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2020 financial statements. The effect of this standard or its applicability to the Police Jury is unknown at this time.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE Y – CURRENT ACCOUNTING STANDARDS SCHEDULED TO BE IMPLEMENTED – Continued**

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting mode for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after June 15, 2021. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2022 financial statements. All of the Police Jury's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Police Jury are unknown at this time.

**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**MAJOR FUNDS DESCRIPTIONS**  
**DECEMBER 31, 2019**

**GOVERNMENTAL FUNDS:**

**GENERAL FUND** – The General Fund is used to account for resources traditionally associated with the Police Jury which are not required legally or by sound financial management to be accounted for in another fund.

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

**SECTION EIGHT HOUSING** - The Section Eight Housing Fund accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

**SALES AND USE TAX FUND** – The Sales and Use Tax Fund accounts for revenues received from collections of the one percent sales taxes within the parish. Expenditures are made in accordance with the sales tax proposition.

**CONSOLIDATED FIRE DISTRICT - LABADIEVILLE** - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the fire districts.

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

**CAPITAL PROJECT FUND:**

**LCDBG DISASTER RECOVERY** – The LCDBG Disaster Recovery Program Fund is used to account for the receipt and disbursement of grants provided through the Division of Administration. The funds are being used to complete disaster recovery projects related to Hurricanes Gustav and Ike. It is a source of federal funding. This is a capital projects funds; therefore, budgetary comparison information is not presented in the supplemental information.

**ENTERPRISE FUND:**

**SOLID WASTE FUND** – The Solid Waste Fund accounts for the operation of the Police Jury's solid waste system. This is an enterprise fund; therefore, budgetary comparison information is not presented in the supplemental information.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|                                | <u>Original</u>            | <u>Final</u>               | <u>Actual</u>              | <u>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------------|----------------------------|----------------------------|----------------------------|---|
| <b><u>REVENUES</u></b>         |                            |                            |                            |   |
| Taxes:                         |                            |                            |                            |   |
| Ad valorem tax                 | \$ 852,581                 | \$ 831,421                 | \$ 832,501                 | \$ 1,080  |
| Severance tax                  | 400,000                    | 363,548                    | 347,375                    | (16,173)  |
| Beer tax                       | 20,725                     | 19,096                     | 18,961                     | (135)   |
| Franchise tax                  | 275,000                    | 250,000                    | 275,554                    | 25,554  |
| Licenses and permits           | 409,725                    | 423,165                    | 420,354                    | (2,811)   |
| Intergovernmental revenues:    |                            |                            |                            |   |
| Federal grants                 | 156                        | 2,120                      | 2,049                      | (71)  |
| State funds:                   |                            |                            |                            |   |
| State revenue sharing funds    | 105,629                    | 105,431                    | 105,431                    | -   |
| Video poker revenue            | 233,812                    | 187,118                    | 192,944                    | 5,826   |
| Other                          | 27,235                     | 28,022                     | 26,366                     | (1,656)   |
| Fees, charges, and commissions | 40,414                     | 34,962                     | 34,923                     | (39)  |
| Use of money and property      | 1,637                      | 69,602                     | 66,801                     | (2,801)   |
| Other revenue                  | 3,578                      | 3,287                      | 2,759                      | (528)   |
| <b>TOTAL REVENUES</b>          | <b><u>\$ 2,370,492</u></b> | <b><u>\$ 2,317,772</u></b> | <b><u>\$ 2,326,018</u></b> | <b><u>\$ 8,246</u></b>  |

(continued)

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | Variance with<br>Final Budget<br>Favorable<br>(Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| <b><u>EXPENDITURES</u></b>                   |                     |                     |                     |   |
| General government:                          |                     |                     |                     |   |
| Legislative                                  | \$ 359,003          | \$ 346,900          | \$ 307,929          | \$ 38,971   |
| Judicial                                     | 392,270             | 376,325             | 357,397             | 18,928  |
| Executive                                    | 54,787              | 56,474              | 54,555              | 1,919   |
| Elections                                    | 43,421              | 48,899              | 56,018              | (7,119)   |
| Financial and administrative                 | 374,832             | 322,239             | 311,292             | 10,947  |
| Other general administration                 | 114,100             | 83,582              | 81,894              | 1,688   |
| Public safety                                | 745,010             | 739,384             | 709,995             | 29,389  |
| Public works                                 | 113,759             | 45,870              | 46,278              | (408)   |
| Health and welfare                           | 87,025              | 71,027              | 69,662              | 1,365   |
| Culture and recreation                       | 502,318             | 132,893             | 125,982             | 6,911   |
| Economic development                         | 36,951              | 33,705              | 32,306              | 1,399   |
| Capital outlay                               | 10,000              | 46,777              | 46,771              | 6   |
| <b>TOTAL EXPENDITURES</b>                    | <u>2,833,476</u>    | <u>2,304,075</u>    | <u>2,200,079</u>    | <u>103,996</u>  |
| Excess of revenues over (under) expenditures | (462,984)           | 13,697              | 125,939             | 112,242   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                     |                     |                     |   |
| Operating transfers in                       | 21,459              | 33,306              | 36,976              | 3,670   |
| Operating transfers out                      | (783,848)           | (819,835)           | (778,926)           | 40,909  |
| <b>TOTAL OTHER FINANCING USES</b>            | <u>(762,389)</u>    | <u>(786,529)</u>    | <u>(741,950)</u>    | <u>44,579</u>   |
| <b>NET CHANGE IN FUND BALANCE</b>            | <u>(1,225,373)</u>  | <u>(772,832)</u>    | <u>(616,011)</u>    | <u>156,821</u>  |
| <b>BEGINNING FUND BALANCE</b>                | <u>4,551,036</u>    | <u>4,612,805</u>    | <u>4,620,655</u>    | <u>7,850</u>  |
| <b>ENDING FUND BALANCE</b>                   | <u>\$ 3,325,663</u> | <u>\$ 3,839,973</u> | <u>\$ 4,004,644</u> | <u>\$ 164,671</u>   |

(concluded)

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**LIBRARY FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | <u>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------|---------------------|---------------------|---|
| <b><u>REVENUES</u></b>                       |                     |                     |                     |   |
| Taxes:                                       |                     |                     |                     |   |
| Ad valorem tax                               | \$ 386,652          | \$ 377,055          | \$ 376,568          | \$ (487)  |
| Sales tax                                    | 531,666             | 523,777             | 569,040             | 45,263  |
| Intergovernmental revenues:                  |                     |                     |                     |   |
| Federal grants                               | -                   | 115                 | -                   | (115)   |
| Fees, charges, and commissions               | 12,000              | 12,220              | 12,867              | 647   |
| Use of money and property                    | (7,864)             | 96,201              | 95,855              | (346)   |
| Other revenue                                | 2,000               | 500                 | 500                 | -   |
| <b>TOTAL REVENUES</b>                        | <u>924,454</u>      | <u>1,009,868</u>    | <u>1,054,830</u>    | <u>44,962</u>   |
| <b><u>EXPENDITURES</u></b>                   |                     |                     |                     |   |
| Culture and recreation                       | 1,118,601           | 1,035,622           | 1,011,127           | 24,495  |
| Capital outlay                               | 25,000              | 5,921               | 5,921               | -   |
| <b>TOTAL EXPENDITURES</b>                    | <u>1,143,601</u>    | <u>1,041,543</u>    | <u>1,017,048</u>    | <u>24,495</u>   |
| Excess of revenues over (under) expenditures | <u>(219,147)</u>    | <u>(31,675)</u>     | <u>37,782</u>       | <u>69,457</u>   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                     |                     |                     |   |
| Operating transfers in                       | 86,000              | 86,000              | 87,382              | 1,382   |
| <b>TOTAL OTHER FINANCING SOURCES</b>         | <u>86,000</u>       | <u>86,000</u>       | <u>87,382</u>       | <u>1,382</u>  |
| <b>NET CHANGE IN FUND BALANCE</b>            | <u>(133,147)</u>    | <u>54,325</u>       | <u>125,164</u>      | <u>70,839</u>   |
| <b>BEGINNING FUND BALANCE</b>                | <u>2,695,069</u>    | <u>2,710,994</u>    | <u>2,710,993</u>    | <u>(1)</u>  |
| <b>ENDING FUND BALANCE</b>                   | <u>\$ 2,561,922</u> | <u>\$ 2,765,319</u> | <u>\$ 2,836,157</u> | <u>\$ 70,838</u>  |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**SECTION EIGHT HOUSING**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|                                       | <u>Original</u>  | <u>Final</u>     | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</u> |
|---------------------------------------|------------------|------------------|------------------|---|
| <b><u>REVENUES</u></b>                |                  |                  |                  |   |
| Intergovernmental revenues:           |                  |                  |                  |   |
| Federal grants                        | \$ 470,825       | \$ 436,194       | \$ 445,103       | \$ 8,909  |
| Use of money and property             | 70               | 254              | -                | (254)   |
| Other revenue                         | 15,634           | 7,814            | -                | (7,814)   |
| <b>TOTAL REVENUES</b>                 | <u>486,529</u>   | <u>444,262</u>   | <u>445,103</u>   | <u>841</u>  |
| <b><u>EXPENDITURES</u></b>            |                  |                  |                  |   |
| Health and welfare                    | 487,987          | 445,096          | 445,382          | (286)   |
| <b>TOTAL EXPENDITURES</b>             | <u>487,987</u>   | <u>445,096</u>   | <u>445,382</u>   | <u>(286)</u>  |
| Excess of revenues under expenditures | <u>(1,458)</u>   | <u>(834)</u>     | <u>(279)</u>     | <u>555</u>  |
| <b>NET CHANGE IN FUND BALANCE</b>     | <u>(1,458)</u>   | <u>(834)</u>     | <u>(279)</u>     | <u>555</u>  |
| <b>BEGINNING FUND BALANCE</b>         | <u>18,613</u>    | <u>20,465</u>    | <u>20,465</u>    | <u>-</u>  |
| <b>ENDING FUND BALANCE</b>            | <u>\$ 17,155</u> | <u>\$ 19,631</u> | <u>\$ 20,186</u> | <u>\$ 555</u>   |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**SALES AND USE TAX FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | Variance with<br>Final Budget<br>Favorable<br>(Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| <b><u>REVENUES</u></b>                       |                     |                     |                     |   |
| Taxes:                                       |                     |                     |                     |   |
| Sales tax                                    | \$ 2,243,409        | \$ 2,218,168        | \$ 2,407,715        | \$ 189,547  |
| Intergovernmental revenues:                  |                     |                     |                     |   |
| Federal grants                               | 10,152              | 10,636              | 803                 | (9,833)   |
| Use of money and property                    | (5,839)             | 80,697              | 81,946              | 1,249   |
| Other revenue                                | -                   | 48                  | 48                  | -   |
| <b>TOTAL REVENUES</b>                        | <u>2,247,722</u>    | <u>2,309,549</u>    | <u>2,490,512</u>    | <u>180,963</u>  |
| <b><u>EXPENDITURES</u></b>                   |                     |                     |                     |   |
| General government:                          |                     |                     |                     |   |
| Other general administration                 | 986,290             | 1,004,280           | 953,811             | 50,469  |
| Capital outlay                               | 135,000             | 23,150              | 24,357              | (1,207)   |
| <b>TOTAL EXPENDITURES</b>                    | <u>1,121,290</u>    | <u>1,027,430</u>    | <u>978,168</u>      | <u>49,262</u>   |
| Excess of revenues over expenditures         | <u>1,126,432</u>    | <u>1,282,119</u>    | <u>1,512,344</u>    | <u>230,225</u>  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                     |                     |                     |   |
| Operating transfers out                      | (1,101,832)         | (700,999)           | (700,812)           | 187   |
| <b>TOTAL OTHER FINANCING USES</b>            | <u>(1,101,832)</u>  | <u>(700,999)</u>    | <u>(700,812)</u>    | <u>187</u>  |
| <b>NET CHANGE IN FUND BALANCE</b>            | 24,600              | 581,120             | 811,532             | 230,412   |
| <b>BEGINNING FUND BALANCE</b>                | 2,139,030           | 2,265,999           | 2,265,999           | -   |
| <b>ENDING FUND BALANCE</b>                   | <u>\$ 2,163,630</u> | <u>\$ 2,847,119</u> | <u>\$ 3,077,531</u> | <u>\$ 230,412</u>   |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**CONSOLIDATED FIRE DISTRICT - LABADIEVILLE**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | Original   | Final      | Actual     | Variance with<br>Final Budget<br>Favorable<br>(Unfavorable) |
|--|------------|------------|------------|---|
| <b><u>REVENUES</u></b>                       |            |            |            |   |
| Taxes:                                       |            |            |            |   |
| Ad valorem                                   | \$ 165,635 | \$ 161,825 | \$ 161,900 | \$ 75   |
| Use of money and property                    | (1,316)    | 14,900     | 14,688     | (212)   |
| Other revenue                                | 17,741     | 17,702     | 17,702     | -   |
| <b>TOTAL REVENUES</b>                        | 182,060    | 194,427    | 194,290    | (137)   |
| <b><u>EXPENDITURES</u></b>                   |            |            |            |   |
| Public safety                                | 182,059    | 194,427    | 198,488    | (4,061)   |
| <b>TOTAL EXPENDITURES</b>                    | 182,059    | 194,427    | 198,488    | (4,061)   |
| Excess of revenues over (under) expenditures | 1          | -          | (4,198)    | (4,198)   |
| <b>NET CHANGE IN FUND BALANCE</b>            | 1          | -          | (4,198)    | (4,198)   |
| <b>BEGINNING FUND BALANCE</b>                | 143,545    | 160,444    | 160,443    | (1)   |
| <b>ENDING FUND BALANCE</b>                   | \$ 143,546 | \$ 160,444 | \$ 156,245 | \$ (4,199)  |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**ROAD IMPROVEMENT TAX FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | Variance with<br>Final Budget<br>Favorable<br>(Unfavorable) |
|--|---------------------|---------------------|---------------------|---|
| <b><u>REVENUES</u></b>                       |                     |                     |                     |   |
| Taxes:                                       |                     |                     |                     |   |
| Sales tax                                    | \$ 1,057,411        | \$ 1,047,560        | \$ 1,138,087        | \$ 90,527   |
| Use of money and property                    | (5,318)             | 63,406              | 63,315              | (91)  |
| <b>TOTAL REVENUES</b>                        | <u>1,052,093</u>    | <u>1,110,966</u>    | <u>1,201,402</u>    | <u>90,436</u>   |
| <b><u>EXPENDITURES</u></b>                   |                     |                     |                     |   |
| Public works                                 | 992                 | 131,501             | 114,058             | 17,443  |
| Capital outlay                               | 1,540,000           | 1,431,060           | 1,260,259           | 170,801   |
| <b>TOTAL EXPENDITURES</b>                    | <u>1,540,992</u>    | <u>1,562,561</u>    | <u>1,374,317</u>    | <u>188,244</u>  |
| Excess of revenues under expenditures        | <u>(488,899)</u>    | <u>(451,595)</u>    | <u>(172,915)</u>    | <u>278,680</u>  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                     |                     |                     |   |
| Operating transfers out                      | (200,000)           | (75,000)            | (75,000)            | -   |
| <b>TOTAL OTHER FINANCING USES</b>            | <u>(200,000)</u>    | <u>(75,000)</u>     | <u>(75,000)</u>     | <u>-</u>  |
| <b>NET CHANGE IN FUND BALANCE</b>            | <u>(688,899)</u>    | <u>(526,595)</u>    | <u>(247,915)</u>    | <u>278,680</u>  |
| <b>BEGINNING FUND BALANCE</b>                | <u>2,029,070</u>    | <u>2,043,782</u>    | <u>2,043,782</u>    | <u>-</u>  |
| <b>ENDING FUND BALANCE</b>                   | <u>\$ 1,340,171</u> | <u>\$ 1,517,187</u> | <u>\$ 1,795,867</u> | <u>\$ 278,680</u>   |

**ASSUMPTION PARISH POLICE JURY**

**Napoleonville, Louisiana**

**SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS**

**DECEMBER 31, 2019**

| <u>Measurement Date</u> | <u>Service Cost</u> | <u>Interest</u> | <u>Difference between actual and expected experience</u> | <u>Changes of assumptions or other inputs</u> | <u>Benefit payments</u> | <u>Net change in total OPEB liability</u> | <u>Total OPEB liability - beginning</u> | <u>Total OPEB liability - ending</u> | <u>Covered payroll</u> | <u>Total OPEB liability as a percentage of covered payroll</u> |
|-------------------------|---------------------|-----------------|--|---|-------------------------|---|---|--------------------------------------|------------------------|--|
| 12/31/2019              | 133,477             | \$ 194,712      | \$ 302,786   | \$ 1,348,755                                  | \$ (93,154)             | \$ 1,886,576                              | \$ 4,795,651                            | \$ 6,682,227                         | \$ 1,947,658           | 343.09%  |
| 12/31/2018              | 156,365             | \$ 173,246      | \$ 55,167  | \$ (535,064)                                  | \$ (180,576)            | \$ (330,862)                              | \$ 5,126,513                            | \$ 4,795,651                         | \$ 1,872,748           | 256.08%  |

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

See the accompanying notes to the Required Supplementary Information.

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**DECEMBER 31, 2019**

| Pension Plan   | Year (*) | Employer's Proportion of the Net Pension Liability (Asset) | Employer's Proportionate Share of the Net Pension Liability (Asset) | Covered Payroll | Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|--|----------|--|---|-----------------|--|--|
| <b>Parochial Employees' Retirement System of Louisiana</b> |          |  |   |                 |  |  |
|  | 2019     | 0.3602%  | \$ 1,598,515  | \$ 2,214,109    | 72.1968%   | 88.86%   |
|  | 2018     | 0.3443%  | (255,560)   | 2,119,263       | (12.0589%)   | 101.98%  |
|  | 2017     | 0.3637%  | 749,074   | 2,157,023       | 34.7272%   | 94.15%   |
|  | 2016     | 0.3817%  | 1,004,631   | 2,188,272       | 45.9098%   | 92.23%   |
|  | 2015     | 0.3749%  | 102,498   | 2,104,977       | 4.8693%  | 99.15%   |
| <b>District Attorneys' Retirement System</b>               |          |  |   |                 |  |  |
|  | 2019     | 0.0713%  | 22,936  | 42,001          | 54.6082%   | 93.13%   |
|  | 2018     | 0.0682%  | 21,958  | 42,431          | 51.7499%   | 92.92%   |
|  | 2017     | 0.0713%  | 19,241  | 43,354          | 44.3811%   | 93.57%   |
|  | 2016     | 0.0709%  | 13,565  | 42,884          | 31.6318%   | 95.09%   |
|  | 2015     | 0.0682%  | 3,675   | 43,678          | 8.4138%  | 98.56%   |
|  | 2014     | 0.0963%  | 1,921   | 43,834          | 4.3821%  | 99.45%   |
| <b>Registrar of Voters Employees' Retirement System</b>    |          |  |   |                 |  |  |
|  | 2019     | 0.1279%  | 23,915  | 17,564          | 136.1592%  | 84.83%   |
|  | 2018     | 0.1266%  | 29,883  | 17,564          | 170.1378%  | 80.57%   |
|  | 2017     | 0.1283%  | 28,152  | 17,564          | 160.2824%  | 80.51%   |
|  | 2016     | 0.1328%  | 37,679  | 18,239          | 206.5848%  | 73.98%   |
|  | 2015     | 0.1281%  | 31,373  | 17,379          | 180.5225%  | 76.86%   |
|  | 2014     | 0.1373%  | 31,746  | 17,864          | 177.7094%  | 77.68%   |

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

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

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

See the accompanying notes to the Required Supplementary Information.

**ASSUMPTION PARISH POLICE JURY**

**Napoleonville, Louisiana**

**SCHEDULE OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

| <b>Pension Plan:</b>                                       | <b>Year</b> | <b>Contractually Required Contribution<sup>1</sup></b> | <b>Contributions in Relation to Contractually Required Contribution<sup>2</sup></b> | <b>Contribution Deficiency (Excess)</b> | <b>Covered Payroll<sup>3</sup></b> | <b>Contributions as a % of Covered Payroll</b> |
|--|-------------|--|---|---|------------------------------------|--|
| <b>Parochial Employees' Retirement System of Louisiana</b> |             |  |   |   |                                    |  |
|  | 2019        | \$ 264,091   | \$ 264,091  | \$ -                                    | \$ 2,296,440                       | 11.5000%                                       |
|  | 2018        | 254,623  | 254,623   | -                                       | 2,214,109                          | 11.5000%                                       |
|  | 2017        | 264,907  | 264,907   | -                                       | 2,119,263                          | 12.5000%                                       |
|  | 2016        | 280,413  | 280,413   | -                                       | 2,157,023                          | 13.0000%                                       |
|  | 2015        | 317,299  | 317,299   | -                                       | 2,188,272                          | 14.5000%                                       |
|  | 2014        | 336,796  | 336,796   | -                                       | 2,104,977                          | 16.0000%                                       |
| <b>District Attorneys' Retirement System</b>               |             |  |   |   |                                    |  |
|  | 2019        | 1,103  | 1,103   | -                                       | 42,001                             | 2.6261%  |
|  | 2018        | 262  | 262   | -                                       | 42,001                             | 0.6238%  |
|  | 2017        | -  | -   | -                                       | 43,139                             | 0.0000%  |
|  | 2016        | 762  | 762   | -                                       | 43,416                             | 1.7551%  |
|  | 2015        | 2,256  | 2,256   | -                                       | 42,791                             | 5.2721%  |
|  | 2014        | 3,674  | 3,674   | -                                       | 43,883                             | 8.3723%  |
| <b>Registrar of Voters Employees' Retirement System</b>    |             |  |   |   |                                    |  |
|  | 2019        | 2,993  | 2,993   | -                                       | 17,114                             | 17.4886%                                       |
|  | 2018        | 2,986  | 2,986   | -                                       | 17,564                             | 17.0007%                                       |
|  | 2017        | 3,249  | 3,249   | -                                       | 17,564                             | 18.4981%                                       |
|  | 2016        | 3,828  | 3,828   | -                                       | 17,563                             | 21.7958%                                       |
|  | 2015        | 4,257  | 4,257   | -                                       | 18,239                             | 23.3401%                                       |
|  | 2014        | 4,251  | 4,251   | -                                       | 17,529                             | 24.2512%                                       |

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

**For reference only:**

<sup>1</sup> Employer contribution rate multiplied by covered employee payroll

<sup>2</sup> Actual employer contributions remitted to Retirement Systems

<sup>3</sup> Covered payroll amount for each of the years ended December 31

See the accompanying notes to the Required Supplementary Information.

# ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2019

### **CHANGES IN BENEFIT TERMS RELATED TO DEFINED PENSION PLANS**

#### Parochial Employees' Retirement System of Louisiana Plan A

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

#### District Attorneys' Retirement System

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

#### Registrar of Voters Employees' Retirement System of Louisiana

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

### **CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS**

#### Parochial Employees' Retirement System of Louisiana Plan A

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

#### *Discount Rate:*

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

#### *Inflation Rate:*

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

#### *Salary Increases:*

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

#### *Merit:*

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

#### *Investment rate of return:*

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

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2019**

**CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)**

District Attorneys' Retirement System

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

***Discount Rate:***

| Measurement |           |       |        |
|-------------|-----------|-------|--------|
| Year End    | date      | Rate  | Change |
| 12/31/2019  | 6/30/2019 | 6.50% | 0.00%  |
| 12/31/2018  | 6/30/2018 | 6.50% | -0.25% |
| 12/31/2017  | 6/30/2017 | 6.75% | -0.25% |
| 12/31/2016  | 6/30/2016 | 7.00% | 0.00%  |
| 12/31/2015  | 6/30/2015 | 7.00% | -0.25% |
| 12/31/2014  | 6/30/2014 | 7.25% |        |

***Merit:***

| Measurement |           |       |        |
|-------------|-----------|-------|--------|
| Year End    | date      | Rate  | Change |
| 12/31/2019  | 6/30/2019 | 3.10% | 0.00%  |
| 12/31/2018  | 6/30/2018 | 3.10% | 0.10%  |
| 12/31/2017  | 6/30/2017 | 3.00% | 0.00%  |
| 12/31/2016  | 6/30/2016 | 3.00% | 0.00%  |
| 12/31/2015  | 6/30/2015 | 3.00% | -0.50% |
| 12/31/2014  | 6/30/2014 | 3.50% |        |

***Inflation Rate:***

| Measurement |           |       |        |
|-------------|-----------|-------|--------|
| Year End    | date      | Rate  | Change |
| 12/31/2019  | 6/30/2019 | 2.40% | 0.00%  |
| 12/31/2018  | 6/30/2018 | 2.40% | -0.10% |
| 12/31/2017  | 6/30/2017 | 2.50% | 0.00%  |
| 12/31/2016  | 6/30/2016 | 2.50% | 0.00%  |
| 12/31/2015  | 6/30/2015 | 2.50% | -0.25% |
| 12/31/2014  | 6/30/2014 | 2.75% |        |

***Investment rate of return:***

| Measurement |           |       |        |
|-------------|-----------|-------|--------|
| Year End    | date      | Rate  | Change |
| 12/31/2019  | 6/30/2019 | 6.50% | 0.00%  |
| 12/31/2018  | 6/30/2018 | 6.50% | -0.25% |
| 12/31/2017  | 6/30/2017 | 6.75% | -0.25% |
| 12/31/2016  | 6/30/2016 | 7.00% | 0.00%  |
| 12/31/2015  | 6/30/2015 | 7.00% | -0.25% |
| 12/31/2014  | 6/30/2014 | 7.25% |        |

***Salary Increases:***

| Measurement |           |       |        |
|-------------|-----------|-------|--------|
| Year End    | date      | Rate  | Change |
| 12/31/2019  | 6/30/2019 | 5.50% | 0.00%  |
| 12/31/2018  | 6/30/2018 | 5.50% | 0.00%  |
| 12/31/2017  | 6/30/2017 | 5.50% | 0.00%  |
| 12/31/2016  | 6/30/2016 | 5.50% | 0.00%  |
| 12/31/2015  | 6/30/2015 | 5.50% | -0.75% |
| 12/31/2014  | 6/30/2014 | 6.25% |        |

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**DECEMBER 31, 2019**

**CHANGES IN ASSUMPTIONS RELATED TO DEFINED PENSION PLANS (Continued)**

Registrar of Voters Employees' Retirement System

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

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

  

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

  

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

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

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

**Changes in benefit terms:**

There were no changes in benefit terms for the year ended December 31, 2019.

**Changes in assumptions:**

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

| <u>Measurement Date</u> | <u>Discount Rate</u> |
|-------------------------|----------------------|
| 12/31/2019              | 2.74%                |
| 12/31/2018              | 4.10%                |

**OTHER SUPPLEMENTAL INFORMATION**

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS**  
**DECEMBER 31, 2019**

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

**EMERGENCY MEDICAL SERVICE FUND** - The Emergency Medical Service Fund accounts for the funds received from the Louisiana Department of Treasury. The grant monies are used for the governing authority's emergency medical services and public safety needs.

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

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS**  
**DECEMBER 31, 2019**

**SPECIAL REVENUE FUNDS (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

**LOUISIANA GOVERNMENT ASSISTANCE PROGRAM** - The Local Government Assistance Program is used to account for the receipt and disbursement of a grant provided by the Division of Administration. The money is being used for the purchase of playground equipment and the construction of a basketball court at Grant Park.

**EPA GRANT FUND** - The EPA Grant Fund is used to account for the receipt and disbursement of a grant from the Environmental Protection Agency to South Central Planning. The portion allocated to Assumption Parish through a CEA is being used for wastewater improvements in Assumption Parish.

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

**Special Revenue Funds**

|   | Road and<br>Bridge | Off Duty<br>Deputy | Criminal<br>Court | Road<br>Lighting<br>Dist #1 |
|---|--------------------|--------------------|-------------------|-----------------------------|
| <b><u>ASSETS</u></b>                          |                    |                    |                   |                             |
| Cash and cash equivalents                     | \$ 261,350         | \$ 332             | \$ 7,759          | \$ 199,662                  |
| Investments                                   | 659,819            | 807                | 30,339            | 502,601                     |
| Receivables                                   | 22,902             | 2,363              | 12,616            | 109,252                     |
| Due from other funds                          | 12,095             | -                  | -                 | -                           |
| <b>TOTAL ASSETS</b>                           | <b>\$ 956,166</b>  | <b>\$ 3,502</b>    | <b>\$ 50,714</b>  | <b>\$ 811,515</b>           |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                    |                    |                   |                             |
| Liabilities:                                  |                    |                    |                   |                             |
| Accounts payable                              | \$ 7,169           | \$ 200             | \$ 28,394         | \$ 4,962                    |
| Salaries payable                              | 10,637             | -                  | 5,166             | -                           |
| Due to other funds                            | 1,968              | -                  | 8,576             | -                           |
| Other liabilities                             | -                  | -                  | -                 | -                           |
| <b>TOTAL LIABILITIES</b>                      | <b>19,774</b>      | <b>200</b>         | <b>42,136</b>     | <b>4,962</b>                |
| Fund balances:                                |                    |                    |                   |                             |
| Restricted                                    | 936,392            | 3,302              | -                 | 806,553                     |
| Assigned                                      | -                  | -                  | 8,578             | -                           |
| <b>TOTAL FUND BALANCE</b>                     | <b>936,392</b>     | <b>3,302</b>       | <b>8,578</b>      | <b>806,553</b>              |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 956,166</b>  | <b>\$ 3,502</b>    | <b>\$ 50,714</b>  | <b>\$ 811,515</b>           |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

**Special Revenue Funds**

|   | <u>Con. Road<br/>Lighting</u> | <u>Community<br/>Development</u> | <u>Energy<br/>Assistance</u> | <u>Emergency<br/>Food and<br/>Shelter</u> |
|---|-------------------------------|----------------------------------|------------------------------|---|
| <b><u>ASSETS</u></b>                          |                               |                                  |                              |   |
| Cash and cash equivalents                     | \$ 43,066                     | \$ 12,831                        | \$ 2,817                     | \$ 5,161                                  |
| Investments                                   | 165,453                       | -                                | -                            | -   |
| Receivables                                   | 60,138                        | (622)                            | 6,267                        | -   |
| Due from other funds                          | -                             | 8,877                            | -                            | -   |
| <b>TOTAL ASSETS</b>                           | <b><u>\$ 268,657</u></b>      | <b><u>\$ 21,086</u></b>          | <b><u>\$ 9,084</u></b>       | <b><u>\$ 5,161</u></b>                    |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                               |                                  |                              |   |
| Liabilities:                                  |                               |                                  |                              |   |
| Accounts payable                              | \$ 5,391                      | \$ 82                            | \$ -                         | \$ -                                      |
| Salaries payable                              | -                             | 5,087                            | 343                          | -   |
| Due to other funds                            | -                             | -                                | 8,741                        | -   |
| Other liabilities                             | 5,813                         | -                                | -                            | -   |
| <b>TOTAL LIABILITIES</b>                      | <b><u>11,204</u></b>          | <b><u>5,169</u></b>              | <b><u>9,084</u></b>          | <b><u>-</u></b>                           |
| Fund balances:                                |                               |                                  |                              |   |
| Restricted                                    | 257,453                       | 15,917                           | -                            | 5,161                                     |
| Assigned                                      | -                             | -                                | -                            | -   |
| <b>TOTAL FUND BALANCE</b>                     | <b><u>257,453</u></b>         | <b><u>15,917</u></b>             | <b><u>-</u></b>              | <b><u>5,161</u></b>                       |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b><u>\$ 268,657</u></b>      | <b><u>\$ 21,086</u></b>          | <b><u>\$ 9,084</u></b>       | <b><u>\$ 5,161</u></b>                    |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b> |                                     |                 |                             |
|---|------------------------------|-------------------------------------|-----------------|-----------------------------|
|   | Emergency<br>Medical         | Community<br>Service<br>Block Grant | CAA<br>Board    | O.E.P.<br>Federal<br>Grants |
| <b><u>ASSETS</u></b>                          |                              |                                     |                 |                             |
| Cash and cash equivalents                     | \$ 2,265                     | \$ -                                | \$ 1,863        | \$ 1,251,253                |
| Investments                                   | -                            | -                                   | -               | -                           |
| Receivables                                   | -                            | 136                                 | -               | -                           |
| Due from other funds                          | -                            | -                                   | -               | -                           |
| <b>TOTAL ASSETS</b>                           | <b>\$ 2,265</b>              | <b>\$ 136</b>                       | <b>\$ 1,863</b> | <b>\$ 1,251,253</b>         |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                              |                                     |                 |                             |
| Liabilities:                                  |                              |                                     |                 |                             |
| Accounts payable                              | \$ -                         | \$ -                                | \$ -            | \$ -                        |
| Salaries payable                              | -                            | -                                   | -               | -                           |
| Due to other funds                            | -                            | 136                                 | -               | -                           |
| Other liabilities                             | -                            | -                                   | -               | 71,220                      |
| <b>TOTAL LIABILITIES</b>                      | <b>-</b>                     | <b>136</b>                          | <b>-</b>        | <b>71,220</b>               |
| Fund balances:                                |                              |                                     |                 |                             |
| Restricted                                    | 2,265                        | -                                   | -               | 1,180,033                   |
| Assigned                                      | -                            | -                                   | 1,863           | -                           |
| <b>TOTAL FUND BALANCE</b>                     | <b>2,265</b>                 | <b>-</b>                            | <b>1,863</b>    | <b>1,180,033</b>            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 2,265</b>              | <b>\$ 136</b>                       | <b>\$ 1,863</b> | <b>\$ 1,251,253</b>         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

**Special Revenue Funds**

|   | Office of<br>Emergency<br>Preparedness | Communications<br>District | Con. Fire<br>District<br>PP/BR | Con. Fire<br>District<br>Paincourtville |
|---|--|----------------------------|--------------------------------|---|
| <b><u>ASSETS</u></b>                          |  |                            |                                |   |
| Cash and cash equivalents                     | \$ 10,817                              | \$ 204,317                 | \$ 8,714                       | \$ 12,134                               |
| Investments                                   | 42,945                                 | 512,563                    | 33,956                         | 47,375                                  |
| Receivables                                   | 875                                    | 36,424                     | 218,634                        | 218,665                                 |
| Due from other funds                          | -                                      | -                          | -                              | -                                       |
| <b>TOTAL ASSETS</b>                           | <b>\$ 54,637</b>                       | <b>\$ 753,304</b>          | <b>\$ 261,304</b>              | <b>\$ 278,174</b>                       |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |  |                            |                                |   |
| Liabilities:                                  |  |                            |                                |   |
| Accounts payable                              | \$ 543                                 | \$ 1,778                   | \$ 42,671                      | \$ 59,509                               |
| Salaries payable                              | 6,900                                  | 2,365                      | -                              | -                                       |
| Due to other funds                            | -                                      | -                          | -                              | -                                       |
| Other liabilities                             | -                                      | -                          | -                              | -                                       |
| <b>TOTAL LIABILITIES</b>                      | <b>7,443</b>                           | <b>4,143</b>               | <b>42,671</b>                  | <b>59,509</b>                           |
| Fund balances:                                |  |                            |                                |   |
| Restricted                                    | -                                      | 749,161                    | 218,633                        | 218,665                                 |
| Assigned                                      | 47,194                                 | -                          | -                              | -                                       |
| <b>TOTAL FUND BALANCE</b>                     | <b>47,194</b>                          | <b>749,161</b>             | <b>218,633</b>                 | <b>218,665</b>                          |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 54,637</b>                       | <b>\$ 753,304</b>          | <b>\$ 261,304</b>              | <b>\$ 278,174</b>                       |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>           |  |                        |                                    |
|---|--|--|------------------------|------------------------------------|
|   | Con. Fire<br>District<br>Napoleonville | Con. Fire<br>District<br>Bayou L'Ourse | Council<br>on<br>Aging | Public<br>Buildings/<br>Facilities |
| <b><u>ASSETS</u></b>                          |  |  |                        |                                    |
| Cash and cash equivalents                     | \$ 8,233                               | \$ 6,168                               | \$ 12,190              | \$ 397,918                         |
| Investments                                   | 28,337                                 | 25,008                                 | 3,879                  | 998,667                            |
| Receivables                                   | 193,468                                | 117,865                                | 830,682                | 190,219                            |
| Due from other funds                          | -                                      | -                                      | -                      | -                                  |
| <b>TOTAL ASSETS</b>                           | <b>\$ 230,038</b>                      | <b>\$ 149,041</b>                      | <b>\$ 846,751</b>      | <b>\$ 1,586,804</b>                |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |  |  |                        |                                    |
| Liabilities:                                  |  |  |                        |                                    |
| Accounts payable                              | \$ 36,570                              | \$ 31,177                              | \$ 28,925              | \$ 10,236                          |
| Salaries payable                              | -                                      | -                                      | -                      | 2,533                              |
| Due to other funds                            | -                                      | -                                      | -                      | -                                  |
| Other liabilities                             | -                                      | -                                      | -                      | 34,925                             |
| <b>TOTAL LIABILITIES</b>                      | <b>36,570</b>                          | <b>31,177</b>                          | <b>28,925</b>          | <b>47,694</b>                      |
| Fund balances:                                |  |  |                        |                                    |
| Restricted                                    | 193,468                                | 117,864                                | 817,826                | 1,539,110                          |
| Assigned                                      | -                                      | -                                      | -                      | -                                  |
| <b>TOTAL FUND BALANCE</b>                     | <b>193,468</b>                         | <b>117,864</b>                         | <b>817,826</b>         | <b>1,539,110</b>                   |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 230,038</b>                      | <b>\$ 149,041</b>                      | <b>\$ 846,751</b>      | <b>\$ 1,586,804</b>                |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>           |                  |                     |   |
|---|--|------------------|---------------------|---|
|   | Louisiana<br>Co-operative<br>Extension | Library<br>Board | Drainage<br>Tax     | Lower Belle<br>River Drainage<br>District #12 |
| <b><u>ASSETS</u></b>                          |  |                  |                     |   |
| Cash and cash equivalents                     | \$ 133,741                             | \$ 75,465        | \$ 393,450          | \$ 1,593                                      |
| Investments                                   | 338,463                                | -                | 992,006             | 6,188   |
| Receivables                                   | 181,928                                | -                | 93,041              | 1,653   |
| Due from other funds                          | -                                      | -                | -                   | -   |
| <b>TOTAL ASSETS</b>                           | <b>\$ 654,132</b>                      | <b>\$ 75,465</b> | <b>\$ 1,478,497</b> | <b>\$ 9,434</b>                               |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |  |                  |                     |   |
| Liabilities:                                  |  |                  |                     |   |
| Accounts payable                              | \$ 807                                 | \$ -             | \$ 10,473           | \$ 46   |
| Salaries payable                              | -                                      | -                | 107                 | -   |
| Due to other funds                            | -                                      | 36,575           | -                   | -   |
| Other liabilities                             | 803                                    | -                | -                   | -   |
| <b>TOTAL LIABILITIES</b>                      | <b>1,610</b>                           | <b>36,575</b>    | <b>10,580</b>       | <b>46</b>                                     |
| Fund balances:                                |  |                  |                     |   |
| Restricted                                    | 652,522                                | -                | 1,467,917           | 9,388   |
| Assigned                                      | -                                      | 38,890           | -                   | -   |
| <b>TOTAL FUND BALANCE</b>                     | <b>652,522</b>                         | <b>38,890</b>    | <b>1,467,917</b>    | <b>9,388</b>                                  |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 654,132</b>                      | <b>\$ 75,465</b> | <b>\$ 1,478,497</b> | <b>\$ 9,434</b>                               |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>                     |   |  |   |
|---|--|---|--|---|
|   | <u>Labadieville<br/>Drainage<br/>District #3</u> | <u>Marais<br/>Drainage<br/>District</u> | <u>Hardtimes<br/>Drainage<br/>District</u> | <u>Landry Sub.<br/>Drainage<br/>District #7</u> |
| <b><u>ASSETS</u></b>                          |  |   |  |   |
| Cash and cash equivalents                     | \$ 4,335   | \$ 2,436                                | \$ 5,432                                   | \$ 12,942                                       |
| Investments                                   | 16,339   | 9,365                                   | 20,738                                     | 49,749  |
| Receivables                                   | 1,227  | 22                                      | 48   | 17,985  |
| Due from other funds                          | -  | -                                       | -  | -   |
| <b>TOTAL ASSETS</b>                           | <b><u>\$ 21,901</u></b>                          | <b><u>\$ 11,823</u></b>                 | <b><u>\$ 26,218</u></b>                    | <b><u>\$ 80,676</u></b>                         |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |  |   |  |   |
| Liabilities:                                  |  |   |  |   |
| Accounts payable                              | \$ -   | \$ -                                    | \$ -                                       | \$ 144  |
| Salaries payable                              | -  | -                                       | -  | -   |
| Due to other funds                            | -  | -                                       | -  | -   |
| Other liabilities                             | -  | -                                       | -  | -   |
| <b>TOTAL LIABILITIES</b>                      | <b><u>-</u></b>                                  | <b><u>-</u></b>                         | <b><u>-</u></b>                            | <b><u>144</u></b>                               |
| Fund balances:                                |  |   |  |   |
| Restricted                                    | 21,901   | 11,823                                  | 26,218                                     | 80,532  |
| Assigned                                      | -  | -                                       | -  | -   |
| <b>TOTAL FUND BALANCE</b>                     | <b><u>21,901</u></b>                             | <b><u>11,823</u></b>                    | <b><u>26,218</u></b>                       | <b><u>80,532</u></b>                            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b><u>\$ 21,901</u></b>                          | <b><u>\$ 11,823</u></b>                 | <b><u>\$ 26,218</u></b>                    | <b><u>\$ 80,676</u></b>                         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>             |  |   |  |
|---|--|--|---|--|
|   | Oakridge Sub.<br>Drainage<br>District #8 | Northwest<br>LA 70 Drainage<br>District #9 | Knotts Sub.<br>Drainage<br>District #11 | LA 70 to Lee<br>Drainage<br>District #14 |
| <b><u>ASSETS</u></b>                          |  |  |   |  |
| Cash and cash equivalents                     | \$ 3,774                                 | \$ 3,800                                   | \$ 6,876                                | \$ 9,269                                 |
| Investments                                   | 14,594                                   | 14,547                                     | 26,460                                  | 35,846                                   |
| Receivables                                   | 5,176                                    | 5,435                                      | 2,428                                   | 7,871                                    |
| Due from other funds                          | -  | -  | -                                       | -  |
| <b>TOTAL ASSETS</b>                           | <b>\$ 23,544</b>                         | <b>\$ 23,782</b>                           | <b>\$ 35,764</b>                        | <b>\$ 52,986</b>                         |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |  |  |   |  |
| Liabilities:                                  |  |  |   |  |
| Accounts payable                              | \$ 149                                   | \$ 88                                      | \$ 114                                  | \$ 75                                    |
| Salaries payable                              | -  | -  | -                                       | -  |
| Due to other funds                            | -  | -  | -                                       | -  |
| Other liabilities                             | -  | -  | -                                       | -  |
| <b>TOTAL LIABILITIES</b>                      | <b>149</b>                               | <b>88</b>                                  | <b>114</b>                              | <b>75</b>                                |
| Fund balances:                                |  |  |   |  |
| Restricted                                    | 23,395                                   | 23,694                                     | 35,650                                  | 52,911                                   |
| Assigned                                      | -  | -  | -                                       | -  |
| <b>TOTAL FUND BALANCE</b>                     | <b>23,395</b>                            | <b>23,694</b>                              | <b>35,650</b>                           | <b>52,911</b>                            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 23,544</b>                         | <b>\$ 23,782</b>                           | <b>\$ 35,764</b>                        | <b>\$ 52,986</b>                         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>          |   |  |  |
|---|---------------------------------------|---|--|--|
|   | Assumption<br>Drainage<br>District #2 | Plattenville<br>Drainage<br>District #5 | Bayou L'Ourse<br>Drainage<br>District #1 | Bayou PP<br>North Drainage<br>District |
| <b><u>ASSETS</u></b>                          |                                       |   |  |  |
| Cash and cash equivalents                     | \$ 50,302                             | \$ 4,772                                | \$ 14,215                                | \$ 428                                 |
| Investments                                   | 194,110                               | 18,370                                  | -  | 1,234                                  |
| Receivables                                   | 5,849                                 | 564                                     | 54,767                                   | 314                                    |
| Due from other funds                          | -                                     | -                                       | -  | -                                      |
| <b>TOTAL ASSETS</b>                           | <b>\$ 250,261</b>                     | <b>\$ 23,706</b>                        | <b>\$ 68,982</b>                         | <b>\$ 1,976</b>                        |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                                       |   |  |  |
| Liabilities:                                  |                                       |   |  |  |
| Accounts payable                              | \$ -                                  | \$ -                                    | \$ -                                     | \$ 36                                  |
| Salaries payable                              | -                                     | -                                       | -  | -                                      |
| Due to other funds                            | -                                     | -                                       | -  | -                                      |
| Other liabilities                             | -                                     | -                                       | -  | -                                      |
| <b>TOTAL LIABILITIES</b>                      | <b>-</b>                              | <b>-</b>                                | <b>-</b>                                 | <b>36</b>                              |
| Fund balances:                                |                                       |   |  |  |
| Restricted                                    | 250,261                               | 23,706                                  | 68,982                                   | 1,940                                  |
| Assigned                                      | -                                     | -                                       | -  | -                                      |
| <b>TOTAL FUND BALANCE</b>                     | <b>250,261</b>                        | <b>23,706</b>                           | <b>68,982</b>                            | <b>1,940</b>                           |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 250,261</b>                     | <b>\$ 23,706</b>                        | <b>\$ 68,982</b>                         | <b>\$ 1,976</b>                        |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>          |  |  |   |
|---|---------------------------------------|--|--|---|
|   | Pierre Part<br>Settlement<br>District | PP/BR<br>Recreation #2<br>Ball Park #2 | PP/BR<br>Recreation #2<br>Veteran's Park | Bertrandville<br>Recreation<br>District |
| <b><u>ASSETS</u></b>                          |                                       |  |  |   |
| Cash and cash equivalents                     | \$ 236                                | \$ 1,789                               | \$ 81,944                                | \$ 518                                  |
| Investments                                   | 904                                   | 7,041                                  | 322,892                                  | 1,994                                   |
| Receivables                                   | 628                                   | 16                                     | 142,418                                  | 4                                       |
| Due from other funds                          | -                                     | -                                      | -  | -                                       |
| <b>TOTAL ASSETS</b>                           | <b>\$ 1,768</b>                       | <b>\$ 8,846</b>                        | <b>\$ 547,254</b>                        | <b>\$ 2,516</b>                         |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                                       |  |  |   |
| Liabilities:                                  |                                       |  |  |   |
| Accounts payable                              | \$ 40                                 | \$ 343                                 | \$ 18,877                                | \$ -                                    |
| Salaries payable                              | -                                     | 980                                    | 190                                      | -                                       |
| Due to other funds                            | -                                     | -                                      | -  | -                                       |
| Other liabilities                             | -                                     | -                                      | 3,056                                    | -                                       |
| <b>TOTAL LIABILITIES</b>                      | <b>40</b>                             | <b>1,323</b>                           | <b>22,123</b>                            | <b>-</b>                                |
| Fund balances:                                |                                       |  |  |   |
| Restricted                                    | 1,728                                 | -                                      | 525,131                                  | -                                       |
| Assigned                                      | -                                     | 7,523                                  | -  | 2,516                                   |
| <b>TOTAL FUND BALANCE</b>                     | <b>1,728</b>                          | <b>7,523</b>                           | <b>525,131</b>                           | <b>2,516</b>                            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 1,768</b>                       | <b>\$ 8,846</b>                        | <b>\$ 547,254</b>                        | <b>\$ 2,516</b>                         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>                        |   |                      | <b>Total</b>                |
|---|---|---|----------------------|-----------------------------|
|   | <b>Bayou L'Ourse<br/>Recreation<br/>District #1</b> | <b>Louisiana<br/>Gov Assistance<br/>Program</b> | <b>EPA<br/>Grant</b> |                             |
| <b><u>ASSETS</u></b>                          |   |   |                      |                             |
| Cash and cash equivalents                     | \$ 357,940  | \$ 750  | \$ -                 | \$ 3,614,857                |
| Investments                                   | -   | -   | -                    | 5,122,589                   |
| Receivables                                   | 161,208   | 33,854  | -                    | 2,736,320                   |
| Due from other funds                          | -   | 1,408   | -                    | 22,380                      |
| <b>TOTAL ASSETS</b>                           | <b><u>\$ 519,148</u></b>                            | <b><u>\$ 36,012</u></b>                         | <b><u>\$ -</u></b>   | <b><u>\$ 11,496,146</u></b> |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |   |   |                      |                             |
| Liabilities:                                  |   |   |                      |                             |
| Accounts payable                              | \$ -  | \$ 33,854                                       | \$ -                 | \$ 322,653                  |
| Salaries payable                              | -   | -   | -                    | 34,308                      |
| Due to other funds                            | -   | -   | -                    | 55,996                      |
| Other liabilities                             | -   | 1,408   | -                    | 117,225                     |
| <b>TOTAL LIABILITIES</b>                      | <b><u>-</u></b>                                     | <b><u>35,262</u></b>                            | <b><u>-</u></b>      | <b><u>530,182</u></b>       |
| Fund balances:                                |   |   |                      |                             |
| Restricted                                    | 519,148   | -   | -                    | 10,858,650                  |
| Assigned                                      | -   | 750   | -                    | 107,314                     |
| <b>TOTAL FUND BALANCE</b>                     | <b><u>519,148</u></b>                               | <b><u>750</u></b>                               | <b><u>-</u></b>      | <b><u>10,965,964</u></b>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b><u>\$ 519,148</u></b>                            | <b><u>\$ 36,012</u></b>                         | <b><u>\$ -</u></b>   | <b><u>\$ 11,496,146</u></b> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <b>Special Revenue Funds</b> |                            |                           |                                      |
|--|------------------------------|----------------------------|---------------------------|--------------------------------------|
|  | <b>Road and<br/>Bridge</b>   | <b>Off Duty<br/>Deputy</b> | <b>Criminal<br/>Court</b> | <b>Road<br/>Lighting<br/>Dist #1</b> |
| <b><u>REVENUES</u></b>                       |                              |                            |                           |                                      |
| Taxes:                                       |                              |                            |                           |                                      |
| Ad valorem tax                               | \$ -                         | \$ -                       | \$ -                      | \$ 119,679                           |
| Sales tax                                    | -                            | -                          | -                         | -                                    |
| Licenses and permits                         | -                            | -                          | -                         | -                                    |
| Intergovernmental revenues:                  |                              |                            |                           |                                      |
| Federal grants                               | 3,507                        | -                          | -                         | -                                    |
| State funds:                                 |                              |                            |                           |                                      |
| Parish transportation funds                  | 290,882                      | -                          | -                         | -                                    |
| Grants                                       | -                            | -                          | -                         | -                                    |
| Fees, charges, and commissions               | -                            | 27,921                     | 23,962                    | -                                    |
| Fines and forfeitures                        | -                            | -                          | 104,980                   | -                                    |
| Use of money and property                    | 42,508                       | 335                        | 403                       | 25,522                               |
| Other revenue                                | 1,173                        | -                          | -                         | -                                    |
| <b>TOTAL REVENUES</b>                        | <b>338,070</b>               | <b>28,256</b>              | <b>129,345</b>            | <b>145,201</b>                       |
| <b><u>EXPENDITURES</u></b>                   |                              |                            |                           |                                      |
| General government:                          |                              |                            |                           |                                      |
| Judicial                                     | -                            | 15,223                     | 370,623                   | -                                    |
| Other general administration                 | -                            | -                          | -                         | -                                    |
| Public safety                                | -                            | -                          | -                         | -                                    |
| Public works                                 | 1,004,311                    | -                          | -                         | 53,662                               |
| Health and welfare                           | -                            | -                          | -                         | -                                    |
| Culture and recreation                       | -                            | -                          | -                         | -                                    |
| Economic development                         | -                            | -                          | -                         | -                                    |
| Capital outlay                               | -                            | -                          | -                         | -                                    |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,004,311</b>             | <b>15,223</b>              | <b>370,623</b>            | <b>53,662</b>                        |
| Excess of revenues over (under) expenditures | (666,241)                    | 13,033                     | (241,278)                 | 91,539                               |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                              |                            |                           |                                      |
| Operating transfers in                       | 694,400                      | -                          | 250,000                   | -                                    |
| Operating transfers out                      | -                            | (15,000)                   | (8,576)                   | -                                    |
| <b>Total other financing sources (uses)</b>  | <b>694,400</b>               | <b>(15,000)</b>            | <b>241,424</b>            | <b>-</b>                             |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>28,159</b>                | <b>(1,967)</b>             | <b>146</b>                | <b>91,539</b>                        |
| <b>BEGINNING FUND BALANCE</b>                | <b>908,233</b>               | <b>5,269</b>               | <b>8,432</b>              | <b>715,014</b>                       |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 936,392</b>            | <b>\$ 3,302</b>            | <b>\$ 8,578</b>           | <b>\$ 806,553</b>                    |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <u>Special Revenue Funds</u>  |                                  |                              |   |
|--|-------------------------------|----------------------------------|------------------------------|---|
|  | <u>Con. Road<br/>Lighting</u> | <u>Community<br/>Development</u> | <u>Energy<br/>Assistance</u> | <u>Emergency<br/>Food and<br/>Shelter</u> |
| <b><u>REVENUES</u></b>                       |                               |                                  |                              |   |
| Taxes:                                       |                               |                                  |                              |   |
| Ad valorem tax                               | \$ 68,003                     | \$ -                             | \$ -                         | \$ -                                      |
| Sales tax                                    | -                             | -                                | -                            | -   |
| Licenses and permits                         | -                             | -                                | -                            | -   |
| Intergovernmental revenues:                  |                               |                                  |                              |   |
| Federal grants                               | -                             | 1,701                            | 18,558                       | 13,886                                    |
| State funds:                                 |                               |                                  |                              |   |
| Parish transportation funds                  | -                             | -                                | -                            | -   |
| Grants                                       | -                             | -                                | -                            | -   |
| Fees, charges, and commissions               | -                             | -                                | -                            | -   |
| Fines and forfeitures                        | -                             | -                                | -                            | -   |
| Use of money and property                    | 9,669                         | 17                               | -                            | -   |
| Other revenue                                | -                             | -                                | -                            | -   |
| <b>TOTAL REVENUES</b>                        | <b>77,672</b>                 | <b>1,718</b>                     | <b>18,558</b>                | <b>13,886</b>                             |
| <b><u>EXPENDITURES</u></b>                   |                               |                                  |                              |   |
| General government:                          |                               |                                  |                              |   |
| Judicial                                     | -                             | -                                | -                            | -   |
| Other general administration                 | -                             | -                                | -                            | -   |
| Public safety                                | -                             | -                                | -                            | -   |
| Public works                                 | 37,081                        | -                                | -                            | -   |
| Health and welfare                           | -                             | 157,559                          | 18,689                       | 8,725                                     |
| Culture and recreation                       | -                             | -                                | -                            | -   |
| Economic development                         | -                             | -                                | -                            | -   |
| Capital outlay                               | 66,128                        | -                                | -                            | -   |
| <b>TOTAL EXPENDITURES</b>                    | <b>103,209</b>                | <b>157,559</b>                   | <b>18,689</b>                | <b>8,725</b>                              |
| Excess of revenues over (under) expenditures | (25,537)                      | (155,841)                        | (131)                        | 5,161                                     |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                               |                                  |                              |   |
| Operating transfers in                       | -                             | 155,530                          | 131                          | -   |
| Operating transfers out                      | -                             | (131)                            | -                            | -   |
| Total other financing sources (uses)         | -                             | 155,399                          | 131                          | -   |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>(25,537)</b>               | <b>(442)</b>                     | <b>-</b>                     | <b>5,161</b>                              |
| <b>BEGINNING FUND BALANCE</b>                | <b>282,990</b>                | <b>16,359</b>                    | <b>-</b>                     | <b>-</b>                                  |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 257,453</b>             | <b>\$ 15,917</b>                 | <b>\$ -</b>                  | <b>\$ 5,161</b>                           |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <b>Special Revenue Funds</b> |   |                      |                                      |
|--|------------------------------|---|----------------------|--------------------------------------|
|  | <b>Emergency<br/>Medical</b> | <b>Community<br/>Services<br/>Block Grant</b> | <b>CAA<br/>Board</b> | <b>O.E.P.<br/>Federal<br/>Grants</b> |
| <b><u>REVENUES</u></b>                       |                              |   |                      |                                      |
| Taxes:                                       |                              |   |                      |                                      |
| Ad valorem tax                               | \$ -                         | \$ -  | \$ -                 | \$ -                                 |
| Sales tax                                    | -                            | -   | -                    | -                                    |
| Licenses and permits                         | -                            | -   | -                    | -                                    |
| Intergovernmental revenues:                  |                              |   |                      |                                      |
| Federal grants                               | -                            | 63,521  | -                    | 625,075                              |
| State funds:                                 |                              |   |                      |                                      |
| Parish transportation funds                  | -                            | -   | -                    | -                                    |
| Grants                                       | -                            | -   | -                    | -                                    |
| Fees, charges, and commissions               | -                            | -   | -                    | -                                    |
| Fines and forfeitures                        | 574                          | -   | -                    | -                                    |
| Use of money and property                    | -                            | -   | -                    | -                                    |
| Other revenue                                | -                            | -   | 2,000                | -                                    |
| <b>TOTAL REVENUES</b>                        | <b>574</b>                   | <b>63,521</b>                                 | <b>2,000</b>         | <b>625,075</b>                       |
| <b><u>EXPENDITURES</u></b>                   |                              |   |                      |                                      |
| General government:                          |                              |   |                      |                                      |
| Judicial                                     | -                            | -   | -                    | -                                    |
| Other general administration                 | -                            | -   | -                    | -                                    |
| Public safety                                | -                            | -   | -                    | 773                                  |
| Public works                                 | -                            | -   | -                    | -                                    |
| Health and welfare                           | -                            | 63,521  | 1,463                | -                                    |
| Culture and recreation                       | -                            | -   | -                    | -                                    |
| Economic development                         | -                            | -   | -                    | -                                    |
| Capital outlay                               | -                            | -   | -                    | -                                    |
| <b>TOTAL EXPENDITURES</b>                    | <b>-</b>                     | <b>63,521</b>                                 | <b>1,463</b>         | <b>773</b>                           |
| Excess of revenues over (under) expenditures | 574                          | -   | 537                  | 624,302                              |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                              |   |                      |                                      |
| Operating transfers in                       | -                            | -   | -                    | -                                    |
| Operating transfers out                      | -                            | -   | -                    | -                                    |
| Total other financing sources (uses)         | -                            | -   | -                    | -                                    |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>574</b>                   | <b>-</b>                                      | <b>537</b>           | <b>624,302</b>                       |
| <b>BEGINNING FUND BALANCE</b>                | <b>1,691</b>                 | <b>-</b>                                      | <b>1,326</b>         | <b>555,731</b>                       |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 2,265</b>              | <b>\$ -</b>                                   | <b>\$ 1,863</b>      | <b>\$ 1,180,033</b>                  |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>           |                            |                                |   |
|---|--|----------------------------|--------------------------------|---|
|   | Office of<br>Emergency<br>Preparedness | Communications<br>District | Con. Fire<br>District<br>PP/BR | Con. Fire<br>District<br>Paincourtville |
| <b><u>REVENUES</u></b>                          |  |                            |                                |   |
| Taxes:  |  |                            |                                |   |
| Ad valorem tax                                  | \$ -                                   | \$ -                       | \$ 228,713                     | \$ 228,713                              |
| Sales tax                                       | -                                      | -                          | -                              | -                                       |
| Licenses and permits                            | 129,298                                | -                          | -                              | -                                       |
| Intergovernmental revenues:                     |  |                            |                                |   |
| Federal grants                                  | 1,073                                  | -                          | -                              | -                                       |
| State funds:                                    |  |                            |                                |   |
| Parish transportation funds                     | -                                      | -                          | -                              | -                                       |
| Grants  | -                                      | -                          | -                              | -                                       |
| Fees, charges, and commissions                  | 7,050                                  | 241,958                    | -                              | -                                       |
| Fines and forfeitures                           | -                                      | -                          | -                              | -                                       |
| Use of money and property                       | 2,904                                  | 26,802                     | 1,201                          | 1,754                                   |
| Other revenue                                   | 115                                    | -                          | 17,702                         | 17,702                                  |
| <b>TOTAL REVENUES</b>                           | <b>140,440</b>                         | <b>268,760</b>             | <b>247,616</b>                 | <b>248,169</b>                          |
| <b><u>EXPENDITURES</u></b>                      |  |                            |                                |   |
| General government:                             |  |                            |                                |   |
| Judicial  | -                                      | -                          | -                              | -                                       |
| Other general administration                    | -                                      | -                          | -                              | -                                       |
| Public safety                                   | 374,893                                | 256,771                    | 253,494                        | 254,016                                 |
| Public works                                    | -                                      | -                          | -                              | -                                       |
| Health and welfare                              | -                                      | -                          | -                              | -                                       |
| Culture and recreation                          | -                                      | -                          | -                              | -                                       |
| Economic development                            | -                                      | -                          | -                              | -                                       |
| Capital outlay                                  | -                                      | -                          | -                              | -                                       |
| <b>TOTAL EXPENDITURES</b>                       | <b>374,893</b>                         | <b>256,771</b>             | <b>253,494</b>                 | <b>254,016</b>                          |
| Excess of revenues over (under)<br>expenditures | (234,453)                              | 11,989                     | (5,878)                        | (5,847)                                 |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |  |                            |                                |   |
| Operating transfers in                          | 250,000                                | -                          | -                              | -                                       |
| Operating transfers out                         | -                                      | -                          | -                              | -                                       |
| Total other financing sources (uses)            | 250,000                                | -                          | -                              | -                                       |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>15,547</b>                          | <b>11,989</b>              | <b>(5,878)</b>                 | <b>(5,847)</b>                          |
| <b>BEGINNING FUND BALANCE</b>                   | <b>31,647</b>                          | <b>737,172</b>             | <b>224,511</b>                 | <b>224,512</b>                          |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 47,194</b>                       | <b>\$ 749,161</b>          | <b>\$ 218,633</b>              | <b>\$ 218,665</b>                       |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>           |  |                        |                                    |
|---|--|--|------------------------|------------------------------------|
|   | Con. Fire<br>District<br>Napoleonville | Con. Fire<br>District<br>Bayou L'Ourse | Council<br>on<br>Aging | Public<br>Buildings/<br>Facilities |
| <b><u>REVENUES</u></b>                          |  |  |                        |                                    |
| Taxes:  |  |  |                        |                                    |
| Ad valorem tax                                  | \$ 201,988                             | \$ 121,717                             | \$ 848,797             | \$ 188,618                         |
| Sales tax                                       | -                                      | -                                      | -                      | -                                  |
| Licenses and permits                            | -                                      | -                                      | -                      | -                                  |
| Intergovernmental revenues:                     |  |  |                        |                                    |
| Federal grants                                  | -                                      | -                                      | 255,099                | -                                  |
| State funds:                                    |  |  |                        |                                    |
| Parish transportation funds                     | -                                      | -                                      | -                      | -                                  |
| Grants  | -                                      | -                                      | 1,714                  | -                                  |
| Fees, charges, and commissions                  | -                                      | -                                      | -                      | -                                  |
| Fines and forfeitures                           | -                                      | -                                      | -                      | -                                  |
| Use of money and property                       | 1,675                                  | 1,138                                  | 3,592                  | 161,877                            |
| Other revenue                                   | 17,702                                 | 17,702                                 | 18,089                 | 14,781                             |
| <b>TOTAL REVENUES</b>                           | <b>221,365</b>                         | <b>140,557</b>                         | <b>1,127,291</b>       | <b>365,276</b>                     |
| <b><u>EXPENDITURES</u></b>                      |  |  |                        |                                    |
| General government:                             |  |  |                        |                                    |
| Judicial  | -                                      | -                                      | -                      | -                                  |
| Other general administration                    | -                                      | -                                      | -                      | 314,055                            |
| Public safety                                   | 226,342                                | 142,891                                | -                      | -                                  |
| Public works                                    | -                                      | -                                      | -                      | -                                  |
| Health and welfare                              | -                                      | -                                      | 1,031,305              | -                                  |
| Culture and recreation                          | -                                      | -                                      | -                      | -                                  |
| Economic development                            | -                                      | -                                      | -                      | -                                  |
| Capital outlay                                  | -                                      | -                                      | 114,235                | 15,767                             |
| <b>TOTAL EXPENDITURES</b>                       | <b>226,342</b>                         | <b>142,891</b>                         | <b>1,145,540</b>       | <b>329,822</b>                     |
| Excess of revenues over (under)<br>expenditures | (4,977)                                | (2,334)                                | (18,249)               | 35,454                             |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |  |  |                        |                                    |
| Operating transfers in                          | -                                      | -                                      | -                      | -                                  |
| Operating transfers out                         | -                                      | -                                      | -                      | -                                  |
| Total other financing sources (uses)            | -                                      | -                                      | -                      | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(4,977)</b>                         | <b>(2,334)</b>                         | <b>(18,249)</b>        | <b>35,454</b>                      |
| <b>BEGINNING FUND BALANCE</b>                   | <b>198,445</b>                         | <b>120,198</b>                         | <b>836,075</b>         | <b>1,503,656</b>                   |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 193,468</b>                      | <b>\$ 117,864</b>                      | <b>\$ 817,826</b>      | <b>\$ 1,539,110</b>                |

**ASSUMPTION PARISH POLICE JURY**

**Napoleonville, Louisiana**

**NON-MAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>                    |                          |                         |  |
|---|---|--------------------------|-------------------------|--|
|   | <b>Louisiana<br/>Co-operative<br/>Extension</b> | <b>Library<br/>Board</b> | <b>Drainage<br/>Tax</b> | <b>Lower Belle<br/>River Drainage<br/>District #12</b> |
| <b><u>REVENUES</u></b>                          |   |                          |                         |  |
| Taxes:  |   |                          |                         |  |
| Ad valorem tax                                  | \$ 188,618                                      | \$ -                     | \$ -                    | \$ 1,407   |
| Sales tax                                       | -   | -                        | 569,040                 | -  |
| Licenses and permits                            | -   | -                        | -                       | -  |
| Intergovernmental revenues:                     |   |                          |                         |  |
| Federal grants                                  | -   | -                        | 3,720                   | 329  |
| State funds:                                    |   |                          |                         |  |
| Parish transportation funds                     | -   | -                        | -                       | -  |
| Grants  | -   | -                        | -                       | -  |
| Fees, charges, and commissions                  | 2,020   | -                        | -                       | -  |
| Fines and forfeitures                           | -   | 2,954                    | -                       | -  |
| Use of money and property                       | 18,279  | 20                       | 48,740                  | 389  |
| Other revenue                                   | -   | 39,382                   | 1,485                   | -  |
| <b>TOTAL REVENUES</b>                           | <b>208,917</b>                                  | <b>42,356</b>            | <b>622,985</b>          | <b>2,125</b>   |
| <b><u>EXPENDITURES</u></b>                      |   |                          |                         |  |
| General government:                             |   |                          |                         |  |
| Judicial  | -   | -                        | -                       | -  |
| Other general administration                    | -   | -                        | -                       | -  |
| Public safety                                   | -   | -                        | -                       | -  |
| Public works                                    | -   | -                        | 452,462                 | 3,892  |
| Health and welfare                              | -   | -                        | -                       | -  |
| Culture and recreation                          | -   | 4,882                    | -                       | -  |
| Economic development                            | 98,867  | -                        | -                       | -  |
| Capital outlay                                  | -   | -                        | 33,165                  | -  |
| <b>TOTAL EXPENDITURES</b>                       | <b>98,867</b>                                   | <b>4,882</b>             | <b>485,627</b>          | <b>3,892</b>   |
| Excess of revenues over (under)<br>expenditures | 110,050   | 37,474                   | 137,358                 | (1,767)  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |   |                          |                         |  |
| Operating transfers in                          | -   | -                        | -                       | -  |
| Operating transfers out                         | -   | (37,382)                 | (500)                   | -  |
| Total other financing sources (uses)            | -   | (37,382)                 | (500)                   | -  |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>110,050</b>                                  | <b>92</b>                | <b>136,858</b>          | <b>(1,767)</b>   |
| <b>BEGINNING FUND BALANCE</b>                   | <b>542,472</b>                                  | <b>38,798</b>            | <b>1,331,059</b>        | <b>11,155</b>  |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 652,522</b>                               | <b>\$ 38,890</b>         | <b>\$ 1,467,917</b>     | <b>\$ 9,388</b>  |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <b>Special Revenue Funds</b>            |                                |                                   |  |
|--|---|--------------------------------|-----------------------------------|--|
|  | Labadieville<br>Drainage<br>District #3 | Marais<br>Drainage<br>District | Hardtimes<br>Drainage<br>District | Landry Sub.<br>Drainage<br>District #7 |
| <b><u>REVENUES</u></b>                       |   |                                |                                   |  |
| Taxes:                                       |   |                                |                                   |  |
| Ad valorem tax                               | \$ 1,735                                | \$ 2                           | \$ -                              | \$ 18,577                              |
| Sales tax                                    | -                                       | -                              | -                                 | -                                      |
| Licenses and permits                         | -                                       | -                              | -                                 | -                                      |
| Intergovernmental revenues:                  |   |                                |                                   |  |
| Federal grants                               | -                                       | -                              | -                                 | 2,105                                  |
| State funds:                                 |   |                                |                                   |  |
| Parish transportation funds                  | -                                       | -                              | -                                 | -                                      |
| Grants                                       | -                                       | -                              | -                                 | -                                      |
| Fees, charges, and commissions               | -                                       | -                              | -                                 | -                                      |
| Fines and forfeitures                        | -                                       | -                              | -                                 | -                                      |
| Use of money and property                    | 789                                     | 423                            | 944                               | 2,311                                  |
| Other revenue                                | -                                       | -                              | -                                 | -                                      |
| <b>TOTAL REVENUES</b>                        | <b>2,524</b>                            | <b>425</b>                     | <b>944</b>                        | <b>22,993</b>                          |
| <b><u>EXPENDITURES</u></b>                   |   |                                |                                   |  |
| General government:                          |   |                                |                                   |  |
| Judicial                                     | -                                       | -                              | -                                 | -                                      |
| Other general administration                 | -                                       | -                              | -                                 | -                                      |
| Public safety                                | -                                       | -                              | -                                 | -                                      |
| Public works                                 | 2,583                                   | -                              | -                                 | 7,869                                  |
| Health and welfare                           | -                                       | -                              | -                                 | -                                      |
| Culture and recreation                       | -                                       | -                              | -                                 | -                                      |
| Economic development                         | -                                       | -                              | -                                 | -                                      |
| Capital outlay                               | -                                       | -                              | -                                 | -                                      |
| <b>TOTAL EXPENDITURES</b>                    | <b>2,583</b>                            | <b>-</b>                       | <b>-</b>                          | <b>7,869</b>                           |
| Excess of revenues over (under) expenditures | (59)                                    | 425                            | 944                               | 15,124                                 |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |   |                                |                                   |  |
| Operating transfers in                       | -                                       | -                              | -                                 | -                                      |
| Operating transfers out                      | -                                       | -                              | -                                 | -                                      |
| Total other financing sources (uses)         | -                                       | -                              | -                                 | -                                      |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>(59)</b>                             | <b>425</b>                     | <b>944</b>                        | <b>15,124</b>                          |
| <b>BEGINNING FUND BALANCE</b>                | <b>21,960</b>                           | <b>11,398</b>                  | <b>25,274</b>                     | <b>65,408</b>                          |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 21,901</b>                        | <b>\$ 11,823</b>               | <b>\$ 26,218</b>                  | <b>\$ 80,532</b>                       |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>             |  |   |  |
|---|--|--|---|--|
|   | Oakridge Sub.<br>Drainage<br>District #8 | Northwest<br>LA 70 Drainage<br>District #9 | Knotts Sub.<br>Drainage<br>District #11 | LA 70 to Lee<br>Drainage<br>District #14 |
| <b><u>REVENUES</u></b>                          |  |  |   |  |
| Taxes:  |  |  |   |  |
| Ad valorem tax                                  | \$ 4,882                                 | \$ 5,065                                   | \$ 2,275                                | \$ 7,517                                 |
| Sales tax                                       | -  | -  | -                                       | -  |
| Licenses and permits                            | -  | -  | -                                       | -  |
| Intergovernmental revenues:                     |  |  |   |  |
| Federal grants                                  | 771                                      | 854  | 393                                     | 1,110                                    |
| State funds:                                    |  |  |   |  |
| Parish transportation funds                     | -  | -  | -                                       | -  |
| Grants  | -  | -  | -                                       | -  |
| Fees, charges, and commissions                  | -  | -  | -                                       | -  |
| Fines and forfeitures                           | -  | -  | -                                       | -  |
| Use of money and property                       | 646                                      | 647  | 1,194                                   | 1,589                                    |
| Other revenue                                   | -  | -  | -                                       | -  |
| <b>TOTAL REVENUES</b>                           | <b>6,299</b>                             | <b>6,566</b>                               | <b>3,862</b>                            | <b>10,216</b>                            |
| <b><u>EXPENDITURES</u></b>                      |  |  |   |  |
| General government:                             |  |  |   |  |
| Judicial  | -  | -  | -                                       | -  |
| Other general administration                    | -  | -  | -                                       | -  |
| Public safety                                   | -  | -  | -                                       | -  |
| Public works                                    | 2,160                                    | 1,770                                      | 1,245                                   | 3,103                                    |
| Health and welfare                              | -  | -  | -                                       | -  |
| Culture and recreation                          | -  | -  | -                                       | -  |
| Economic development                            | -  | -  | -                                       | -  |
| Capital outlay                                  | -  | -  | -                                       | -  |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,160</b>                             | <b>1,770</b>                               | <b>1,245</b>                            | <b>3,103</b>                             |
| Excess of revenues over (under)<br>expenditures | 4,139                                    | 4,796                                      | 2,617                                   | 7,113                                    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |  |  |   |  |
| Operating transfers in                          | -  | -  | -                                       | -  |
| Operating transfers out                         | -  | -  | -                                       | -  |
| Total other financing sources (uses)            | -  | -  | -                                       | -  |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>4,139</b>                             | <b>4,796</b>                               | <b>2,617</b>                            | <b>7,113</b>                             |
| <b>BEGINNING FUND BALANCE</b>                   | <b>19,256</b>                            | <b>18,898</b>                              | <b>33,033</b>                           | <b>45,798</b>                            |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 23,395</b>                         | <b>\$ 23,694</b>                           | <b>\$ 35,650</b>                        | <b>\$ 52,911</b>                         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|  | <b>Special Revenue Funds</b>                   |  |   |   |
|--|--|--|---|---|
|  | <b>Assumption<br/>Drainage<br/>District #2</b> | <b>Plattenville<br/>Drainage<br/>District #5</b> | <b>Bayou L'Ourse<br/>Drainage<br/>District #1</b> | <b>Bayou PP<br/>North Drainage<br/>District</b> |
| <b><u>REVENUES</u></b>                       |  |  |   |   |
| Taxes:                                       |  |  |   |   |
| Ad valorem tax                               | \$ 7,482                                       | \$ 623   | \$ 57,965   | \$ 550  |
| Sales tax                                    | -  | -  | -   | -   |
| Licenses and permits                         | -  | -  | -   | -   |
| Intergovernmental revenues:                  |  |  |   |   |
| Federal grants                               | -  | -  | -   | -   |
| State funds:                                 |  |  |   |   |
| Parish transportation funds                  | -  | -  | -   | -   |
| Grants                                       | -  | -  | -   | -   |
| Fees, charges, and commissions               | -  | -  | -   | -   |
| Fines and forfeitures                        | -  | -  | -   | -   |
| Use of money and property                    | 8,622  | 822  | -   | 70  |
| Other revenue                                | -  | -  | -   | -   |
| <b>TOTAL REVENUES</b>                        | <b>16,104</b>                                  | <b>1,445</b>                                     | <b>57,965</b>                                     | <b>620</b>                                      |
| <b><u>EXPENDITURES</u></b>                   |  |  |   |   |
| General government:                          |  |  |   |   |
| Judicial                                     | -  | -  | -   | -   |
| Other general administration                 | -  | -  | -   | -   |
| Public safety                                | -  | -  | -   | -   |
| Public works                                 | -  | -  | 84,080  | 370   |
| Health and welfare                           | -  | -  | -   | -   |
| Culture and recreation                       | -  | -  | -   | -   |
| Economic development                         | -  | -  | -   | -   |
| Capital outlay                               | -  | -  | 57,500  | -   |
| <b>TOTAL EXPENDITURES</b>                    | <b>-</b>                                       | <b>-</b>   | <b>141,580</b>                                    | <b>370</b>                                      |
| Excess of revenues over (under) expenditures | 16,104   | 1,445  | (83,615)  | 250   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |  |  |   |   |
| Operating transfers in                       | -  | -  | -   | -   |
| Operating transfers out                      | -  | -  | -   | -   |
| Total other financing sources (uses)         | -  | -  | -   | -   |
| <b>NET CHANGE IN FUND BALANCE</b>            | <b>16,104</b>                                  | <b>1,445</b>                                     | <b>(83,615)</b>                                   | <b>250</b>                                      |
| <b>BEGINNING FUND BALANCE</b>                | <b>234,157</b>                                 | <b>22,261</b>                                    | <b>152,597</b>                                    | <b>1,690</b>                                    |
| <b>ENDING FUND BALANCE</b>                   | <b>\$ 250,261</b>                              | <b>\$ 23,706</b>                                 | <b>\$ 68,982</b>                                  | <b>\$ 1,940</b>                                 |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>          |  |  |   |
|---|---------------------------------------|--|--|---|
|   | Pierre Part<br>Settlement<br>District | PP/BR<br>Recreation #2<br>Ball Park #2 | PP/BR<br>Recreation #2<br>Veteran's Park | Bertrandville<br>Recreation<br>District |
| <b><u>REVENUES</u></b>                          |                                       |  |  |   |
| Taxes:  |                                       |  |  |   |
| Ad valorem tax                                  | \$ 1,022                              | \$ -                                   | \$ 159,611                               | \$ -                                    |
| Sales tax                                       | -                                     | -                                      | -  | -                                       |
| Licenses and permits                            | -                                     | -                                      | -  | -                                       |
| Intergovernmental revenues:                     |                                       |  |  |   |
| Federal grants                                  | -                                     | -                                      | -  | -                                       |
| State funds:                                    |                                       |  |  |   |
| Parish transportation funds                     | -                                     | -                                      | -  | -                                       |
| Grants  | -                                     | -                                      | -  | -                                       |
| Fees, charges, and commissions                  | -                                     | -                                      | -  | -                                       |
| Fines and forfeitures                           | -                                     | -                                      | -  | -                                       |
| Use of money and property                       | 54                                    | 396                                    | 19,033                                   | 90                                      |
| Other revenue                                   | -                                     | -                                      | 4,965                                    | -                                       |
| <b>TOTAL REVENUES</b>                           | <b>1,076</b>                          | <b>396</b>                             | <b>183,609</b>                           | <b>90</b>                               |
| <b><u>EXPENDITURES</u></b>                      |                                       |  |  |   |
| General government:                             |                                       |  |  |   |
| Judicial  | -                                     | -                                      | -  | -                                       |
| Other general administration                    | -                                     | -                                      | -  | -                                       |
| Public safety                                   | -                                     | -                                      | -  | -                                       |
| Public works                                    | 2,574                                 | -                                      | -  | -                                       |
| Health and welfare                              | -                                     | -                                      | -  | -                                       |
| Culture and recreation                          | -                                     | 20,584                                 | 110,735                                  | -                                       |
| Economic development                            | -                                     | -                                      | -  | -                                       |
| Capital outlay                                  | -                                     | -                                      | 74,012                                   | -                                       |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,574</b>                          | <b>20,584</b>                          | <b>184,747</b>                           | <b>-</b>                                |
| Excess of revenues over (under)<br>expenditures | (1,498)                               | (20,188)                               | (1,138)                                  | 90                                      |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |                                       |  |  |   |
| Operating transfers in                          | 500                                   | 13,000                                 | 82,000                                   | -                                       |
| Operating transfers out                         | -                                     | -                                      | -  | -                                       |
| Total other financing sources (uses)            | 500                                   | 13,000                                 | 82,000                                   | -                                       |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(998)</b>                          | <b>(7,188)</b>                         | <b>80,862</b>                            | <b>90</b>                               |
| <b>BEGINNING FUND BALANCE</b>                   | <b>2,726</b>                          | <b>14,711</b>                          | <b>444,269</b>                           | <b>2,426</b>                            |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 1,728</b>                       | <b>\$ 7,523</b>                        | <b>\$ 525,131</b>                        | <b>\$ 2,516</b>                         |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

|   | <b>Special Revenue Funds</b>                        |   |                      | <b>Total</b>         |
|---|---|---|----------------------|----------------------|
|   | <b>Bayou L'Ourse<br/>Recreation<br/>District #1</b> | <b>Louisiana<br/>Gov Assistance<br/>Program</b> | <b>EPA<br/>Grant</b> |                      |
| <b><u>REVENUES</u></b>                          |   |   |                      |                      |
| Taxes:  |   |   |                      |                      |
| Ad valorem tax                                  | \$ 159,519  | \$ -  | \$ -                 | \$ 2,623,078         |
| Sales tax                                       | -   | -   | -                    | 569,040              |
| Licenses and permits                            | -   | -   | -                    | 129,298              |
| Intergovernmental revenues:                     |   |   |                      |                      |
| Federal grants                                  | -   | -   | 34,712               | 1,026,414            |
| State funds:                                    |   |   |                      |                      |
| Parish transportation funds                     | -   | -   | -                    | 290,882              |
| Grants  | -   | 46,522  | -                    | 48,236               |
| Fees, charges, and commissions                  | -   | -   | -                    | 302,911              |
| Fines and forfeitures                           | -   | -   | -                    | 108,508              |
| Use of money and property                       | 13,092  | -   | -                    | 397,547              |
| Other revenue                                   | -   | -   | -                    | 152,798              |
| <b>TOTAL REVENUES</b>                           | <b>172,611</b>                                      | <b>46,522</b>                                   | <b>34,712</b>        | <b>5,648,712</b>     |
| <b><u>EXPENDITURES</u></b>                      |   |   |                      |                      |
| General government:                             |   |   |                      |                      |
| Judicial  | -   | -   | -                    | 385,846              |
| Other general administration                    | -   | -   | -                    | 314,055              |
| Public safety                                   | -   | -   | -                    | 1,509,180            |
| Public works                                    | -   | -   | -                    | 1,657,162            |
| Health and welfare                              | -   | -   | -                    | 1,281,262            |
| Culture and recreation                          | 63,958  | 7,372   | -                    | 207,531              |
| Economic development                            | -   | -   | -                    | 98,867               |
| Capital outlay                                  | -   | 39,808  | 34,712               | 435,327              |
| <b>TOTAL EXPENDITURES</b>                       | <b>63,958</b>                                       | <b>47,180</b>                                   | <b>34,712</b>        | <b>5,889,230</b>     |
| Excess of revenues over (under)<br>expenditures | 108,653   | (658)   | -                    | (240,518)            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>    |   |   |                      |                      |
| Operating transfers in                          | -   | 1,408   | -                    | 1,446,969            |
| Operating transfers out                         | -   | -   | -                    | (61,589)             |
| Total other financing sources (uses)            | -   | 1,408   | -                    | 1,385,380            |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>108,653</b>                                      | <b>750</b>                                      | <b>-</b>             | <b>1,144,862</b>     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>410,495</b>                                      | <b>-</b>  | <b>-</b>             | <b>9,821,102</b>     |
| <b>ENDING FUND BALANCE</b>                      | <b>\$ 519,148</b>                                   | <b>\$ 750</b>                                   | <b>\$ -</b>          | <b>\$ 10,965,964</b> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**NON-MAJOR ENTERPRISE FUNDS DESCRIPTIONS**  
**DECEMBER 31, 2019**

**ENTERPRISE FUNDS**

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

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

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

**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana  
**NON-MAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**DECEMBER 31, 2019**

|  | Business-type Activities - Enterprise Funds |                       |                                | Total<br>Non-major<br>Enterprise<br>Funds |
|--|---|-----------------------|--------------------------------|---|
|  | O.E.P<br>Special<br>Industry                | Mosquito<br>Abatement | Consolidated<br>Sewer District |   |
| <b><u>ASSETS</u></b>                         |   |                       |                                |   |
| <b>Current assets</b>                        |   |                       |                                |   |
| Cash and cash equivalents                    | \$ 55,637                                   | \$ 84,904             | \$ 996                         | \$ 141,537                                |
| Investments                                  | 211,745                                     | 322,296               | 3,579                          | 537,620                                   |
| Receivables                                  | 573   | 9,943                 | 9,064                          | 19,580                                    |
| Total current assets                         | <u>267,955</u>                              | <u>417,143</u>        | <u>13,639</u>                  | <u>698,737</u>                            |
| <b>Noncurrent assets</b>                     |   |                       |                                |   |
| Capital assets (non-depreciable)             | 36,773                                      | -                     | -                              | 36,773                                    |
| Capital assets (net of depreciation)         | 104,427                                     | 186,999               | -                              | 291,426                                   |
| Total noncurrent assets                      | <u>141,200</u>                              | <u>186,999</u>        | <u>-</u>                       | <u>328,199</u>                            |
| <b>TOTAL ASSETS</b>                          | <u>409,155</u>                              | <u>604,142</u>        | <u>13,639</u>                  | <u>1,026,936</u>                          |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b> |   |                       |                                |   |
| Pension related                              | 288   | 23,323                | 24,618                         | 48,229                                    |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>  | <u>288</u>                                  | <u>23,323</u>         | <u>24,618</u>                  | <u>48,229</u>                             |
| <b><u>LIABILITIES</u></b>                    |   |                       |                                |   |
| <b>Current liabilities</b>                   |   |                       |                                |   |
| Payable from current assets                  |   |                       |                                |   |
| Accounts payable                             | 532   | 1,466                 | 4,952                          | 6,950                                     |
| Salaries payable                             | -   | 1,068                 | 486                            | 1,554                                     |
| Total current liabilities                    | <u>532</u>                                  | <u>2,534</u>          | <u>5,438</u>                   | <u>8,504</u>                              |
| <b>Long-term liabilities</b>                 |   |                       |                                |   |
| Net pension liability                        | 320   | 25,896                | 27,335                         | 53,551                                    |
| <b>TOTAL LIABILITIES</b>                     | <u>852</u>                                  | <u>28,430</u>         | <u>32,773</u>                  | <u>62,055</u>                             |
| <b><u>DEFERRED INFLOWS OF RESOURCES</u></b>  |   |                       |                                |   |
| Pension related                              | 20  | 1,657                 | 1,749                          | 3,426                                     |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>   | <u>20</u>                                   | <u>1,657</u>          | <u>1,749</u>                   | <u>3,426</u>                              |
| <b><u>NET POSITION</u></b>                   |   |                       |                                |   |
| Net investment in capital assets             | 141,200                                     | 186,999               | -                              | 328,199                                   |
| Unrestricted                                 | 267,371                                     | 410,379               | 3,735                          | 681,485                                   |
| <b>TOTAL NET POSITION</b>                    | <u>\$ 408,571</u>                           | <u>\$ 597,378</u>     | <u>\$ 3,735</u>                | <u>\$ 1,009,684</u>                       |

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**NON-MAJOR ENTERPRISE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES,**

**AND CHANGES IN FUND NET POSITION**

**DECEMBER 31, 2019**

|  | Business-type Activities - Enterprise Funds |                       |                                |                     |
|--|---|-----------------------|--------------------------------|---------------------|
|  | O.E.P<br>Special<br>Industry                | Mosquito<br>Abatement | Consolidated<br>Sewer District | Total               |
| <b><u>OPERATING REVENUES</u></b>               |   |                       |                                |                     |
| Fees, charges, and commissions                 | \$ 53,481                                   | \$ 111,136            | \$ 105,942                     | \$ 270,559          |
| Total operating revenues                       | <u>53,481</u>                               | <u>111,136</u>        | <u>105,942</u>                 | <u>270,559</u>      |
| <b><u>OPERATING EXPENSES</u></b>               |   |                       |                                |                     |
| Salaries                                       | 755   | 43,153                | 40,513                         | 84,421              |
| Employee benefits                              | 269   | 16,766                | 13,520                         | 30,555              |
| Professional fees                              | -   | 33,948                | 851                            | 34,799              |
| Contractual services                           | 3,959                                       | 3,588                 | 34,950                         | 42,497              |
| Utilities                                      | -   | 1,535                 | 25,438                         | 26,973              |
| Insurance                                      | 20,813                                      | 5,989                 | 14,828                         | 41,630              |
| Maintenance                                    | 3,894                                       | 18,989                | 6,206                          | 29,089              |
| Chemicals                                      | -   | 16,030                | -                              | 16,030              |
| Small Equipment                                | 6   | 1,577                 | 14,511                         | 16,094              |
| Other  | 4,410                                       | 1,192                 | 957                            | 6,559               |
| Depreciation                                   | 12,530                                      | 26,161                | -                              | 38,691              |
| Total operating expenses                       | <u>46,636</u>                               | <u>168,928</u>        | <u>151,774</u>                 | <u>367,338</u>      |
| Operating income (loss)                        | <u>6,845</u>                                | <u>(57,792)</u>       | <u>(45,832)</u>                | <u>(96,779)</u>     |
| <b><u>NONOPERATING REVENUES (EXPENSES)</u></b> |   |                       |                                |                     |
| Federal grants                                 | 21,387                                      | 8,619                 | -                              | 30,006              |
| Interest                                       | 9,873                                       | 15,691                | 384                            | 25,948              |
| Miscellaneous                                  | 6   | 368                   | 497                            | 871                 |
| Total nonoperating revenues                    | <u>31,266</u>                               | <u>24,678</u>         | <u>881</u>                     | <u>56,825</u>       |
| Income (loss) before transfers                 | <u>38,111</u>                               | <u>(33,114)</u>       | <u>(44,951)</u>                | <u>(39,954)</u>     |
| Transfers in                                   | <u>-</u>                                    | <u>-</u>              | <u>45,000</u>                  | <u>45,000</u>       |
| Change in net position                         | <u>38,111</u>                               | <u>(33,114)</u>       | <u>49</u>                      | <u>5,046</u>        |
| Total net position - January 1                 | <u>370,460</u>                              | <u>630,492</u>        | <u>3,686</u>                   | <u>1,004,638</u>    |
| Total net position - December 31               | <u>\$ 408,571</u>                           | <u>\$ 597,378</u>     | <u>\$ 3,735</u>                | <u>\$ 1,009,684</u> |

**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana  
**NON-MAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**DECEMBER 31, 2019**

|  | Business-type Activities - Enterprise Funds |                       |                                |                   |
|--|---|-----------------------|--------------------------------|-------------------|
|  | O.E.P<br>Special<br>Industry                | Mosquito<br>Abatement | Consolidated<br>Sewer District | Total             |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                         |   |                       |                                |                   |
| Receipts from customers  | \$ 53,481                                   | \$ 111,179            | \$ 105,358                     | \$ 270,018        |
| Payments to suppliers  | (32,676)                                    | (115,013)             | (105,818)                      | (253,507)         |
| Payments to employees  | (755)                                       | (42,129)              | (41,071)                       | (83,955)          |
| Net cash provided by (used in) operating activities                  | <u>20,050</u>                               | <u>(45,963)</u>       | <u>(41,531)</u>                | <u>(67,444)</u>   |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>          |   |                       |                                |                   |
| Grants received  | 24,128                                      | 165,418               | -                              | 189,546           |
| Transfers in   | -   | -                     | 45,000                         | 45,000            |
| Nonoperating revenue (expense)                                       | (12)  | 368                   | 497                            | 853               |
| Net cash provided by noncapital<br>financing activities              | <u>24,116</u>                               | <u>165,786</u>        | <u>45,497</u>                  | <u>235,399</u>    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES:</b> |   |                       |                                |                   |
| Purchases of equipment   | (29,750)                                    | (47,001)              | -                              | (76,751)          |
| Net cash used in capital and related financing activities            | <u>(29,750)</u>                             | <u>(47,001)</u>       | <u>-</u>                       | <u>(76,751)</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                         |   |                       |                                |                   |
| Purchases of investments   | (27,943)                                    | (42,707)              | (7,799)                        | (78,449)          |
| Proceeds from sales and maturities of investments                    | 47,762                                      | 20,231                | 4,133                          | 72,126            |
| Interest received on investments                                     | 8,309                                       | 17,254                | 662                            | 26,225            |
| Net cash provided by (used in) investing activities                  | <u>28,128</u>                               | <u>(5,222)</u>        | <u>(3,004)</u>                 | <u>19,902</u>     |
| Net increase in cash and cash equivalents                            | 42,544                                      | 67,600                | 962                            | 111,106           |
| Cash and cash equivalents, January 1                                 | <u>13,093</u>                               | <u>17,304</u>         | <u>34</u>                      | <u>30,431</u>     |
| Cash and cash equivalents, December 31                               | <u>\$ 55,637</u>                            | <u>\$ 84,904</u>      | <u>\$ 996</u>                  | <u>\$ 141,537</u> |

**ASSUMPTION PARISH POLICE JURY**  
Napoleonville, Louisiana  
**NON-MAJOR ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**DECEMBER 31, 2019**

|  | Business-type Activities - Enterprise Funds |             |                |             |
|--|---|-------------|----------------|-------------|
|  | O.E.P                                       |             |                |             |
|  | Special                                     | Mosquito    | Consolidated   |             |
|  | Industry                                    | Abatement   | Sewer District | Total       |
| <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b> |   |             |                |             |
| Operating income (loss)  | \$ 6,845                                    | \$ (57,792) | \$ (45,832)    | \$ (96,779) |
| Adjustments to reconcile operating income (loss) to net cash used in operating activities                |   |             |                |             |
| Depreciation   | 12,530                                      | 26,161      | -              | 38,691      |
| Pension  | 143   | 5,599       | 5,793          | 11,535      |
| Change in assets and liabilities   |   |             |                |             |
| (Increase) decrease in accounts receivable   | -   | 43          | (584)          | (541)       |
| Increase (decrease) in accounts payable  | 532   | (19,974)    | (908)          | (20,350)    |
| Total adjustments  | 13,205                                      | 11,829      | 4,301          | 29,335      |
| Net cash provided by (used in) operating activities  | \$ 20,050                                   | \$ (45,963) | \$ (41,531)    | \$ (67,444) |

**ASSUMPTION PARISH POLICE JURY**

**Napoleonville, Louisiana**

**COMBINING STATEMENT OF NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNITS**

**JULY 31, 2019, DECEMBER 31, 2019, AND JUNE 30, 2019**

|  | <b>Assumption<br/>Parish<br/>Waterworks<br/>District No.1<br/>(July 31, 2019)</b> | <b>Assumption Parish<br/>Assessor<br/>(December 31, 2019)</b> | <b>Assumption<br/>Parish Clerk<br/>of Court<br/>(June 30, 2019)</b> | <b>Total</b>  |
|--|---|---|---|---------------|
| <b>ASSETS</b>                              |   |   |   |               |
| Cash and cash equivalents                  | \$ 420,010  | \$ 1,299,126  | \$ 4,090,964  | \$ 5,810,100  |
| Investments                                | 5,407,357   | 482,493   | -   | 5,889,850     |
| Receivables                                | 837,445   | -   | 42,870  | 880,315       |
| Due from other government                  | -   | 873,977   | -   | 873,977       |
| Prepaid expenses and other assets          | 109,737   | -   | -   | 109,737       |
| Restricted assets:                         |   |   |   |               |
| Cash and cash equivalents                  | 108,047   | -   | -   | 108,047       |
| Investments                                | 689,882   | -   | -   | 689,882       |
| Capital assets                             |   |   |   |               |
| Non-depreciable                            | 825,583   | -   | -   | 825,583       |
| Net depreciable                            | 19,000,508  | 27,481  | 26,484  | 19,054,473    |
| Total assets                               | 27,398,569  | 2,683,077   | 4,160,318   | 34,241,964    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>      |   |   |   |               |
| Pension related                            | 282,674   | 305,787   | 336,249   | 924,710       |
| Other postemployment benefits related      | 541,643   | 685,018   | 67,986  | 1,294,647     |
| Total deferred outflows of resources       | 824,317   | 990,805   | 404,235   | 2,219,357     |
| <b>LIABILITIES</b>                         |   |   |   |               |
| Accounts payables and accrued expenses     | 71,131  | 18,986  | 2,011   | 92,128        |
| Liabilities payable from restricted assets | 325,145   | -   | -   | 325,145       |
| Long term liabilities                      |   |   |   |               |
| Bonds and compensated absences:            |   |   |   |               |
| Due within one year                        | 681,011   | -   | -   | 681,011       |
| Due in more than one year                  | 1,945,000   | -   | -   | 1,945,000     |
| Other postemployment benefits liability    | 3,162,192   | 3,574,298   | 669,414   | 7,405,904     |
| Net pension liability                      | 249,186   | 256,607   | 949,670   | 1,455,463     |
| Total liabilities                          | 6,433,665   | 3,849,891   | 1,621,095   | 11,904,651    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |   |   |   |               |
| Pension related                            | 55,807  | 156,324   | 21,408  | 233,539       |
| Other postemployment benefits related      | 230,218   | -   | 71,153  | 301,371       |
| Total deferred inflows of resources        | 286,025   | 156,324   | 92,561  | 534,910       |
| <b>NET POSITION (DEFICIT)</b>              |   |   |   |               |
| Net investment in capital assets           | 17,271,091  | 27,481  | 26,484  | 17,325,056    |
| Restricted                                 |   |   |   |               |
| Revenue bond debt service                  | 476,450   | -   | -   | 476,450       |
| Unrestricted                               | 3,755,655   | (359,814)   | 2,824,413   | 6,220,254     |
| Total net position (deficit)               | \$ 21,503,196   | \$ (332,333)  | \$ 2,850,897  | \$ 24,021,760 |

**ASSUMPTION PARISH POLICE JURY**

Napoleonville, Louisiana

**COMBINING STATEMENT OF ACTIVITIES**  
**DISCRETELY PRESENTED COMPONENT UNITS**

**FOR THE YEAR ENDED JULY 31, 2019, DECEMBER 31, 2019, AND JUNE 30, 2019**

|                                    | <b>Assumption<br/>Parish<br/>Waterworks<br/>District No.1<br/>(Year ended<br/>July 31, 2019)</b> | <b>Assumption Parish<br/>Assessor<br/>(Year ended<br/>December 31, 2019)</b> | <b>Assumption<br/>Parish Clerk of<br/>Court<br/>(Year ended<br/>June 30, 2019)</b> | <b>Total</b>         |
|------------------------------------|--|--|--|----------------------|
| <b>EXPENSES</b>                    | <b>\$ 4,757,216</b>  | <b>\$ 1,335,368</b>  | <b>\$ 1,104,445</b>  | <b>\$ 7,197,029</b>  |
| <b>PROGRAM REVENUES</b>            |  |  |  |                      |
| Charges for services               | 5,400,849  | 1,247  | 2,702,093  | 8,104,189            |
| Operating grants and contributions | -  | 134,708  | -  | 134,708              |
| Total program revenues             | <u>5,400,849</u>   | <u>135,955</u>   | <u>2,702,093</u>   | <u>8,238,897</u>     |
| Net expense                        | <u>643,633</u>   | <u>(1,199,413)</u>   | <u>1,597,648</u>   | <u>1,041,868</u>     |
| <b>GENERAL REVENUES</b>            |  |  |  |                      |
| Local sources                      |  |  |  |                      |
| Taxes:                             |  |  |  |                      |
| Ad valorem                         | -  | 940,685  | -  | 940,685              |
| Use of money and property          | 125,327  | 11,624   | 34,327   | 171,278              |
| Other revenue                      | 122,213  | 1,218  | -  | 123,431              |
| State sources                      |  |  |  |                      |
| Unrestricted revenue               | -  | 35,759   | -  | 35,759               |
| Total general revenues             | <u>247,540</u>   | <u>989,286</u>   | <u>34,327</u>  | <u>1,271,153</u>     |
| <b>CHANGE IN NET POSITION</b>      | <u>891,173</u>   | <u>(210,127)</u>   | <u>1,631,975</u>   | <u>2,313,021</u>     |
| <b>NET POSITION</b>                |  |  |  |                      |
| Beginning of year                  | 20,612,023   | (122,206)  | 1,218,922  | 21,708,739           |
| End of year                        | <u>\$ 21,503,196</u>   | <u>\$ (332,333)</u>  | <u>\$ 2,850,897</u>  | <u>\$ 24,021,760</u> |

ASSUMPTION PARISH POLICE JURY  
Napoleonville, Louisiana  
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS  
DECEMBER 31, 2019

| <u>Police Juror</u> | <u>Amount</u>     |
|---------------------|-------------------|
| Henry Dupre         | \$ 19,200         |
| Booster Breaux      | 19,200            |
| Myron Matherne      | 19,200            |
| Jeff Naquin         | 19,200            |
| Irving Comeaux      | 19,200            |
| Martin S. Triche    | 24,000            |
| Patrick Johnson     | 19,200            |
| Ron Alcorn          | 19,200            |
| Chris Carter        | 19,200            |
| Total               | <u>\$ 177,600</u> |

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO AGENCY HEAD**  
**DECEMBER 31, 2019**

**Martin S. Triche, President**

| <b><u>Purpose</u></b> | <b><u>Amount</u></b> |
|-----------------------|----------------------|
| Salary                | \$ 24,000            |
| Benefits - Insurance  | 25,578               |
| Benefits - Retirement | 2,760                |
| Dues                  | 90                   |
| Conference Travel     | 498                  |
| Total                 | <u>\$ 52,926</u>     |

**OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

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

Assumption Parish Police Jury  
Napoleonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Assumption Parish Police Jury (Police Jury), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated September 23, 2020. Our report includes a reference to other auditors who audited the financial statements of the Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, as described in our report on the Police Jury's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or on compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

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



Postlethwaite & Netterville

### 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*.

### 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.

*Postlethwaite & Netterville*

Donaldsonville, LA  
September 23, 2020

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

Assumption Parish Police Jury  
Napoleonville, Louisiana

**Report on Compliance for Each Major Federal Program**

We have audited the Assumption Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2019. The Police Jury's major federal program is 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.

***Auditors' 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 its 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 its major federal program for the year ended December 31, 2019.

### 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 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.

*Postlethwaite & Netterville*

Donaldsonville, LA  
September 23, 2020

**ASSUMPTION PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

| Federal Grantor/Pass-through<br>Grantor/Program Title                                 | Federal<br>CFDA<br>Number | Federal<br>Assistance<br>Number | Pass-through<br>Grantor's/Project<br>Number | Total<br>Current Year<br>Expenditures | Total Amount<br>Provided to<br>Subrecipients |
|---|---------------------------|---------------------------------|---|---------------------------------------|--|
| <b>HOUSING VOUCHER CLUSTER</b>  |                           |                                 |   |                                       |  |
| UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT                               |                           |                                 |   |                                       |  |
| Direct Program - Section 8 Housing Choice Voucher<br>Program Year 01/01/19 - 12/31/19 | 14,871                    | LA215                           | -   | \$ 445,382                            | \$ -   |
| <b>TOTAL HOUSING VOUCHER CLUSTER</b>  |                           |                                 |   | <u>445,382</u>                        | <u>-</u>                                     |
| <b>477 CLUSTER</b>  |                           |                                 |   |                                       |  |
| UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES                                   |                           |                                 |   |                                       |  |
| Passed through Louisiana Department of Workforce Development                          |                           |                                 |   |                                       |  |
| Community Services Block Grant<br>Program Year 10/01/18 - 09/30/20                    | 93,569                    | -                               | 2019P0074                                   | 63,521                                | -  |
| <b>TOTAL 477 CLUSTER</b>  |                           |                                 |   | <u>63,521</u>                         | <u>-</u>                                     |
| <b>FEDERAL TRANSIT CLUSTER</b>  |                           |                                 |   |                                       |  |
| Passed through Louisiana Department of Transportation & Development                   |                           |                                 |   |                                       |  |
| Public Transportation Capital Assistance Program                                      | 20,526                    | LA-2016-006                     | BF 39-99-19                                 | 51,762                                | 51,762                                       |
| <b>TOTAL FEDERAL TRANSIT CLUSTER</b>  |                           |                                 |   | <u>51,762</u>                         | <u>51,762</u>                                |
| <b>OTHER PROGRAMS</b>   |                           |                                 |   |                                       |  |
| UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES                                   |                           |                                 |   |                                       |  |
| Passed through Louisiana Housing Corporation  |                           |                                 |   |                                       |  |
| Low Income Home Energy Assistance Program   |                           |                                 |   |                                       |  |
| PY 2018   | 93,568                    | -                               | -   | 377                                   | -  |
| PY 2019   | 93,568                    | -                               | -   | 17,084                                | -  |
| PY 2020   | 93,568                    | -                               | -   | 1,097                                 | -  |
|   |                           |                                 |   | <u>18,558</u>                         | <u>-</u>                                     |
| Passed through Louisiana Department of Health & Hospitals                             |                           |                                 |   |                                       |  |
| Infections Disease Epidemiology   | 93,323                    | -                               | 2000323428/2000386867                       | 8,500                                 | -  |
| Cities Readiness Initiative   | 93,074                    | -                               | 2000211903                                  | 773                                   | -  |
| <b>Total United States Department of Health &amp; Human Services</b>                  |                           |                                 |   | <u>9,273</u>                          | <u>-</u>                                     |
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY   |                           |                                 |   |                                       |  |
| Direct Program - Emergency Food & Shelter National Program                            | 97,024                    | 36-3580-00                      | -   | 8,725                                 | -  |
| Passed through La Governor's Ofc of Homeland Security & Emorg. Preparedness           |                           |                                 |   |                                       |  |
| State Homeland Security Grant Program<br>FY 2018                                      | 97,067                    | -                               | EMW-2018-SS-00016-SO1                       | 21,330                                | -  |
| <b>Total United States Department of Homeland Security</b>                            |                           |                                 |   | <u>30,055</u>                         | <u>-</u>                                     |
| UNITED STATES DEPARTMENT OF TRANSPORTATION & DEVELOPMENT                              |                           |                                 |   |                                       |  |
| Passed through Louisiana Department of Transportation & Development                   |                           |                                 |   |                                       |  |
| Public Transportation Capital Assistance Program                                      | 20,509                    | LA-18-X031                      | RU-18-99-19                                 | 500                                   | 500  |
| Public Transportation Capital Assistance Program                                      | 20,509                    | LA-2017-2013                    | RU-18-99-19                                 | 42,171                                | 42,171                                       |
| Public Transportation Operating Assistance Program<br>Program Year 7/1/18 - 6/30/19   | 20,509                    | LA-2017-013                     | RU-18-04-19                                 | 75,012                                | 75,012                                       |
| Public Transportation Operating Assistance Program<br>Program Year 7/1/19 - 6/30/20   | 20,509                    | LA-2017-013                     | RU-18-04-20                                 | 85,654                                | 85,654                                       |
| <b>Total United States Department of Transportation &amp; Development</b>             |                           |                                 |   | <u>203,337</u>                        | <u>203,337</u>                               |
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT                             |                           |                                 |   |                                       |  |
| Passed through Louisiana Division of Administration                                   |                           |                                 |   |                                       |  |
| Community Development Block Grant Disaster Recovery                                   |                           |                                 |   |                                       |  |
| Marais Oxidation Pond   | 14,228                    | -                               | 04PARA2309                                  | 493,434                               | -  |
| Parish-wide Drainage  | 14,228                    | -                               | 04PARA3402                                  | 6,911                                 | -  |
| Parish Sewer Improvements & Generators  | 14,228                    | -                               | 04PARA2302                                  | 613,900                               | -  |
| <b>Total United States Department of Housing and Urban Development</b>                |                           |                                 |   | <u>1,114,245</u>                      | <u>-</u>                                     |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION   |                           |                                 |   |                                       |  |
| Space Science Institute   |                           |                                 |   |                                       |  |
| NASA @ My Library   | 43,001                    | NNX16AE30A                      | -   | 1,124                                 | -  |
| <b>Total National Aeronautics and Space Administration</b>                            |                           |                                 |   | <u>1,124</u>                          | <u>-</u>                                     |
| ENVIRONMENTAL PROTECTION AGENCY   |                           |                                 |   |                                       |  |
| South Central Planning  |                           |                                 |   |                                       |  |
| Clean Water Action Plan - Waterwater Generator Project                                | 66,606                    | XP-97685601-3                   | -   | 34,712                                | -  |
| <b>Total Environmental Protection Agency</b>  |                           |                                 |   | <u>34,712</u>                         | <u>-</u>                                     |
| <b>TOTAL OTHER PROGRAMS</b>   |                           |                                 |   | <u>1,411,304</u>                      | <u>203,337</u>                               |
| <b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>  |                           |                                 |   | <u>\$ 1,971,969</u>                   | <u>\$ 255,099</u>                            |

**ASSUMPTION PARISH POLICE JURY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE A - BASIS OF PRESENTATION**

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

**NOTE B - RECONCILIATION OF FEDERAL EXPENDITURES**

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

|   |                     |
|---|---------------------|
| Federal assistance expended as reported on Schedule of Expenditures of Federal Awards   | \$ 1,971,969        |
| FEMA revenues received for Hurricane Gustav that were expensed in prior year            | 8,356               |
| CDBG DRP revenues received for the 2016 flood event that were expensed in prior year    | 10,234              |
| Emergency Food & Shelter National Program revenue that was not expensed in current year | 5,161               |
| Less: NASA @ My Library revenue received in prior year but expensed in current year     | (1,124)             |
| Less: Section 8 Housing revenue received in prior year but expensed in current year     | (2,407)             |
| Section 8 Housing revenue received in current year but not expended                     | 2,129               |
| GOMESA funds received but not yet expended  | 624,302             |
| Federal grant revenues  | <u>\$ 2,618,620</u> |

|  |                     |
|--|---------------------|
| Federal grants as reported on Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | \$ 2,588,614        |
| Federal grants as reported on Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds       | 30,006              |
|  | <u>\$ 2,618,620</u> |

**NOTE C - INDIRECT COST RATE**

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



**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

*None*

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

*None*

**ASSUMPTION PARISH POLICE JURY**  
**Napoleonville, Louisiana**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**FINDINGS – FINANCIAL STATEMENT AUDIT**

*None*

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

*None*

---

**ASSUMPTION PARISH POLICE JURY**

**LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE  
AGREED-UPON PROCEDURES REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

---

Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
For the Year Ended December 31, 2019

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

We have performed the procedures enumerated below, which were agreed to by the Assumption Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) (specified users) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. 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 performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read "*no exceptions noted.*" If not, then a description of the exception ensues. Additionally, certain procedures listed below may not have been performed in accordance with guidance provided by the Louisiana Legislative Auditor, the specified user of the report. For those procedures, "*procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the Entity*" is indicated.

---

***Written Policies and Procedures***

---

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

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*The Entity nor the Library Board have a Disaster Recovery/Business Continuity policy.*

#### ***Board or Finance Committee***

---

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

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

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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. *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.*

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

### ***Bank Reconciliations***

---

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

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

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

### ***Collections***

---

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

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

*We selected all 5 deposit sites and performed the procedures noted below.*

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:

*A listing of collection locations for each deposit site selected in procedure #4 was provided and included a total of 18 collection locations. No exceptions were noted as a result of performing this procedure.*

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*No exceptions noted.*

- 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.

*For 2 of the 5 collection locations selected for our procedures, the same employee collecting the cash is also responsible for preparing bank deposits. There is not another employee responsible for reconciling the collection to the deposit.*

- 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.

*No exceptions noted.*

- 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.

*No exceptions noted.*

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*No exceptions noted.*

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

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

- a) Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- 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).

*For 3 of the deposits selected, supporting documentation did not include the date of receipt. Therefore, we were unable to determine if these deposits were made within one day of collection.*

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

*No exceptions noted.*

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

---

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).

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

*From the listing provided, we selected all 4 locations and performed the procedures below.*

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:

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

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

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

*For two of the four locations selected for our procedures, a purchase order system is not utilized. This resulted in 4 of 20 disbursements not having purchase order approval prior to the transaction. Per the Entity's policies, a purchase order was required for these 4 disbursements.*

*For one of the disbursements that were selected for testing, proper approval by the Board was not obtained prior to the release of the check.*

*For one of the disbursements that were selected for testing, a purchase order was not submitted prior to the purchase. Per the Entity's policies, a purchase order was required for this type of purchase.*

- b) At least two employees are involved in processing and approving payments to vendors.

*No exceptions noted.*

- 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.

*No exceptions noted.*

- 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.

*For all 4 locations selected, check signers are not responsible for mailing or giving the signed checks to an employee who is not responsible for processing payment.*

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

a) Observe that the disbursement matched the related original invoice/billing statement.

*No exceptions noted.*

b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*No exceptions noted.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

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

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

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

*From the listing provided, we randomly selected 5 cards (2 credit cards and 3 store cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.*

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

*No exceptions noted.*

b) Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions noted.*

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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management has a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny

*We randomly selected 10 transactions for the cards selected in procedure #12 (all transactions if less than 10) and performed the specified procedures. No exceptions noted.*

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

---

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:

- 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](http://www.gsa.gov)).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

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

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

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

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

## *Contracts*

---

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:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

***Payroll and Personnel***

---

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.

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

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

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:

*We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #16.*

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.).

*No exceptions noted.*

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

*No exceptions noted.*

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

*No exceptions noted.*

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' authorized pay rates in the employee/officials' personnel files.:

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

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

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.

*No exceptions noted.*

### ***Ethics***

---

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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

- 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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

### ***Debt Service***

---

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.

*Not applicable – Entity has no debt.*

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.

*Not applicable – Entity has no debt.*

### ***Other***

---

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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

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.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.*

***Corrective Action***

---

25. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

*See the attached Corrective Action Plan.*

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.

Sincerely,

*Postlethwaite & Netterville*

September 23, 2020

# ASSUMPTION PARISH POLICE JURY



JEFF "BIG DADDY" NAQUIN – PRESIDENT  
WARD 2

IRVING COMEAUX – VICE PRESIDENT  
WARD 3

4813 HIGHWAY 1  
P. O. BOX 520  
NAPOLEONVILLE, LA 70390

PHONE: (985) 369-7435  
FAX: (985) 369-2972

TDD Available  
800-846-5277

RON ALCORN  
WARD 1  
PATRICK JOHNSON  
WARD 4  
MICHAEL DIAS  
WARD 5  
CHRIS CARTER  
WARD 6  
LEROY BLANCHARD  
WARD 7  
JAMIE PONVILLE  
WARD 8  
MYRON MATHERNE  
WARD 9  
KIM M. TORRES  
SECRETARY-TREASURER

Assumption Parish Police Jury  
Corrective Action Plan for  
LLA – STATEWIDE AGREED-UPON PROCEDURES REPORT  
For the Year Ended December 31, 2019

## PROCEDURE 1.K – Written Policies and Procedures

RESULT – The Police Jury nor the Library Board have a Disaster Recovery/Business Continuity Policy.

CORRECTIVE ACTION – A Disaster Recovery/Business Continuity Policy will be drafted and presented to the Assumption Parish Police Jury for approval and inclusion into the personnel manual. The Library Board will be advised to do the same.

## PROCEDURE 5.B – Collections

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

CORRECTIVE ACTION – Budget constraints make it not feasible for another employee to be hired for this segregation of duties.

## PROCEDURE 7.D – Collections

RESULT – For three of the deposits selected, supporting documentation did not include the date of receipt. Therefore, we were unable to determine if these deposits were made within one day of collection.

CORRECTIVE ACTION – The procedure for date stamping all receipts will be reinforced to the Bayou L'Ourse Dists. Reinforcement of timely deposits has been discussed with all staffing and districts responsible for collections and their supervisors.

## PROCEDURE 9.A – Non-Payroll Disbursements

RESULT – For two of the four locations selected for the procedures, a purchase order system is not utilized. For two of the disbursements that were selected for testing, proper approval by the Board was not obtained prior to the release of the checks.

CORRECTIVE ACTION – The Bayou L'Ourse Drainage District and the Bayou L'Ourse Recreation District both operate on a volunteer system and their resources are limited. However, it has been reinforced to them once again that all payments must be approved by the Board prior to releasing any checks. An oversight by the Road & Bridge occurred failing to get a purchase order prior to purchasing and the policy will again be reinforced to all staff.

## PROCEDURE 9.D – Non-Payroll Disbursements

RESULT – For all four locations selected, check signers are not responsible for mailing or giving signed to an employee who is not responsible for processing payment.

CORRECTIVE ACTION – This procedure is not feasible to implement at this time. Lack of staffing and cost prohibited.

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

Kim M. Torres  
Secretary-Treasurer

X:\Kim\My Documents\WORD\Gen Office\Audit.doc

"Equal opportunity employer/program"  
Auxiliary aids and services are available  
upon request to individuals with disabilities.



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

We have audited the financial statements of the Assumption Parish Police Jury (the Police Jury) for the year ended December 31, 2019, and have issued our report thereon dated September 23, 2020. As part of our audit, we made a study and evaluation of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control.

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

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

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated September 23, 2020, on the financial statements of the Police Jury or the Police Jury's internal control over financial reporting.

**ML 19-001                      Single Audit Documentation, Timing, and Review**

**Condition:** Management is responsible for establishing and maintaining effective internal controls that ensures that management and financial information is reliable and properly recorded. P&N noted the reimbursement requests for the CDBG-DRP grant are prepared, approved, and submitted by the same individual. A reconciliation of the reimbursement request is prepared by accounting personnel. However, this reconciliation occurs after the reimbursement request has been submitted, and the reconciliation is not signed or dated.

**Recommendation:** Controls should be implemented to ensure compliance with the requirements specified by the Uniform Guidance. This would include the reconciliation of requests for reimbursement to the accounting records as well as management's review and approval of reimbursement requests prior to submission of the reimbursements to federal and state agencies. Additionally, the duties of preparation, approval, and submission of requests for reimbursement should be segregated. Evidence of the review and approval as well as the proper timing of the review and approval should be clearly documented.

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



Donaldsonville, Louisiana  
September 23, 2020

**Status of Prior Year Management Letter Comments**

**ML 18-001                      Documentation and Review**

**Condition:** Management is responsible for establishing and maintaining effective internal controls that ensures that management and financial information is reliable and properly recorded. One of the responsibilities of supervisory personnel is the review and approval of timecards. Approved supporting documentation for leave that has been used by employees for the respective time period should agree with the timecards. Instances of ineffective supervisory review of timecards related to leave used by employees were noted. Due to the ineffective review, we noted an instance of leave used by an employee that was missing supporting documentation. We also noted an instance of leave used by an employee with approved supporting documentation that did not agree with the timecard. Additionally, supervisory review and approval of leave slips was not consistently documented.

**Recommendation:** Management should ensure that those responsible for review of transactions and the related supporting documents understand their role in the internal control process and are performing an effective review to confirm that transactions are appropriate and properly recorded in the financial records. Evidence of the review as well as the proper timing of the review should be clearly documented.

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

**ML 18-002                      Enhancement of Policies and Procedures**

**Condition:** The written policies and procedures of the Police Jury do not address donated capital assets.

**Recommendation:** The written policies and procedures should be enhanced to ensure that donated capital assets are properly accounted for and reported in the accounting records.

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

**ML 18-003                      Credit Cards**

**Condition:** A payment on one of the credit cards was credited to the incorrect account during the year. The subsequent statement was not properly reviewed or reconciled to the accounting records, the error went undetected, and finance charges were assessed on this account. Additionally, there was a late payment for this same credit card that resulted in the assessment of finance charges.

**Recommendations:** Controls should be strengthened to ensure that credit card statements are timely reviewed and approved. The statement should be reconciled to supporting receipts as well as to the accounting records to ensure that there are no unauthorized charges or transactions. Additionally, payments should be made timely as to avoid any finance charge or late fees.

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

# ASSUMPTION PARISH POLICE JURY



JEFF "BIG DADDY" NAQUIN - PRESIDENT  
WARD 2  
IRVING COMEAUX - VICE PRESIDENT  
WARD 3

4813 HIGHWAY 1  
P. O. BOX 520  
NAPOLEONVILLE, LA 70390

PHONE: (985) 369-7435  
FAX: (985) 369-2972

TDD Available  
800-846-5277

RON ALCORN  
WARD 1  
PATRICK JOHNSON  
WARD 4  
MICHAEL DIAS  
WARD 5  
CHRIS CARTER  
WARD 6  
LEROY BLANCHARD  
WARD 7  
JAMIE PONVILLE  
WARD 8  
MYRON MATHERNE  
WARD 9  
KIM M. TORRES  
SECRETARY-TREASURER

Assumption Parish Police Jury  
Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended December 31, 2019

| <u>Ref. No.</u> | <u>Description of Finding</u>            | <u>Corrective Action Planned</u>  | <u>Anticipated Completion Date</u> |
|-----------------|--|---|------------------------------------|
| ML-2019-001     | Single Audit Documentation/Timing/Review | Administration has spoken with staff responsible for this grant. Procedures have been recommended for immediately action allowing for different persons handling these tasks, not only 1 person handling all tasks. | 9/30/20                            |

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

Kim M. Torres  
Secretary-Treasurer  
X:\Kim\My Documents\WORD\Gen Office\Audit.doc