

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2019  
With Supplemental Information Schedules**

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Arcadia, Louisiana**

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Bienville Parish Police Jury  
 Arcadia, Louisiana  
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**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**



**Bienville Parish Police Jury  
Arcadia, Louisiana  
Management's Discussion and Analysis  
December 31, 2019**

As management of the Bienville Parish 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 year ended December 31, 2019. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

***Overview of the Financial Statements***

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

***Government-wide Financial Statements.*** The government-wide financial statements are designed to provide readers with a broad overview of the 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 liabilities, with the difference between 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 timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

***Fund Financial Statements.*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The police jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

***Governmental Funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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 financing requirements.

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

The police jury maintains eleven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes

in fund balances for the General Fund and the Road Maintenance and Solid Waste special revenue funds are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

**Government-Wide Financial Analysis** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following tables focus on net position (Table 1) and changes in net position (Table 2) for the police jury's governmental activities.

**Table 1**  
**Net Position**  
**Governmental Activities**

	2019	2018
Current and other assets:		
Cash and equivalents	\$16,850,339	\$16,698,199
Receivables	5,072,602	4,957,864
Net Pension asset		180,873
Capital assets (net)	18,326,941	19,171,731
Total assets	<u>40,249,882</u>	<u>41,008,667</u>
Deferred outflow of resources	1,096,578	454,832
Total assets and deferred outflows	<u>\$41,346,460</u>	<u>\$41,463,499</u>
Payables	341,736	193,693
Wages and related payable	61,105	53,228
Interest payable	55,615	63,349
Bonds payable	7,760,000	8,365,000
Premium on bonds	199,300	213,983
Deferred Revenues	70,000	70,000
Compensated absences	108,398	102,618
Net pension liability	1,241,741	114,323
Net OPEB obligation	531,421	476,100
Total liabilities	<u>10,369,316</u>	<u>9,652,294</u>
Deferred inflow of resources	139,103	597,136
Net position:		
Invested in capital assets, net of debt	10,566,941	10,806,731
Unrestricted	20,271,100	20,407,338
Total net position	<u>\$30,838,041</u>	<u>\$31,214,069</u>

**Table 2**  
**Changes in Net Position**  
**Governmental Activities**

	2019	2018
<b>Revenues</b>		
Program revenues:		
Charges for services	\$51,559	\$53,838
Federal grants	549,784	568,082
State grants and entitlements	439,068	400,366

**Table 2**  
**Changes in Net Position**  
**Governmental Activities**

	2019	2018
General revenues:		
Property taxes	\$4,228,472	\$4,296,936
Sales taxes	2,280,004	2,282,065
Unrestricted grants and contributions	1,641,151	1,560,138
Unrestricted investment earnings	528,848	240,856
Other general revenues	132,663	149,961
Total revenues	<u>9,851,549</u>	<u>9,552,242</u>
Program expenses		
General government	2,328,220	2,193,171
Public safety	812,433	796,661
Public works	6,162,348	5,702,392
Health and welfare	550,585	516,087
Conservation of natural resources	35,278	37,316
Economic development and assistance	45,071	37,487
Debt service	157,027	179,884
Total expenses	<u>10,090,962</u>	<u>9,462,998</u>
Increase in net position	(239,413)	89,244
Net position at beginning of year as restated	<u>31,077,454</u>	<u>31,124,825</u>
Net position at end of year	<u><u>\$30,838,041</u></u>	<u><u>\$31,214,069</u></u>

**Government-Wide Financial Analysis** At the close of the fiscal year, assets of the police jury exceeded liabilities by \$30,838,041. Of these net position, \$18,326,941 represents the police jury's investment in capital assets net of accumulated depreciation and related debt. These assets are not available for future spending.

Table 3 presents the cost of each of the police jury's major functions as well as the net cost for each function (total cost less revenues generated by those functions). The net cost shows the financial burden placed on the parish's taxpayers for each of those functions.

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General government	\$2,328,220	\$2,193,171	\$2,276,661	\$2,139,333
Public safety	812,433	796,661	666,848	604,659
Public works	6,162,348	5,702,392	5,834,249	5,413,495
Health and welfare	550,585	516,087	35,417	28,538
All others	237,376	254,687	237,376	254,687
Totals	<u><u>\$10,090,962</u></u>	<u><u>\$9,462,998</u></u>	<u><u>\$9,050,551</u></u>	<u><u>\$8,440,712</u></u>

**Financial Analysis of the Government's Funds** The police jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing

the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, combined governmental fund balances of \$21,450,100 showed an increase of \$246,542 over December 31, 2018. The General Fund's balance of \$7,341,250, is \$64,701 more than the 2018 balance of \$7,276,549. The Road Maintenance Fund experienced a \$91,840 overall decrease. The Solid Waste Fund had an increase of \$196,324 for the year.

### ***Budgetary Highlights***

**GENERAL FUND** - The differences in revenues were due to increases in federal grants, state revenue sharing, use of money and property and other revenues and decreases in ad valorem taxes, other taxes and penalties, licenses and permits, severance taxes, other state grants, and fees, charges and commissions. Expenditures required an increase in other general government, public safety, public works, and health and welfare and decreases in legislative, judicial, elections, finance and administrative, conservation of natural resources, and economic development and assistance.

**ROAD MAINTENANCE** - The differences in revenues were due to increases in ad valorem taxes, state revenue sharing, use of money and property and operating transfers in and decreases in severance taxes and parish transportation and proceeds from disposal of assets. Expenditures required a decrease in personal services, operating services, materials and supplies and travel and an increase in capital outlay.

**SOLID WASTE** - The differences in revenues was an increase in sales tax and use of money and property. Expenditures required an increase in solid waste collection and disposal and operating transfer out and a decrease in sales tax collection fees and materials and supplies.

### ***Capital Asset and Debt Administration***

**Capital Assets.** The police jury's investment in capital assets for its governmental activities as of December 31, 2019, amounts to \$18,326,941 (net of accumulated depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, furniture and equipment, and construction in progress. The net increase in capital assets for the year was \$776,584 and there were no decreases for the year.

**Long-Term Debt.** At the end of the year, the police jury had total long-term debt of \$9,641,560. Of that amount, \$108,398 represents accrued and unused employee annual leave and is a \$5,780 increase over the previous year. Also there are revenue bonds payable in the amount of \$7,760,000. During the year, \$605,000 was paid in accordance with the debt agreement. \$531,421 is an accrued liability for employee post-employment benefits. As discussed in the notes to the financial statements, effective for the year 2009, the police jury has implemented Governmental Accounting Standards Board Statement Codification Section P50, which requires the accrual of liabilities for group insurance coverage that will be paid for employees after they retire. Net pension liability is \$1,241,741 at year end.

### ***Economic Factors and Next Year's Budgets***

Over the last several years we showed an upward trend in costs associated with Public Safety and Insurance. The jury has constructed a new Courthouse in Arcadia and a new Courthouse Annex in Ringgold. Funding for these projects were secured by bonds in the amount of \$12,000,000, payable from an ad valorem tax. The balance of the debt is \$7,760,000 at December 31, 2019. This source of funding will enable the jury to continue working toward a realistic budget for future planning purposes.

### *Requests for Information*

This financial report is designed to be a summary of the Bienville Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the Bienville Parish Police Jury, at 100 Courthouse Drive, Arcadia, Louisiana 71001. Our telephone number is (318) 263-2019.

February 17, 2020



Member:  
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Public Accountants

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Governmental Accounting,  
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## **Independent Auditor's Report**

Bienville Parish Police Jury  
Arcadia, Louisiana

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Bienville Parish Police Jury, as of December 31, 2019, and for the year then ended, and the related notes to the financial statements, which collectively comprise the police jury's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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 Bienville Parish Police Jury'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 Bienville Parish Police Jury's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana  
Independent Auditor's Report  
December 31, 2019

***Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units***

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

***Adverse Opinion***

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2019, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Bienville Parish Police Jury as of December 31, 2019, and the respective changes in financial position 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, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana  
Independent Auditor's Report  
December 31, 2019

***Other Information***

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Bienville Parish Police Jury's office basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head on page 68 is presented for the purpose of additional analysis and is not a required part of the financial statements.

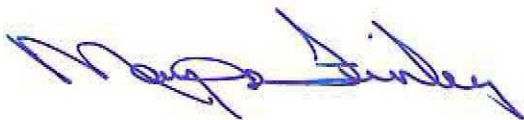
These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits and other payments is fairly stated, in all material respects, in relation to the basic financial statements.

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

In accordance with *Government Auditing Standards*, I have also issued a report dated February 17, 2020, on my consideration of the Bienville Parish Police Jury's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Bienville Parish Police Jury's internal control over financial reporting and compliance.

***Report on Other Legal and Regulatory Requirements***

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated February 17, 2020, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana  
February 17, 2020



## **Basic Financial Statements**

**Statement A**

Bienville Parish Police Jury  
Arcadia, Louisiana  
Governmental Activities  
Statement of Net Position  
December 31, 2019

**Assets**

Cash and cash equivalents	\$16,850,339
Receivables	5,072,602
Capital assets (net)	<u>18,326,941</u>
Total Assets	<u>40,249,882</u>

**Deferred Outflow of Resources**

Pension related	<u>1,096,578</u>
Total Assets and Deferred Outflow of Resources	<u>\$41,346,460</u>

**Liabilities**

Accounts payable	\$341,736
Wages and related payable	61,105
Interest payable	55,615
Premium on bonds	199,300
Deferred revenues	70,000
Compensated absences payable	108,398
Bonds payable:	
Due within one year	625,000
Due in more than one year	7,135,000
Net Pension Liability	1,241,741
Net OPEB obligation	<u>531,421</u>
Total Liabilities	<u>10,369,316</u>

**Deferred Inflows of Resources**

Pension related	139,103
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**Net Position**

Invested in capital assets, net of related debt	10,566,941
Unrestricted	<u>20,271,100</u>
Total Net Position	<u>\$30,838,041</u>

See accompanying notes to basic financial statements.

Statement B

Bienville Parish Police Jury  
Arcadia, Louisiana  
Statement of Activities  
For the Year Ended December 31, 2019

Functions:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$2,328,220	\$51,559			(\$2,276,661)
Public safety	812,433		\$145,585		(666,848)
Public works	6,162,348		56,606	\$271,493	(5,834,249)
Health and welfare	550,585		515,168		(35,417)
Conservation of natural resources	35,278				(35,278)
Economic development and assistance	45,071				(45,071)
Debt service	157,027				(157,027)
Total governmental activities	<u>\$10,090,962</u>	<u>\$51,559</u>	<u>\$717,359</u>	<u>\$271,493</u>	<u>(9,050,551)</u>
General revenues:					
Taxes:					
Property taxes levied for general purposes					1,409,485
Property taxes levied for public works					1,981,980
Property taxes levied for debt service					837,007
Sales & use taxes levied for public works					2,280,004
Other taxes, penalties, and interest					24,529
Grants and contributions not restricted to specific programs					1,641,151
Licenses and permits					73,971
Unrestricted investment earnings					528,848
Other revenue					34,163
Total general revenues					<u>8,811,138</u>
Change in net position					(239,413)
Net position at beginning of year as restated					<u>31,077,454</u>
Net position at end of year					<u>\$30,838,041</u>

See accompanying notes to basic financial statements.

**Statement C**

Bienville Parish Police Jury  
Arcadia, Louisiana  
Governmental Funds  
Balance Sheet  
December 31, 2019

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and equivalents	\$5,810,551	\$5,868,564	\$4,048,595	\$661,916	\$460,713	\$16,850,339
Receivables	1,739,932	2,184,364	309,398	833,090	5,818	5,072,602
<b>Total Assets</b>	<b>\$7,550,483</b>	<b>\$8,052,928</b>	<b>\$4,357,993</b>	<b>\$1,495,006</b>	<b>\$466,531</b>	<b>\$21,922,941</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities:</b>						
Accounts payable	\$123,747	\$87,244	\$105,084	\$25,611	\$50	\$341,736
Salaries and related payable	15,486	45,619				61,105
Deferred revenues	70,000					70,000
<b>Total Liabilities</b>	<b>209,233</b>	<b>132,863</b>	<b>105,084</b>	<b>25,611</b>	<b>50</b>	<b>472,841</b>
<b>Fund Equity - fund balances:</b>						
Non spendable					4,000	4,000
<b>Restricted:</b>						
Other general government					347,005	347,005
Public works		7,920,065	4,252,909		11,099	12,184,073
Health & welfare					70,483	70,483
Economic development					31,471	31,471
Assigned				\$1,469,395	2,423	1,471,818
Unassigned	7,341,250					7,341,250
<b>Total Fund equity - fund balances</b>	<b>7,341,250</b>	<b>7,920,065</b>	<b>4,252,909</b>	<b>1,469,395</b>	<b>466,481</b>	<b>21,450,100</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$7,550,483</b>	<b>\$8,052,928</b>	<b>\$4,357,993</b>	<b>\$1,495,006</b>	<b>\$466,531</b>	<b>\$21,922,941</b>

See accompanying notes to basic financial statements.

Bienville Parish Police Jury  
Arcadia, Louisiana  
Reconciliation of Governmental Funds Balance Sheet to  
Statement of Net Position  
December 31, 2019

Total fund balance - governmental funds (Statement C)		\$21,450,100
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred outflows of resources		1,096,578
Capital assets used in governmental activities are not financial resources		18,326,941
Long term liabilities:		
Interest payable	(\$55,615)	
Bonds payable	(7,760,000)	
Premium on bonds	(199,300)	
Compensated absences payable	(108,398)	
Net Pension Liability	(1,241,741)	
Net OPEB obligation	(531,421)	
Deferred inflows of resources	(139,103)	(10,035,578)
Net position of governmental activities (Statement A)		<u>\$30,838,041</u>

See accompanying notes to basic financial statements.

## Statement D

Bienville Parish Police Jury  
Arcadia, Louisiana  
Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2019

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$1,409,485	\$1,981,980		\$837,007		\$4,228,472
Sales and use			\$2,280,004			2,280,004
Other taxes, penalties, and interest	4,540				\$19,989	24,529
Licenses and permits	73,971					73,971
Intergovernmental revenues:						
Federal funds	235,144				314,640	549,784
State funds:						
Severance taxes	1,109,909	531,242				1,641,151
State revenue sharing	23,795	32,387				56,182
Parish transportation		271,493				271,493
Fire insurance rebate	54,399					54,399
Other state grants	56,994					56,994
Fees, charges, and commissions for services	4,381					4,381
Fines and forfeitures					38,820	38,820
Use of money and property	174,766	237,281	108,562	5,047	3,192	528,848
Miscellaneous revenues	8,358					8,358
Total revenues	3,155,742	3,054,383	2,388,566	842,054	376,641	9,817,386
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	391,224					391,224
Judicial	221,676				4,550	226,226
Elections	80,955					80,955
Finance and administrative	415,470					415,470
Other general government	834,304					834,304

Public safety	812,433					812,433
Public works	56,389	3,227,156	1,334,725			4,618,270
Health and welfare	221,741			25,612	303,232	550,585
Conservation of natural resources	35,278					35,278
Economic development and assistance	21,571				23,500	45,071
Debt service				784,444		784,444
Capital outlay		776,584				776,584
Total expenditures	<u>3,091,041</u>	<u>4,003,740</u>	<u>1,334,725</u>	<u>810,056</u>	<u>331,282</u>	<u>9,570,844</u>
Excess (deficiency) of revenues over expenditures	<u>64,701</u>	<u>(949,357)</u>	<u>1,053,841</u>	<u>31,998</u>	<u>45,359</u>	<u>246,542</u>
<b>OTHER FINANCING SOURCES (Use)</b>						
Operating transfers in		857,517				857,517
Operating transfers out			(857,517)			(857,517)
Total other financing sources (use)	<u>NONE</u>	<u>857,517</u>	<u>(857,517)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>64,701</u>	<u>(91,840)</u>	<u>196,324</u>	<u>31,998</u>	<u>45,359</u>	<u>246,542</u>
<b>FUND BALANCES - BEGINNING</b>	<u>7,276,549</u>	<u>8,011,905</u>	<u>4,056,585</u>	<u>1,437,397</u>	<u>421,122</u>	<u>21,203,558</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$7,341,250</u></u>	<u><u>\$7,920,065</u></u>	<u><u>\$4,252,909</u></u>	<u><u>\$1,469,395</u></u>	<u><u>\$466,481</u></u>	<u><u>\$21,450,100</u></u>

See accompanying notes to basic financial statements.

Bienville Parish Police Jury  
Arcadia, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances to the Statement of Activities  
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds (Statement D)	\$246,542
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	(844,790)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	605,000
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	7,734
Calculations of deferred inflows to calculate OPEB obligation, are not reported in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	39,538
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(55,321)
Premiums on bond issues and other costs of issuance are reported as a revenue in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year.	14,683
In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	(5,780)
Non-employer contributions to cost-sharing pension plan	34,163
Pension expense	<u>(281,182)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$239,413)</u></u>

See accompanying notes to basic financial statements.



*Notes to the Basic Financial Statements*

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2019**

**Introduction**

Bienville Parish Police Jury is the parish governing authority governed by an elected board referred to as the “police jury.” (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by seven police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2023. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Bienville Parish, established by Act 183 of the Louisiana Legislature in 1848, is located in the north-central part of the state and occupies 856 square miles of land with a population of 14,353 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives the police jury has 33 employees (4 in the central office, 3 in maintenance, 1 in security, and 25 in public works) In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 551 miles of parish roads (513 miles of asphalt and 39 miles of gravel or unimproved).

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of this Statement, the jury is considered a primary government, since it is a general purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for Bienville Parish consist of 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

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

Based on the previous criteria, the police jury has determined that the following component units are part of the Bienville Parish reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Bienville Parish:		
Library	December 31	1, 2, & 3
Communications District	December 31	1 and 3
Industrial Development Board (inactive)	December 31	1 and 3
Hospital District No. 1	December 31	1 and 3
Hospital District No. 2	April 30	1 and 3
Hospital District No. 3	December 31	1 and 3
Industrial District No. 2	December 31	1 and 3
Recreation District No. 1	December 31	1 and 3
Recreation District No. 2	December 31	1 and 3
Recreation District No. 3	December 31	1 and 3
Mill Creek Recreation & Water Conservation District	December 31	1 and 3
Kepler Creek Recreation & Water Conservation District	December 31	1 and 3
Wards 4 and 5 Fire Protection District	December 31	1, 2, & 3
Fire Protection District No. 6	December 31	1, 2, & 3
Ward 7 Fire District	December 31	1, 2, & 3
Sheriff	June 30	1, 2, & 3
Clerk of Court	June 30	1, 2, & 3
Assessor	December 31	1, 2, & 3
North Bienville Fire Protection District	December 31	1, 2, & 3
Castor Area Recreation District (inactive)	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiloh Community Waterworks District	June 30	1 and 3

Considered in the determination of component units of the reporting entity was the Bienville Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court and the various municipalities in the parish. It was determined that these governmental entities are not component units of Bienville

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Bienville Parish Police Jury.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Bienville Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government 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 Bienville Parish Industrial District No. 2.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

The police jury reports the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, severance tax, a specific Parish wide ad valorem tax, and state revenue sharing funds, and interest earning.

The Solid Waste Fund accounts for the collection and disposal of solid waste in the parish. Financing is provided by a specific parish wide sales and use tax. In accordance with the tax proposition, excess revenues of the fund are transferred to the Road Maintenance Fund to be used for road rehabilitation projects.

The Debt Service fund account for financial resources received and used for the debt service payments on bonds.

When applicable, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.



Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Not eliminating these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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.

### C. Deposits and Investments

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Investments for the police jury are reported at fair value.

### D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15<sup>th</sup>. Ad valorem taxes become delinquent if not paid by December 31<sup>st</sup>. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Property taxes for:			
General government	4.00	4.21	Indefinite
Public works	5.92	5.92	2025
Debt service	3.00	2.50	Indefinite

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2019 assessed valuation (amounts expressed in thousands):

	2019 Assessed Valuation	Per cent of Total Assessed Valuation
ETC Tiger Pipeline, LLC	\$47,068	13.34 %
Gulf South Pipeline Company	35,099	9.95 %
Aethon III BR, LLC	28,331	8.03 %
Regency Intrstate	26,895	7.62 %
Bear Creek Storage Company	17,554	4.97 %
Enable Gas Transmission	12,647	3.58 %
Arcadia Gas Storage, LLC	9,568	2.71 %
Tanos Exploration II	9,387	2.66 %
Tanos Exploration II (WH)	8,229	2.33 %
Haynes international, Inc.	6,287	1.78 %
Total	<u>\$201,065</u>	<u>56.98 %</u>

*Sales Taxes* The police jury receives a one per cent (1%) sales and use tax approved by the voters in 1994. The tax was renewed in 2003 and would have expired on June 30, 2017, but the tax was renewed for an additional ten years and will expire on June 30, 2024. In accordance with the tax proposition, the proceeds of the tax are dedicated to first, provide for the collection and disposal of solid waste in the parish and second, with any remaining proceeds to be used for constructing, improving, and maintaining roads and bridges in the parish with the prohibition that no proceeds can be used for salaries.

#### E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 98% of non-infrastructure assets are based on actual costs while the remaining 2% are based on the actual historical costs of like items. The cost of infrastructure assets acquired prior to 2005 are based on current replacement cost adjusted to their year of acceptance into the parish road and bridge systems using the U.S. Department of Labor's producer price index. 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 \$2,000 or more for capitalizing assets.

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

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

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

<u>Description</u>	Estimated Lives
Infrastructure roads	20 - 40 Years
Infrastructure bridges	25 - 40 Years
Buildings and building improvements	10 - 40 Years
Furniture and fixtures	5 - 10 Years
Vehicles	5 - 10 Years
Heavy equipment	5 - 10 Years
Other equipment	5 - 10 Years

#### **F. Compensated Absences**

The following policies relating to vacation and sick leave are currently in effect:

All full-time and probationary employees of the police jury earn from ten to fifteen days of annual leave per year, depending on their length of service. Employees may accumulate and carry forward a maximum of 30 days. Employees also earn 10 days of sick leave per year with no limit on accumulation. Upon retirement or termination, unused annual leave will be paid to the employee at his or her current rate of pay. Employees are not paid for accumulated sick leave. Upon termination of employment, for reasons other than retirement, all accumulated sick leave is forfeited. Employees retiring have the option of converting unused sick leave to service time for the purpose of retirement benefit calculation, as provided by the Parochial Employees Retirement System.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

#### **G. Long-Term Obligations**

In the government-wide financial statements long-term obligations, such as compensated absences, net OPEB obligation and net pension liability are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental fund types recognize compensated absences only to the extent that they will be paid with current resources.

#### **H. Equity Classifications**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any



Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

*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's office 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 government's intent to be used for specific purposes, but are not restricted nor committed.

*Unassigned* - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$7,341,250. If applicable, the police jury would typically use restricted fund balances first, followed by committed resources and

assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

#### **I. Extraordinary and Special Items**

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

#### **J. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

#### **K. Pension Plans**

The Bienville Parish Police Jury is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. 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.

#### **L. Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

## **2. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2019, the police jury has cash and cash equivalents (book balances) totaling \$16,850,339, as follows:

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

Demand deposits	\$6,100,339
Time deposits	<u>10,750,000</u>
Total	<u>\$16,850,339</u>

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name. The police jury does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at December 31, 2019, are secured as follows:

Bank Balances	<u>\$17,067,870</u>
Federal deposit insurance	\$7,326,467
FHLB Standby Letter of Credit	10,000,000
Pledged securities (uncollateralized)	<u>497,550</u>
Total	<u>\$17,824,017</u>

### 3. RECEIVABLES

The receivables of \$5,072,602, at December 31, 2019, are as follows:

	General	Road Maintenance	Solid Waste	Debt Service	Non-Major	Total
Ad valorem taxes	\$1,402,892	\$1,972,709		\$833,090		\$4,208,691
Sales and use taxes			\$309,398			309,398
Other taxes	1,195				\$5,818	7,013
Federal grants	49,247					49,247
State grants	<u>286,598</u>	<u>211,655</u>				<u>498,253</u>
Total	<u>\$1,739,932</u>	<u>\$2,184,364</u>	<u>\$309,398</u>	<u>\$833,090</u>	<u>\$5,818</u>	<u>\$5,072,602</u>

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

#### 4. CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$660,250			\$660,250
Total capital assets not being depreciated	\$660,250	NONE	NONE	\$660,250
Capital assets being depreciated:				
Infrastructure:				
Roads	25,168,454	\$605,329		25,773,783
Bridges	2,537,698			2,537,698
Buildings and improvements	16,992,361			16,992,361
Office furniture and equipment	541,664			541,664
Heavy Equipment	1,973,669	111,799		2,085,468
Vehicles	1,592,980	59,456		1,652,436
Miscellaneous equipment	517,688			517,688
Total capital assets being depreciated	49,324,514	776,584	NONE	50,101,098
Less accumulated depreciation for:				
Infrastructure:				
Roads	(20,988,367)	(977,749)		(21,966,116)
Bridges	(1,516,214)	(39,480)		(1,555,694)
Buildings and improvements	(4,772,615)	(369,027)		(5,141,642)
Office furniture and equipment	(541,664)			(541,664)
Heavy Equipment	(1,473,978)	(117,460)		(1,591,438)
Vehicles	(1,070,908)	(107,639)		(1,178,547)
Miscellaneous equipment	(449,287)	(10,019)		(459,306)
Total depreciation	(30,813,033)	(1,621,374)	NONE	(32,434,407)
Total capital assets being depreciated (net)	18,511,481	(844,790)	NONE	17,666,691
Total capital assets (net)	\$19,171,731	(\$844,790)	NONE	\$18,326,941

Depreciation expense for the year was charged to the following governmental functions:

	Amount
General government	\$369,027
Public works	1,252,347
Total	<u>\$1,621,374</u>

#### 5. INTERFUND TRANSFERS

During 2019, the Solid Waste Fund made operating transfers of \$857,517, to fund road rehabilitation work in the Road Maintenance Fund. Transfers from the Solid Waste Fund to the Road Maintenance Fund, as discussed in Note 1-D, are allowed by the sales tax proposition.

## 6. LONG-TERM OBLIGATIONS

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

	Revenue Bonds	Compensated Absences	Total
Long-term obligations, December 31, 2018	\$8,365,000	\$102,618	\$8,467,618
Additions		66,885	66,885
Deletions	(605,000)	(68,450)	(673,450)
Adjustment*		4,465	4,465
Long-term obligations, December 31, 2019	<u>\$7,760,000</u>	<u>\$105,518</u>	<u>\$7,865,518</u>

\* Adjustment has been made to account for differences between beginning and ending rates of pay.

Revenue bonds payable at December 31, 2019, are comprised of the following issue:

\$7,350,000 -2016 general obligation refunding bonds for the refunding of the 2010 bonds. Principal is due in annual installments of \$50,000 to \$780,000 through March 1, 2030. Interest at 2% per annum. Debt retirement payments are to be made from ad valorem taxes.	\$7,185,000
\$12,000,000 -2010 bonds for the construction of a parish courthouse and a courthouse annex, including acquiring equipment and furnishings. Principal is due in annual installments of \$510,000 to \$575,000 through March 1, 2020. Interest at 2% to 4% per annum. Debt retirement payments are to be made from ad valorem taxes.	<u>575,000</u>
	<u>\$7,760,000</u>

The annual requirements to amortize all general obligation bonds outstanding at December 31, 2019 are as follows:

Year	Principal	Interest	Total
2020	\$625,000	\$154,843	\$779,843
2021	645,000	136,386	781,386
2022	660,000	123,323	783,323
2023	675,000	109,960	784,960
2024	690,000	96,296	786,296
2025-2029	3,685,000	265,415	3,950,415
2030	780,000	15,616	795,616
Total	<u>\$7,760,000</u>	<u>\$901,839</u>	<u>\$8,661,839</u>

## 7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

### Post-employment benefits

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

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

Life insurance coverage is not considered in this valuation.

**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	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	43
Total employees	<u>44</u>

### Total OPEB Liability

The Police Jury's total OPEB liability of \$531,421 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

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



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Inflation	2.5%
Salary increases	3.0%, including inflation
	4.10%, annually (Beginning of Year to Determine ADC)
Discount rate	2.74% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually

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

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

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

### Changes in the Total OPEB Liability

Balance at December 31, 2018	\$476,100
Changes for the year:	
Service cost	9,750
Interest	19,720
Differences between expected and actual	(1,655)
Changes in assumptions	41,212
Benefit payments and net transfers	(13,706)
Net Changes	55,321
Balance at December 31, 2019	<u>\$531,421</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:

	1.0% Decrease (1.74%)	Current Discount Rate (2.74%)	1.0% Increase (3.74%)
Total OPEB liability	\$565,044	\$531,421	\$500,788

*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 a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Discount Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$497,438	\$531,421	\$570,258

### **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 \$29,488. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual expenditures		(\$20,216)
Changes in assumptions	\$36,633	(16,274)
Total	\$36,633	(\$36,490)

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

<b>Year ended December 31:</b>	
2020	\$18
2021	18
2022	18
2023	18
2024	18
Thereafter	\$54

## **8. RETIREMENT SYSTEMS**

### **Parochial Employees' Retirement System of Louisiana (System)**

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.



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Substantially all employees of the Bienville Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. This 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.

***Summary of Significant Accounting Policies.***

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2018.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

***Plan Fiduciary Net Position***

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

***Plan Description.***

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S. Title 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.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and social Security criteria have up to 90 days from the date of hire to elect to participate.

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2018. Access to the report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's website, [www.lla.state.la.us](http://www.lla.state.la.us).

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual result may differ from estimated amounts.

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

At December 31, 2019, the Police Jury reported an liability of \$1,155,451 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jurys' proportion of the net pension liability was based on a projection of the Police Jurys' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers', actuarially determined. At December, 31, 2018, the Police Jurys' proportion was .260 percent, which was a decrease of .0167 from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Police Jury recognized pension expense of \$450,718. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of
Differences between expected and actual experience	\$553,118	
Changes in assumptions	288,901	
Net differences between projected and actual earnings on pension plan		\$70,393
Changes in employers proportion of beginning NPL	7,946	86
Differences between employer and proportionate share of contributions		658
Subsequent measurement contributions	187,573	
Total	\$1,037,538	\$71,137

\$187,573 reported as deferred outflows of resources related to pensions resulting from the Police Jurys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2019	\$267,593
2020	147,071
2021	119,826
2022	244,338
Total	\$778,828

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**Actuarial assumptions.** The total pension asset in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	4.75%
Investment rate of	6.50%, net of investment expense

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.

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

The 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).

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

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.22%
Equity	52%	3.45%
Alternative	11%	0.65%
Real assets	2%	0.11%
Totals	100%	5.43%

Bienville Parish Police Jury  
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Inflation	<u>2.00%</u>
Expected Arithmetic Nominal Return	<u>7.43%</u>

***Sensitivity of the Police Jurys' proportionate share of the net pension liability to changes in the discount rate.***  
The following presents the net pension asset of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability as of December 31, 2018, 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.

	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
Police Jurys' proportionate share of the net pension liability	\$2,453,869	\$1,155,451	\$70,087

### **District Attorney's Retirement System of Louisiana (System)**

#### *Plan Description*

The Bienville Parish Police Jury contributes to the District Attorneys' Retirement System (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956,. By Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit are provided as specified in the plan.

The Bienville Parish Police Jury prepares its employer schedules in accordance of the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

The Bienville Parish Police Jury employer schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred



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outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Police Jury's total payroll for all employees was \$1,833,909. Total covered payroll was \$6,408. Covered payroll refers to all compensation paid by the Police Jury to active employees covered by the Plan.

The District Attorneys' Retirement System issued a stand-alone audit report on their financial statements for the year ended June 30, 2019. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 1.25% for January through June and 4.0% for July through December, actuarially determined as an amount that, when combined with



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employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Police Jury to the System monthly. The Police Jury's contributions to the System for the year ending December 31, 2019 were \$168.

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

At December 31, 2019, the Employer reported a liability of \$3,502 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Police Jury's proportion was 0.0109%, which was a decrease of 0.0006% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Police Jury recognized pension expense of \$1,910 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$(1,644). Total pension expense for the Police Jury for the year ended December 31, 2019 was \$266.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$15	\$1,093
Changes in assumptions	1,595	115
Net difference between projected and actual earnings on pension plan	491	
Changes in employer's proportion of beginning NPL	112	49
Difference between employer and proportionate share of contributions		37
Employer contributions subsequent to the measurement date	128	
Total	\$2,341	\$1,294

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Notes to the Financial Statements (Continued)

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

Year ended December 31,	
2020	405
2021	116
2022	170
2023	391
2024	(163)
TOTAL	919

*Actuarial Assumptions*

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry age normal costs
Actuarial Assumptions:	
Investment Rate of Return	6.50%, per annum
Salary increases	5.50% (2.4% inflation, 3.1% merit)
Mortality rates	RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Table(set back 1 year for females) RP 2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females
Expected remaining service lives	6 years
Cost of Living Adjustments	Only those previously granted

The estimated long-term rate of return on pension plan investments was determined using a building-block method in which best-estimates 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. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2019 are summarized in the following table:

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Asset Class	Long-Term Target Asset Allocation	Expected Portfolio Real Rate of Return
Equities	48.42%	5.13%
Fixed income	40.10%	1.65%
Alternatives	10.99%	0.78%
Cash	.49%	0%
Totals	100%	
Inflation		2.49%
Expected arithmetic nominal return	7.56%	

*Discount Rate*

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

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

The following presents the The Bienville Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer's proportionate share of net pension liability	\$9,538	\$3,502	(\$1,638)

*Plan Fiduciary Net Position*

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at [www.ladars.org](http://www.ladars.org).

## **Registrar of Voters Employees' Retirement System of Louisiana (System)**

### *Plan Description*

The Bienville Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

The Registrars of voters Employees' Retirement System prepares its employer schedules in accordance of the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

The Registrars of voters Employees' Retirement System's employer schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

1. Age 55 after 20 years of creditable service.
2. Age 60 after 10 years of creditable service.
3. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 60 after 20 years of creditable service.
3. Age 62 after 10 years of creditable service.

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Notes to the Financial Statements (Continued)

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2019, the Bienville Parish Police Jurys' total payroll for all employees was \$1,833,909. Total covered payroll for the Bienville Registrar of Voters was \$60,806. Covered payroll refers to all compensation paid by the Bienville Parish Registrar of Voters to active employees covered by the Plan.

The Registrars of Voters Employees' Retirement System has issued a stand-alone audit report on their financial statements for the year ended June 30, 2019. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov)

#### *Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2019, the actual employer contribution rate was 17.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Bienville Parish Registrar of Voters to the System monthly. The Bienville Parish Registrar of Voters' contributions to the System for the year ending December 31, 2019 were \$10,337.

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

At December 31, 2019, the Employer reported a liability of \$82,788 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Bienville Parish



Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

Policy Jury's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the Registrar of Voters' proportion was 0.4427%, which was an increase of 0.027% from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Bienville Parish Registrar of Voters recognized pension expense of \$20,712.

At December 31, 2019, the Bienville Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$20,422
Changes in Assumptions	\$12,251	
Net Difference between projected and actual earnings on pension plan		4,726
Changes in employers portion of beginning NPL	4,040	4,911
Differences between employer and proportionate share of contributions		123
Subsequent measurement contributions	3,775	
Total	\$20,066	\$30,182

The \$3,775 reported as deferred outflows of resources related to pensions resulting from the Bienville Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2020	(\$562)
2021	(\$6,136)
2022	(\$2,566)
2023	(\$4,627)

### *Actuarial Assumptions*

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



Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50%
Salary increases	6.00% (2.4% inflation, 3.6 % merit)
Inflation rate	2.40%
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The long-term expected rate of return on the 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. Best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2019 were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic Equities	40%	7.50%	3.0%
International Equities	20	8.50	1.7
Domestic Fixed Income	12.5	2.50	0.31
International Fixed Income	10	3.50	0.35
Alternative Investments	10	6.33	0.63
Real Estate	7.5	4.50	0.34
Totals	100%		6.33%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.83%

*Discount Rate*

Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the 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 Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

*Sensitivity of the Bienville Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Bienville Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Registrar of Voters' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer's proportionate share of net pension liability	\$139,660	\$82,788	\$33,975

## 9. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering; automobile liability and medical payments; workers compensation; general liability; and surety bond coverage on the secretary/ treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

## 10. LITIGATION

At December 31, 2019, the police jury is not involved in any litigation, the resolution of which would materially affect the financial position of the police jury.

***Required Supplemental Information (Part II)***

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Required Supplementary Information  
Budgetary Comparison Schedules for Major Funds  
For the Year Ended December 31, 2019**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2019, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and final amended budgets.

## Schedule 1

Bienville Parish Police Jury  
Arcadia, Louisiana  
Budgetary Comparison Schedule - General Fund  
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
				Positive (Negative)
<b>Revenues</b>				
Taxes:				
Ad valorem	\$1,550,000	\$1,441,064	\$1,409,485	(\$31,579)
Other taxes, penalties, & interest	7,000	4,456	4,540	84
Licenses and permits	82,600	73,971	73,971	
Intergovernmental revenues:				
Federal funds - federal grants	215,000	229,087	235,144	6,057
State funds:				
Severance taxes	1,000,000	942,263	1,109,909	167,646
State revenue sharing (net)	30,000	31,730	23,795	(7,935)
Other	150,000	106,677	111,393	4,716
Fees, charges, and commissions for services	4,500	4,381	4,381	
Use of money and property	61,000	175,625	174,766	(859)
Other revenues		16,140	8,358	(7,782)
Total revenues	<u>3,100,100</u>	<u>3,025,394</u>	<u>3,155,742</u>	<u>130,348</u>
<b>Expenditures</b>				
Current:				
General government:				
Legislative	405,000	390,330	391,224	(894)
Judicial	246,500	234,532	221,676	12,856
Elections	99,050	81,301	80,955	346
Finance and administrative	418,000	364,474	415,470	(50,996)
Other general government	783,010	896,892	834,304	62,588
Public safety	755,850	821,836	812,433	9,403
Public works	40,000	51,889	56,389	(4,500)
Health and welfare	188,000	220,231	221,741	(1,510)
Conservation of natural resources	21,140	18,211	35,278	(17,067)
Economic development and assistance	60,800	40,035	21,571	18,464
Total expenditures	<u>3,017,350</u>	<u>3,119,731</u>	<u>3,091,041</u>	<u>28,690</u>
<b>Excess of Revenues over Expenditures</b>	<u>82,750</u>	<u>(94,337)</u>	<u>64,701</u>	<u>159,038</u>
<b>Fund Balance - Beginning</b>	<u>4,000,000</u>	<u>4,000,000</u>	<u>7,276,549</u>	<u>3,276,549</u>
<b>Fund Balance - Ending</b>	<u>\$4,082,750</u>	<u>\$3,905,663</u>	<u>\$7,341,250</u>	<u>\$3,435,587</u>

(Continued)

## Schedule 1

Bienville Parish Police Jury  
Arcadia, Louisiana  
Budgetary Comparison Schedule - Road Maintenance Fund  
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes - Ad valorem	\$1,950,000	\$2,026,384	\$1,981,980	(\$44,404)
Intergovernmental revenues - state funds:				
Severance taxes	500,000	367,110	531,242	164,132
State revenue sharing (net)	30,000	43,183	32,387	(10,796)
Parish transportation funds	320,000	271,874	271,493	(381)
Use of money and property	100,000	246,724	237,281	(9,443)
Total revenues	<u>2,900,000</u>	<u>2,955,275</u>	<u>3,054,383</u>	<u>99,108</u>
<b>Expenditures</b>				
Current - Public Works:				
Personal services	2,187,000	2,132,773	2,287,191	(154,418)
Operating services	390,200	328,385	240,396	87,989
Materials and supplies	744,000	683,699	699,569	(15,870)
Travel and other charges	300			
Capital outlay	<u>775,000</u>	<u>776,584</u>	<u>776,584</u>	
Total expenditures	<u>4,096,500</u>	<u>3,921,441</u>	<u>4,003,740</u>	<u>(82,299)</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(1,196,500)</u>	<u>(966,166)</u>	<u>(949,357)</u>	<u>(16,809)</u>
<b>Other Financing Source</b>				
Operating transfers in	850,000	857,517	857,517	
Proceeds from disposal of assets	<u>10,000</u>			
Total other financing source	<u>860,000</u>	<u>857,517</u>	<u>857,517</u>	
<b>Excess (Deficiency) of Revenues and     Other Source over Expenditures</b>	<u>(336,500)</u>	<u>(108,649)</u>	<u>(91,840)</u>	<u>16,809</u>
<b>Fund Balance - Beginning</b>	<u>3,750,000</u>	<u>3,750,000</u>	<u>8,011,905</u>	<u>4,261,905</u>
<b>Fund Balance - Ending</b>	<u>\$3,413,500</u>	<u>\$3,641,351</u>	<u>\$7,920,065</u>	<u>\$4,278,714</u>

(Continued)



## Schedule 1

Bienville Parish Police Jury  
Arcadia, Louisiana  
Budgetary Comparison Schedule  
Solid Waste Fund  
For the Year Ended December 31, 2019

	Solid Waste Fund		
	Budgeted Amounts		Variance With Final Budget Positive (Negative)
	Original	Final	
<b>Revenues</b>			
Taxes - Sales and use	\$2,200,000	\$2,245,153	\$2,280,004
Use of money and property	25,000	108,562	108,562
Total revenues	<u>2,225,000</u>	<u>2,353,715</u>	<u>2,388,566</u>
<b>Expenditures</b>			
Current			
Public Works:			
Sales tax collection fees	155,000	33,677	34,200
Solid waste collection and disposal	1,206,000	1,283,768	1,289,999
Materials and supplies	14,000	10,498	10,526
Total expenditures	<u>1,375,000</u>	<u>1,327,943</u>	<u>1,334,725</u>
<b>Excess of Revenues over Expenditures</b>	<u>850,000</u>	<u>1,025,772</u>	<u>1,053,841</u>
<b>Other Financing Use</b>			
Operating transfers out	<u>(850,000)</u>	<u>(857,517)</u>	<u>(857,517)</u>
<b>Excess of Revenues over Expenditures and Other Use</b>	NONE	168,255	196,324
<b>Fund Balance - Beginning</b>	<u>3,000,000</u>	<u>3,000,000</u>	<u>4,056,585</u>
<b>Fund Balance - Ending</b>	<u>\$3,000,000</u>	<u>\$3,168,255</u>	<u>\$4,252,909</u>
			<u>\$1,084,654</u>

(Continued)

**Schedule 2**

Bienville Parish Police Jury  
Schedule of Changes in Net OPEB Liability and Related Ratios  
FYE December 31, 2019

Schedule of Funding Progress

<b>Total OPEB Liability</b>	<u>2018</u>	<u>2019</u>
Service cost	\$11,452	\$9,750
Interest	17,530	19,720
Changes of benefits terms	NONE	NONE
Differences between expected and actual experience	(23,430)	(1,655)
Changes of assumptions	(20,342)	41,212
Benefit payments	<u>(12,991)</u>	<u>(13,706)</u>
Net change in total OPEB liability	(27,781)	55,321
Total OPEB liability - beginning	<u>503,881</u>	<u>476,100</u>
Total OPEB liability - ending	<u><u>\$476,100</u></u>	<u><u>\$531,421</u></u>
Covered employee payroll	\$1,611,345	\$1,659,685
Net OPEB liability as a percentage of covered-employee payroll	29.55%	32.02%
<i>Benefit Changes</i>	None	None
<i>Changes in Assumptions</i>	None	None
<i>Discount Rate</i>	4.10%	2.74%

Note:

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

**Bienville Parish Police Jury**  
**Parochial Employment Retirement System**  
**Schedule of Employer's Share of Net Pension Liability**  
**December 31, 2019**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.237981%	\$65,066	\$1,389,741	4.68%	87.34%
2015	0.242963%	\$639,549	\$1,403,867	45.56%	99.23%
2016	0.236718%	\$487,524	\$1,496,867	32.57%	82.10%
2017	0.243683%	(\$180,873)	\$1,560,565	(11.59%)	102.00%
2018	0.260333%	\$1,155,451	\$1,631,071	70.84%	88.86%

\* Amounts presented were determined as of the measurement date (previous fiscal year end).

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

**Bienville Parish Police Jury  
District Attorneys Retirement System  
Schedule of Employer's Share of Net Pension Liability  
December 31, 2019**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.010129%	\$202	\$6,408	3.15%	99.45%
2015	0.010935%	\$589	\$6,408	9.19%	98.56%
2016	0.010574%	\$2,024	\$6,408	31.59%	95.09%
2017	0.010552%	\$2,846	\$6,408	44.41%	93.57%
2018	0.010314%	\$3,319	\$6,408	51.79%	92.92%
2019	0.010886%	\$3,502	\$6,408	54.65%	93.13%

\* Amounts presented were determined as of the measurement date (6/30/19).

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

**Schedule 3**

**Bienville Parish Police Jury  
Registrar of Voters Retirement System  
Schedule of Employer's Share of Net Pension Liability  
December 31, 2019**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.426114%	\$98,516	\$56,397	174.68%	77.68%
2015	0.425318%	\$104,162	\$58,825	177.07%	76.86%
2016	0.436801%	\$123,943	\$60,001	206.57%	80.51%
2017	0.462001%	\$101,414	\$63,184	160.51%	80.57%
2018	0.470270%	\$111,004	\$65,246	170.13%	80.57%
2019	0.442712%	\$82,788	\$60,806	136.15%	84.83%

\* Amounts presented were determined as of the measurement date.

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

## Schedule 4

**Bienville Parish Police Jury  
Parochial Employee Retirement System  
Schedule of Employer Contributions  
December 31, 2019**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$201,512	\$201,512	\$0	\$1,389,741	14.50%
2015	\$182,503	\$182,503	\$0	\$1,403,867	13.00%
2016	\$187,096	\$187,096	\$0	\$1,496,765	12.50%
2017	\$179,465	\$179,465	\$0	\$1,560,565	11.50%
2018	\$187,573	\$187,573	\$0	\$1,631,071	11.50%

\* Amounts presented were determined as of the measurement date.

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



**Bienville Parish Police Jury  
District Attorneys Retirement System  
Schedule of Employer Contributions  
December 31, 2019**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$545	\$545	\$0	\$6,408	8.50%
2015	\$449	\$449	\$0	\$6,408	7.01%
2016	\$225	\$225	\$0	\$6,408	3.51%
2017	\$0	\$0	\$0	\$6,408	0.00%
2018	\$0	\$0	\$0	\$6,408	0.00%
2019	\$40	\$40	\$0	\$6,408	0.62%

\* Amounts presented were determined as of the measurement date (6/30/19).

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

**Bienville Parish Police Jury  
Registrar of Voters Retirement System  
Schedule of Employer Contributions  
December 31, 2019**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$13,817	\$13,817	\$0	\$56,397	24.50%
2015	\$14,265	\$14,265	\$0	\$58,825	24.25%
2016	\$13,500	\$13,500	\$0	\$60,001	22.50%
2017	\$12,635	\$12,635	\$0	\$63,184	20.00%
2018	\$11,092	\$11,092	\$0	\$65,246	17.00%
2019	\$10,337	\$10,337	\$0	\$60,806	17.00%

\* Amounts presented were determined as of the measurement date.

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

### *Other Supplemental Schedules*

Bienville Parish Police Jury  
Arcadia, Louisiana  
Supplemental Information Schedules  
as of and for the Year Ended December 31, 2019

**Non-Major Funds**

**Special Revenue:**

**District Court Expense Fund**

The District Court Expense Fund accounts for the payments to off-duty law enforcement officers and others as witnesses in criminal cases. Financing is provided by fines paid by defendants who are found guilty in district court and operating transfers from the General Fund.

**Recycling Program Fund**

The Recycling Program Fund accounts for the education of parish residents on the energy savings potential and positive environmental benefits of recycling and energy conservation in waste management. Funding is provided by a federal grant from the United States Department of Energy which is passed through the Louisiana Department of Environmental Quality.

**Industrial District No. 2 Fund**

The Industrial District No. 2 Fund accounts for the excess funds of the Industrial District No. 2 Debt Service Fund which was closed during 1990 by the transfer of its remaining funds to this special revenue fund. These funds will be used within the boundaries of the Industrial District No. 2 Fund.

**Tourism Fund**

The Tourism Fund accounts for a dedicated tax of two percent, as authorized by Louisiana Revised Statute 33:4574, levied on all hotel/motel occupancy charges in the parish and is dedicated to the development and promotion of tourism.

**Section 8 Housing Fund**

The Section 8 Housing Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by grants from the U.S. Department of Housing and Urban Development.

**Construction Fund**

The construction fund account for financial resources received and used for the construction and equipment of a new courthouse and new courthouse annex.

**CDBG Fund**

The CDBG Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities such as wells and distribution lines.

## Schedule 5

Bienville Parish Police Jury  
Arcadia, Louisiana  
Non-Major Funds

## Combining Balance Sheet, December 31, 2019

	District Court Expense	Recycling Program	Industrial District No. 2	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
<b>Assets</b>								
Cash and equivalents	\$347,055	\$11,099	\$12,184	\$13,469	\$4,000	\$2,423	\$70,483	\$460,713
Receivables				5,818				5,818
Total Assets	<u>\$347,055</u>	<u>\$11,099</u>	<u>\$12,184</u>	<u>\$19,287</u>	<u>\$4,000</u>	<u>\$2,423</u>	<u>\$70,483</u>	<u>\$466,531</u>
<b>Liabilities</b>								
Accounts payable	\$50							\$50
Total Liabilities	<u>50</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>50</u>
<b>Fund Equity</b>								
Fund Equity - fund balances:								
Non spendable					\$4,000			4,000
Restricted:								
Other general government	347,005							347,005
Public works		\$11,099						11,099
Health & welfare							\$70,483	70,483
Economic development			\$12,184	\$19,287				31,471
Assigned						\$2,423		2,423
Total fund equity- fund balances	<u>347,005</u>	<u>11,099</u>	<u>12,184</u>	<u>19,287</u>	<u>4,000</u>	<u>2,423</u>	<u>70,483</u>	<u>466,481</u>
Total Liabilities And Fund Equity	<u>\$347,055</u>	<u>\$11,099</u>	<u>\$12,184</u>	<u>\$19,287</u>	<u>\$4,000</u>	<u>\$2,423</u>	<u>\$70,483</u>	<u>\$466,531</u>

Bienville Parish Police Jury  
Arcadia, Louisiana  
Non-Major Funds

Combining Schedule of Revenues, Expenditures,  
And Changes in Fund Balances  
For the Year Ended December 31, 2019

	District Court Expense	Recycling Program	Industrial District No. 2	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
<b>Revenues</b>								
Taxes - hotel/motel				\$19,989				\$19,989
Federal funds							\$314,640	314,640
Fines and forfeitures	\$38,820							38,820
Use of money and property	2,490	\$84	\$93		\$34	\$18	473	3,192
Total revenues	<u>41,310</u>	<u>84</u>	<u>93</u>	<u>19,989</u>	<u>34</u>	<u>18</u>	<u>315,113</u>	<u>376,641</u>
<b>Expenditures</b>								
Current:								
General government - judicial	4,550							4,550
Health and welfare							303,232	303,232
Economic development				23,500				23,500
Total expenditures	<u>4,550</u>	<u>NONE</u>	<u>NONE</u>	<u>23,500</u>	<u>NONE</u>	<u>NONE</u>	<u>303,232</u>	<u>331,282</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	36,760	84	93	(3,511)	34	18	11,881	45,359
<b>Fund Balance - Beginning</b>	<u>310,245</u>	<u>11,015</u>	<u>12,091</u>	<u>22,798</u>	<u>\$3,966</u>	<u>2,405</u>	<u>58,602</u>	<u>421,122</u>
<b>Fund Balance - Ending</b>	<u>\$347,005</u>	<u>\$11,099</u>	<u>\$12,184</u>	<u>\$19,287</u>	<u>\$4,000</u>	<u>\$2,423</u>	<u>\$70,483</u>	<u>\$466,481</u>



Bienville Parish Police Jury  
Arcadia , Louisiana  
Supplemental Information Schedules  
for the Year Ended December 31, 2019

**Compensation Paid Police Jurors**

The schedule of compensation paid to police jurors and commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,600 per month. The president receives an additional \$400 per month for fulfilling the responsibilities of his office.

**Schedule 7**

Bienville Parish Police Jury  
Arcadia, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2019

Jerry Roberson	\$19,200
Darryl Ryder	19,200
Jerry Bates	19,200
Michael Nelson	19,200
Victor Fowler	19,200
Raymond Malone (President)	24,000
William Sims	<u>19,200</u>
Total	<u>\$139,200</u>

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	741-07-0116	\$200,528
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct program - Lower-Income Housing Assistance - Choice Voucher Program	14.871	LA241	314,640
Total Department of Housing and Urban Development			314,640
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.042	EMT-2018-EP- 00003-S01	12,471
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.067	EMW-2017-SS- 00058-S01	8,154
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.067	EMT-2019-EP- 00006-S01	13,991
Total Department of Homeland Security			34,616
Total Expenditures of Federal Awards			\$549,784

## Footnote:

This schedule was prepared on the modified accrual basis of accounting.

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2019

RAYMOND MALONE, POLICE JURY PRESIDENT

PURPOSE	AMOUNT
Salary	\$24,000
Benefits - Insurance	19,616
Lodging	1,581
Mileage reimbursement	850
Airline tickets	516
Per Diem	528
Association dues	7,200
Membership dues	450

### *Other Reports*

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance With *Government Auditing Standards***

Bienville Parish Police Jury  
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major funds and the aggregate remaining fund information of the Bienville Parish Police Jury as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Bienville Parish Police Jury's basic financial statements, and have issued my report thereon dated February 17, 2020.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I 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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the police jury's internal control. Accordingly, I do not express an opinion on the effectiveness of the police jury's internal control.

*A deficiency in internal control* exist 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 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.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bienville Parish Police Jury's financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 2019

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Police Jury'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 Bienville Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
February 17, 2020

BIENVILLE PARISH POLICE JURY  
Arcadia, Louisiana

Schedule of Findings and Responses  
For the Year Ended December 31, 2019

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the annual financial statements of the Bienville Parish Police Jury.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Police Jury were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

Bienville Parish Police Jury  
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2019

The audit report for the year ended December 31, 2018, contained no audit findings.

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

Bienville Parish Police Jury  
100 Courthouse Drive, Suite 2100  
Arcadia, LA 71001

To the Bienville Parish Police Jury's Office

I have performed the procedures enumerated below, which were agreed to by the management of the Bienville Parish Police Jury's Office and the Louisiana Legislative Auditor, State of Louisiana, 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. Management of Bienville Parish Police Jury's Office 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, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

**AGREED-UPON PROCEDURES**

**WRITTEN POLICIES AND PROCEDURES**

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
  - A. Budgeting, including preparing, adopting, monitoring, and amending the budget.
  - 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.
  - C. Disbursements, including processing, reviewing, and approving

- D. Receipts, including receiving, recording, and preparing deposits
- E. Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- 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
- 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, and (5) monitoring card usage.
- H. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- 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. Note: Ethics requirements are not applicable to nonprofits.
- J. Debt Service, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- 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 personnel, processes, and tools needed to recover operations after a critical event.

The Bienville Parish Police Jury had policies and procedures in the prior year AUP, therefore this section was excluded from testing for the current period. The Disaster Recovery/Business Continuity policy and procedures was added as required.

#### **BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)**

- 2. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

#### **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);
- 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);
- 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.

The agency provided me with a certified list of all bank accounts. May, 2019 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that the all 5 bank reconciliations were performed by the assistant secretary/treasurer and were reviewed by the secretary/treasurer. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 2 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

## **COLLECTIONS**

- 4. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 5. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 6. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 7. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)**

- 8. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 9. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
- 10. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS**

11. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
12. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
13. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **TRAVEL AND EXPENSE REIMBURSEMENT**

14. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **CONTRACTS**

15. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **PAYROLL AND PERSONNEL**

16. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
17. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
18. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
19. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **ETHICS (EXCLUDING NONPROFITS)**

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and:
  - A) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

- B) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

Agency provided support for ethics training for the employees selected to be tested. Agency had written documentation to show that the employees have read the agency policy concerning the ethics policy.

## **DEBT SERVICE**

21. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
22. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

## **OTHER**

23. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.
24. The Bienville Parish Police Jury had no exceptions in the prior year AUP testing, therefore this section was excluded from testing for the current period.

I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my 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.



Mary Jo Finley, CPA  
February 17, 2020

BILL SIMS  
President- District 1  
JERRY BATES  
Vice President - District 4  
JERRY ROBERSON  
District 2  
DARRYL RYDER  
District 3  
VICTOR FOWLER  
District 5  
MICHAEL NELSON  
District 6  
RAYMOND MALONE  
District 7



## POLICE JURY OF BIENVILLE PARISH

RODNEY L. WARREN  
Secretary/Treasurer

KEN SINGLETON  
Road Superintendent

100 Courthouse Drive  
Suite 2100  
Arcadia, LA 71001

Telephone : 318-263-2019  
Fax: 318-263-7404

February 17, 2020

Mary Jo Finley, CPA  
116 Professional Drive  
West Monroe, LA 71291

RE: AUP Exceptions Response

Following is the Bienville Parish Police Jury's response to the report of exceptions found during your testing performed in accordance with the Louisiana Legislative Auditors Statewide Agreed-Upon Procedures:

3-C Bank Reconciliations

Every effort is made to research and resolve items that are outstanding over 6 months and we are in the process of resolving the issue.

Humbly submitted,

Rodney L. Warren  
Secretary/Treasurer  
Bienville Parish Police Jury