

**Bienville Parish Police Jury
Arcadia, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2021
With Supplemental Information Schedules**

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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, 2021**

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, 2021. 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

	2021	2020
Current and other assets:		
Cash and equivalents	\$1,734,738	\$17,278,265
Receivables	5,161,823	5,046,657
Net pension asset	409,354	
Capital assets (net)	16,890,192	17,665,643
Total assets	<u>24,196,107</u>	<u>39,990,565</u>
Deferred outflow of resources	519,967	442,458
Payables	439,723	589,437
Wages and related payable	11,837	69,069
Interest payable	43,310	47,614
Bonds payable	6,490,000	7,135,000
Premium on bonds	170,471	184,796
Deferred Revenues	1,355,955	70,000
Compensated absences	81,079	96,218
Net pension liability		88,327
Net OPEB obligation	2,672,306	2,472,387
Total liabilities	<u>11,264,681</u>	<u>10,752,848</u>
Deferred inflow of resources	1,069,472	679,194
Net position:		
Invested in capital assets, net of debt	10,400,192	10,530,643
Unrestricted	<u>17,621,729</u>	<u>18,470,338</u>
Total net position	<u><u>\$28,021,921</u></u>	<u><u>\$29,000,981</u></u>

Table 2
Changes in Net Position
Governmental Activities

	2021	2020
Revenues		
Program revenues:		
Charges for services	\$39,989	\$51,038
Federal grants	788,327	704,449
State grants and entitlements	488,339	482,670
General revenues:		
Property taxes	4,276,096	4,377,268
Sales taxes	2,742,526	2,449,579

Table 2
Changes in Net Position
Governmental Activities

	2021	2020
Unrestricted grants and contributions	\$882,602	\$1,655,919
Unrestricted investment earnings	233,532	224,465
Other general revenues	366,826	140,239
Total revenues	<u>9,818,237</u>	<u>10,085,627</u>
Program expenses		
General government	2,498,972	2,858,450
Public safety	838,436	890,039
Public works	6,595,176	7,376,638
Health and welfare	666,772	652,127
Conservation of natural resources	37,239	33,382
Economic development and assistance	42,355	36,284
Debt service	118,357	86,199
Total expenses	<u>10,797,307</u>	<u>11,933,119</u>
Increase in net position	(979,070)	(1,847,492)
Net position at beginning of year	<u>29,000,991</u>	<u>30,848,473</u>
Net position at end of year	<u><u>\$28,021,921</u></u>	<u><u>\$29,000,981</u></u>

Government-Wide Financial Analysis At the close of the fiscal year, assets of the police jury exceeded liabilities by \$28,021,921. Of these net position, \$10,400,192 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	
	2021	2020	2021	2020
General government	\$2,498,972	\$2,858,450	\$2,458,983	\$2,807,412
Public safety	838,436	890,039	594,715	676,194
Public works	6,595,176	7,376,638	6,214,937	7,001,434
Health and welfare	666,772	652,127	14,066	54,057
All others	197,951	155,865	197,951	155,865
Totals	<u><u>\$10,797,307</u></u>	<u><u>\$11,933,119</u></u>	<u><u>\$9,480,652</u></u>	<u><u>\$10,694,962</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, 2021, combined governmental fund balances of \$20,729,046 showed a decrease of \$867,370 over December 31, 2020. The General Fund's balance of \$7,008,733, is \$410,287 less than the 2020 balance of \$7,419,020. The Road Maintenance Fund experienced a \$778,849 overall decrease. The Solid Waste Fund had an increase of \$252,605 for the year.

Budgetary Highlights

GENERAL FUND - The differences in revenues were due to increases in licenses and permits, federal grants, fire insurance rebate, other state grants, use of money and property and other revenues and decreases in ad valorem taxes, other taxes and penalties, severance taxes, and state revenue sharing. Expenditures required an increase in legislative, judicial, other general government, public safety, public works, and health and welfare and decreases in 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, miscellaneous revenues, operating transfers in, and proceeds from disposal of assets and decreases in severance taxes, state revenue sharing, parish transportation, and use of money and property. Expenditures required an increase in personal services, materials and supplies and capital outlay and a decrease in operating services and travel and other charges.

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

Capital Asset and Debt Administration

Capital Assets. The police jury's investment in capital assets for its governmental activities as of December 31, 2021, amounts to \$16,890,192 (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 \$746,436 and there were decreases of \$511,519 for the year. Net pension asset is \$409,354.

Long-Term Debt. At the end of the year, the police jury had total long-term debt of \$9,260,983. Of that amount, \$81,080 represents accrued and unused employee annual leave and is a \$15,139 decrease over the previous year. There are revenue bonds payable in the amount of \$6,490,000. During the year, \$645,000 was paid in accordance with the debt agreement. \$2,672,306 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.

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 \$6,490,000 at December 31, 2021. 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) 263-2021.

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Auditor's Report

Bienville Parish Police Jury
Arcadia, Louisiana

Adverse and Unmodified Opinions

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 and for the year ended December 31, 2021, 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.

Adverse Opinion on Aggregate Discretely Presented Component Units

In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Bienville Parish Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United State of America.

Unmodified Opinion on Governmental Activities, Each Major Fund and the Aggregate Remaining Fund Information

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, 2021, and the respective changes in financial position and thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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 and the *Louisiana Governmental Audit Guide*. I am required to be independent of the Police Jury, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregately Discretely Presented Component Units

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, I:

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

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report

December 31, 2021

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, and the Schedules of Employer Contributions on pages 4 through 8 and 52 through 61, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 managements'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.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Police Jury's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, compensation paid to jurors, combining schedules, justice system funding schedule for receiving entities, and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the combining and individual nonmajor fund financial statements, schedule of compensation paid to jurors, schedule of compensation, benefits and other payments to agency head, justice system funding schedule for receiving entities, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued a report dated February 17, 2022, on my consideration of the Bienville Parish Police Jury's internal control over financial reporting and on

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report
December 31, 2021

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 the Bienville Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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, 2022, on the results of my state wide 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 state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana
February 17, 2022

Basic Financial Statements

Statement A

Bienville Parish Police Jury
Arcadia, Louisiana
Governmental Activities
Statement of Net Position
December 31, 2021

Assets

Cash and cash equivalents	\$17,374,738
Receivables	5,161,823
Net pension asset	409,354
Capital assets (net)	<u>16,890,192</u>
Total Assets	<u>39,836,107</u>

Deferred Outflow of Resources

Pension and OPEB related	519,967
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Liabilities

Accounts payable	439,723
Wages and related payable	11,837
Interest payable	43,310
Long term debt:	
Premium on bonds	170,471
Deferred revenues - Water system	1,355,955
Compensated absences payable	81,079
Bonds payable:	
Due within one year	660,000
Due in more than one year	5,830,000
Net OPEB obligation	<u>2,672,306</u>
Total Liabilities	<u>11,264,681</u>

Deferred Inflows of Resources

Pension and OPEB related	1,069,472
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Net Position

Invested in capital assets, net of related debt	10,400,192
Unrestricted	<u>17,621,729</u>
Total Net Position	<u>\$28,021,921</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, 2021

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	\$2,498,972	\$39,989			(\$2,458,983)
Public safety	838,436		\$164,698	\$79,023	(594,715)
Public works	6,595,176		137,374	242,865	(6,214,937)
Health and welfare	666,772		652,706		(14,066)
Conservation of natural resources	37,239				(37,239)
Economic development and assistance	42,355				(42,355)
Debt service	118,357				(118,357)
Total governmental activities	<u>\$10,797,307</u>	<u>\$39,989</u>	<u>\$954,778</u>	<u>\$321,888</u>	<u>(9,480,652)</u>
General revenues:					
Taxes:					
Property taxes levied for general purposes					1,430,919
Property taxes levied for public works					2,011,287
Property taxes levied for debt service					833,890
Sales & use taxes levied for public works					2,742,526
Other taxes, penalties, and interest					34,996
Grants and contributions not restricted to specific programs					882,602
Licenses and permits					89,823
Unrestricted investment earnings					233,532
Other revenue					<u>242,007</u>
Total general revenues					<u>8,501,582</u>
Change in net position					(979,070)
Net position at beginning of year					<u>29,000,991</u>
Net position at end of year					<u>\$28,021,921</u>

See accompanying notes to basic financial statements.

Statement C

Bienville Parish Police Jury
Arcadia, Louisiana
Governmental Funds
Balance Sheet
December 31, 2021

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and equivalents	\$6,820,192	\$4,855,751	\$4,344,021	\$814,718	\$540,056	\$17,374,738
Receivables	1,746,256	2,170,153	434,248	802,754	8,412	5,161,823
Total Assets	\$8,566,448	\$7,025,904	\$4,778,269	\$1,617,472	\$548,468	\$22,536,561
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$199,069	\$96,227	\$118,351	\$25,676	\$400	\$439,723
Salaries and related payable	2,691	9,146				11,837
Deferred revenues	1,355,955					1,355,955
Total Liabilities	1,557,715	105,373	118,351	25,676	400	1,807,515
Fund balances:						
Non spendable					4,000	4,000
Restricted:						
Other general government					417,148	417,148
Public works		6,920,531	4,659,918		11,135	11,591,584
Health & welfare					70,789	70,789
Economic development					42,566	42,566
Assigned				1,591,796	2,430	1,594,226
Unassigned	7,008,733					7,008,733
Total fund balances	7,008,733	6,920,531	4,659,918	1,591,796	548,068	20,729,046
Total Liabilities and Fund Balances	\$8,566,448	\$7,025,904	\$4,778,269	\$1,617,472	\$548,468	\$22,536,561

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, 2021

Total fund balance - governmental funds (Statement C)		\$20,729,046
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred outflows of resources		519,967
Net pension asset		409,354
Capital assets used in governmental activities are not financial resources		16,890,192
Long term liabilities:		
Interest payable	(\$43,310)	
Bonds payable	(6,490,000)	
Premium on bonds	(170,471)	
Compensated absences payable	(81,079)	
Net OPEB obligation	(2,672,306)	
Deferred inflows of resources	<u>(1,069,472)</u>	<u>(10,526,638)</u>
Net position of governmental activities (Statement A)		<u><u>\$28,021,921</u></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, 2021

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$1,430,919	\$2,011,287		\$833,890		\$4,276,096
Sales and use			\$2,742,526			2,742,526
Other taxes, penalties, and interest	3,747				\$31,249	34,996
Licenses and permits	89,823					89,823
Intergovernmental revenues:						
Federal funds	480,948				307,379	788,327
State funds:						
Severance taxes	671,889	210,713				882,602
State revenue sharing	22,851	31,395				54,246
Parish transportation		242,865				242,865
Fire insurance rebate	53,854					53,854
Other state grants	137,374					137,374
Fees, charges, and commissions for services	3,746					3,746
Fines and forfeitures					30,865	30,865
Use of money and property	144,364	73,381	15,380	250	157	233,532
Miscellaneous revenues	2,870	2,508				5,378
Total revenues	<u>3,042,385</u>	<u>2,572,149</u>	<u>2,757,906</u>	<u>834,140</u>	<u>369,650</u>	<u>9,576,230</u>
EXPENDITURES						
Current:						
General government:						
Legislative	416,100					416,100
Judicial	245,913				1,300	247,213
Elections	65,876					65,876
Finance and administrative	462,513					462,513
Other general government	864,742					864,742

Public safety	838,436					838,436
Public works	138,393	3,701,335	1,491,729	25,676		5,357,133
Health and welfare	363,105				303,667	666,772
Conservation of natural resources	37,239					37,239
Economic development and assistance	20,355				22,000	42,355
Debt service				781,986		781,986
Capital outlay		746,436				746,436
Total expenditures	<u>3,452,672</u>	<u>4,447,771</u>	<u>1,491,729</u>	<u>807,662</u>	<u>326,967</u>	<u>10,526,801</u>
Excess (deficiency) of revenues over expenditures	<u>(410,287)</u>	<u>(1,875,622)</u>	<u>1,266,177</u>	<u>26,478</u>	<u>42,683</u>	<u>(950,571)</u>
OTHER FINANCING SOURCES (Use)						
Proceeds from disposal of assets		83,201				83,201
Operating transfers in		1,013,572				1,013,572
Operating transfers out			(1,013,572)			(1,013,572)
Total other financing sources (use)	<u>NONE</u>	<u>1,096,773</u>	<u>(1,013,572)</u>	<u>NONE</u>	<u>NONE</u>	<u>83,201</u>
NET CHANGE IN FUND BALANCES	<u>(410,287)</u>	<u>(778,849)</u>	<u>252,605</u>	<u>26,478</u>	<u>42,683</u>	<u>(867,370)</u>
FUND BALANCES - BEGINNING	<u>7,419,020</u>	<u>7,699,380</u>	<u>4,407,313</u>	<u>1,565,318</u>	<u>505,385</u>	<u>21,596,416</u>
FUND BALANCES - ENDING	<u><u>\$7,008,733</u></u>	<u><u>\$6,920,531</u></u>	<u><u>\$4,659,918</u></u>	<u><u>\$1,591,796</u></u>	<u><u>\$548,068</u></u>	<u><u>\$20,729,046</u></u>

See accompanying notes to basic financial statements.

thykmcxBienville 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, 2021

Net change in fund balances - total governmental funds (Statement D)	(\$867,370)
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.	(775,450)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	645,000
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.	4,304
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.	(204,149)
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.	14,325
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).	15,139
Non-employer contributions to cost-sharing pension plan	158,805
Pension expense	<u>30,326</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$979,070)</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, 2021**

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 36 employees (4 in the central office, 3 in maintenance, and 29 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.

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 15th. Ad valorem taxes become delinquent if not paid by December 31st. 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	4.29	Indefinite
Public works	5.92	6.03	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 2021 assessed valuation (amounts expressed in thousands):

	2021 Assessed Valuation	Per cent of Total Assessed Valuation
Gulf South Pipeline LP	\$51,271	14.43%
ETC Tiger Pipeline, LLC	40,129	11.30%
Aethon III BR, LLC	31,153	8.77%
Regency Intrstate	25,516	7.18%
Bear Creek Storage Company	17,986	5.06%
Tanos Exploration II	8,331	2.35%
ETC Texas Pipeline	7,819	2.20%
Tanos Exploration II (WH)	6,782	1.91%
Arcadia Gas Storage, LLC	6,142	1.73%
Haynes international, Inc.	5,957	1.68%
Total	<u>\$201,086</u>	<u>56.60%</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 bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

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

- 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 \$7,008,733. 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. The Police Jury considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

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.

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.

M. Deferred Outflows/Inflows of Resources

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

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, 2021, the police jury has cash and cash equivalents (book balances) totaling \$17,374,738, as follows:

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

Demand deposits	\$6,624,738
Time deposits	<u>10,750,000</u>
Total	<u>\$17,374,738</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, 2021, are secured as follows:

Bank Balances	<u>\$17,644,939</u>
Federal deposit insurance	\$7,461,546
FHLB Standby Letter of Credit	<u>10,500,000</u>
Total	<u>\$17,961,546</u>

3. RECEIVABLES

The receivables of \$5,161,823, at December 31, 2021, are as follows:

	General	Road Maintenance	Solid Waste	Debt Service	Non-Major	Total
Ad valorem taxes	\$1,377,503	\$1,936,207		\$802,754		\$4,116,464
Sales and use taxes			\$434,248			434,248
Other taxes	915				\$8,412	9,327
Federal grants	73,845					73,845
State grants	293,993	233,946				527,939
Total	<u>\$1,746,256</u>	<u>\$2,170,153</u>	<u>\$434,248</u>	<u>\$802,754</u>	<u>\$8,412</u>	<u>\$5,161,823</u>

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, is as follows:

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

	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	26,383,253	\$599,569		26,982,822
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	2,085,468	109,629	(\$310,946)	1,884,151
Vehicles	1,954,632	37,238	(165,634)	1,826,236
Miscellaneous equipment	517,688		(34,939)	482,749
Total capital assets being depreciated	51,012,764	746,436	(511,519)	51,247,681
Less accumulated depreciation for:				
Infrastructure:				
Roads	(22,888,055)	(863,107)		(23,751,162)
Bridges	(1,595,174)	(39,480)		(1,634,654)
Buildings and improvements	(5,509,109)	(374,722)		(5,883,831)
Office furniture and equipment	(541,664)			(541,664)
Heavy Equipment	(1,708,898)	(105,630)	310,946	(1,503,582)
Vehicles	(1,295,692)	(128,418)	165,634	(1,258,476)
Miscellaneous equipment	(468,779)	(10,530)	34,939	(444,370)
Total depreciation	(34,007,371)	(1,521,887)	511,519	(35,017,739)
Total capital assets being depreciated (net)	17,005,393	(775,451)	NONE	16,229,942
Total capital assets (net)	\$17,665,643	(\$775,451)	NONE	\$16,890,192

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

	Amount
General government	\$376,794
Public works	1,145,093
Total	<u>\$1,521,887</u>

5. INTERFUND TRANSFERS

During 2021, the Solid Waste Fund made operating transfers of \$1,013,572, 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, 2021:

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

	Revenue Bonds	Compensated Absences	Total
Long-term obligations, December 31, 2020	\$7,135,000	\$96,218	\$7,231,218
Additions		76,659	76,659
Deletions	(645,000)	(97,607)	(742,607)
Adjustment*		5,809	5,809
Long-term obligations, December 31, 2021	<u>\$6,490,000</u>	<u>\$81,079</u>	<u>\$6,571,079</u>

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

Revenue bonds payable at December 31, 2021, 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.

\$6,490,000

The annual requirements to amortize all general obligation bonds outstanding at December 31, 2021 are as follows:

Year	Principal	Interest	Total
2022	\$660,000	\$123,323	\$783,323
2023	675,000	109,960	784,960
2024	690,000	96,296	786,296
2025	705,000	82,332	787,332
2026	725,000	68,018	793,018
2027-2030	<u>3,035,000</u>	<u>122,873</u>	<u>3,157,873</u>
Total	<u>\$6,490,000</u>	<u>\$602,802</u>	<u>\$7,092,802</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).

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

Bienville Parish Police Jury
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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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	40
Total employees	<u>44</u>

Total OPEB Liability

The Police Jury's total OPEB liability of \$2,672,306 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs - The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
	2.12%, annually (Beginning of Year to Determine ADC)
Discount rate	2.06% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2021.

Changes in the Total OPEB Liability

Balance at December 31, 2020	\$2,472,387
Changes for the year:	
Service cost	170,016
Interest	54,217
Changes of benefit terms	NONE
Differences between expected and actual experience	(32,556)
Changes in assumptions	22,692

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

Benefit payments and net transfers	<u>(\$14,450)</u>
Net Changes	<u>199,919</u>
Balance at December 31, 2021	<u><u>\$2,672,306</u></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 (1.06 %) or 1-percentage-point higher (3.06 %) than the current discount rate:

	1.0% Decrease (1.06%)	Current Discount Rate (2.06%)	1.0% Increase (3.06%)
Total OPEB liability	\$3,124,626	\$2,672,306	\$2,308,746

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:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$2,264,155	\$2,672,306	\$3,187,576

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

For the year ended December 31, 2021, the Police Jury recognized OPEB expense of \$218,600. At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures		(\$84,797)
Changes in assumptions	\$57,554	(12,205)
Total	<u>\$57,554</u>	<u>(\$97,002)</u>

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

Year ended December 31:	
2022	(\$5,633)
2023	(5,633)
2024	(5,633)
2025	(5,633)
2026	(5,633)
Thereafter	(\$11,284)

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.

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 employers' 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, 2020.

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, 2019. Access to the report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's website, 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.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2020 was 12.25% for Plan A.

According to the statute, the System also receives 1/4 of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

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

For the years ending December 31, 2021 and 2020 the Police Jury reported an asset of \$420,595 and a liability of \$12,109, respectively for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020 and 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 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, 2020, the Police Jurys' proportion was .2399 percent, which was an increase of .0173 from its proportion measured as of December 31, 2019

For the year ended December 31, 2021 and 2020, the Police Jury recognized pension expense of \$49,040 and \$234,610, respectively. At December 31, 2020, 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	\$102,401	\$50,200
Changes in assumptions	137,605	
Net differences between projected and actual earnings on pension plan		820,879
Changes in employers proportion of beginning NPL	3,804	20,512
Differences between employer and proportionate share of contributions	1,068	1,420
Subsequent measurement contributions	194,009	
Total	\$438,887	\$893,011

\$194,566 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

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the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2021	(\$179,977)
2022	(65,695)
2023	(268,358)
2024	(134,103)
Total	(\$648,133)

Actuarial assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2020
Actuarial cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected salary increases	4.75%
Inflation rate	2.30%
Mortality rates	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.
Expected remaining service lives	2014 - 4 years, 2015 - 4 years, 2016 - 4 years, 2017 - 4 years, 2018 - 4 years, 2019 - 4 years, 2020-4 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the fund 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 discounted rate used to measure the total pension liability was 6.40%. 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

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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). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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, 2020 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	33%	0.86%
Equity	51%	3.36%
Alternatives	11%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

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 6.40%, as well as what the employers' net pension liability as of December 31, 2020, 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.

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Police Jurys' proportionate share of the net pension liability	\$881,865	(\$420,595)	\$1,511,377

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 District Attorneys' Retirement System prepares its employer schedules in accordance with the standards established by 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 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. GASB Statement No. 67 - *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25* 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.

The District Attorneys' Retirement System's employer pension schedules are prepared using the accrual basis of accounting. Employer contributions, 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 resulting from differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

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.

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.

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The normal retirement benefit is equal to three percent of the member'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.

The normal retirement benefit is equal to 3.5% of the member's final average 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, 2021, the Police Jury's total payroll for all employees was \$1,749,679. 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, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2021, the actual employer contribution rate 4.0%, 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.

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, 2021 were \$433.

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

At December 31, 2021 and 2020, the Employer reported a liability of \$1,818 and \$8,174, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and

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2020 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, 2021, the Police Jury's proportion was 0.0102%, which was an increase of 0.0001% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Police Jury recognized pension expense of \$1,083 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$(461). Total pension expense for the Police Jury for the year ended December 31, 2021 was \$622.

At December 31, 2021, 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	\$583	\$558
Changes in assumptions	3,431	
Net difference between projected and actual earnings on pension plan		4,944
Changes in employer's proportion of beginning NPL	47	140
Difference between employer and proportionate share of contributions		3
Employer contributions subsequent to the measurement date	304	
Total	\$4,365	\$5,645

\$304 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, 2021. 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,	
2021	(\$259)
2022	(47)
2023	(565)
2024	(713)
TOTAL	(\$1,584)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

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Valuation Date	June 30, 2021
Actuarial Cost Method	Entry age normal costs
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of Pension Plan investment expense including inflation
Salary increases	5.00% (2.20% inflation, 2.80% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p>
Expected remaining service lives	5 years
Cost of Living Adjustments	Only those previously granted

The 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 8.25% for the year ended June 30, 2021. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Long-Term Target Asset Allocation	Rates of Return
Equities	57.11%	6.43%
Fixed income	30.19%	0.94%
Alternatives	12.67%	0.89%

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Cash	.03%	0%
Totals	100%	
Inflation		2.45%
Expected arithmetic nominal return	8.25%	

Discount Rate

The discount rate used to measure the total pension liability was 6.10%. 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 6.10%, 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 (5.10%) or one percentage-point higher (7.10%) than the current rate:

	1.0% Decrease (5.10%)	Current Discount Rate (6.10%)	1.0% Increase (7.10%)
Employer's proportionate share of net pension liability	\$8,913	\$1,818	(\$4,127)

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.

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.

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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 member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2021.

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 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.

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.

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

For the year ended December 31, 2021, the Bienville Parish Police Jurys' total payroll for all employees was \$1,749,679. Total covered payroll for the Bienville Registrar of Voters was \$45,372. 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, 2021. Access to the report can be found on the Louisiana Legislative Auditor's website, 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, 2021, the actual employer contribution rate was 18.00%, 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.

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, 2021 and 2020 were \$8,166 and \$8,853 respectively.

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

At December 31, 2021 and 2020, the Employer reported a liability of \$9,423 and \$68,044 respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and 2020 respectively, 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 Registrar of Voters' 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, 2021, the Registrar of Voters' proportion was 0.297%, which was an increase of 0.019% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Bienville Parish Registrar of Voters recognized pension expense of \$3,366.

At December 31, 2021, 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	\$4,343	\$5,446
Changes in Assumptions	10,368	

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

Net Difference between projected and actual earnings on pension plan		46,296
Changes in employers portion of beginning NPL	368	21,986
Differences between employer and proportionate share of contributions		86
Subsequent measurement contributions	4,083	
Total	\$19,162	\$73,814

The \$4,083 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, 2021. 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,	
2022	(\$16,002)
2023	(17,511)
2024	(13,995)
2025	(11,228)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.25%
Salary increases	5.25%
Inflation rate	2.30%
Mortality rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants

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

Expected remaining service lives	2017 through 2021 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they are deemed not to be substantively automatic.

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 8.75% for the year ended June 30, 2021. 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, 2021 were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
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	10	4.50	0.45
Totals	100%		6.25%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.75%

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. 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 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.

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

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 6.25%, 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 (5.25%) or one percentage-point higher (7.25%) than the current rate:

	1.0% Decrease (5.25%)	Current Discount Rate (6.25%)	1.0% Increase (7.25%)
Employer's proportionate share of net pension liability	\$53,748	\$9,423	(\$28,304)

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, 2021, 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, 2021**

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, 2021, 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, 2021

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$1,550,000	\$1,455,221	\$1,430,919	(\$24,302)
Other taxes, penalties, & interest	5,000	4,065	3,747	(318)
Licenses and permits	81,600	89,823	89,823	
Intergovernmental revenues:				
Federal funds - federal grants	215,000	472,340	480,948	8,608
State funds:				
Severance taxes	1,150,000	525,548	671,889	146,341
State revenue sharing (net)	30,000	15,379	22,851	7,472
Fire Insurance rebate		53,854	53,854	
Other	150,000	220,521	137,374	(83,147)
Fees, charges, and commissions for services	5,500	3,746	3,746	
Use of money and property	95,500	144,367	144,364	(3)
Other revenues		12,759	2,870	(9,889)
Total revenues	<u>3,282,600</u>	<u>2,997,623</u>	<u>3,042,385</u>	<u>44,762</u>
Expenditures				
Current:				
General government:				
Legislative	408,000	417,260	416,100	1,160
Judicial	246,500	289,411	245,913	43,498
Elections	91,550	65,907	65,876	31
Finance and administrative	436,250	425,340	462,513	(37,173)
Other general government	849,110	995,603	864,742	130,861
Public safety	805,850	849,323	838,436	10,887
Public works	47,000	263,672	138,393	125,279
Health and welfare	189,500	353,966	363,105	(9,139)
Conservation of natural resources	57,150	37,120	37,239	(119)
Economic development and assistance	31,490	20,355	20,355	
Total expenditures	<u>3,162,400</u>	<u>3,717,957</u>	<u>3,452,672</u>	<u>265,285</u>
Excess of Revenues over Expenditures	<u>120,200</u>	<u>(720,334)</u>	<u>(410,287)</u>	<u>310,047</u>
Fund Balance - Beginning	<u>4,000,000</u>	<u>4,000,000</u>	<u>7,419,020</u>	<u>3,419,020</u>
Fund Balance - Ending	<u>\$4,120,200</u>	<u>\$3,279,666</u>	<u>\$7,008,733</u>	<u>\$3,729,067</u>

(Continued)

Schedule 1

Bienville Parish Police Jury
Arcadia, Louisiana
Budgetary Comparison Schedule - Road Maintenance Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Ad valorem	\$2,010,000	\$2,045,445	\$2,011,287	(\$34,158)
Intergovernmental revenues - state funds:				
Severance taxes	700,000	64,043	210,713	146,670
State revenue sharing (net)	35,000	20,907	31,395	10,488
Parish transportation funds	320,000	240,398	242,865	2,467
Use of money and property	130,000	40,885	73,381	32,496
Miscellaneous revenues		2,508	2,508	
Total revenues	<u>3,195,000</u>	<u>2,414,186</u>	<u>2,572,149</u>	<u>157,963</u>
Expenditures				
Current - Public Works:				
Personal services	2,415,500	2,521,832	2,479,278	42,554
Operating services	242,200	215,783	273,353	(57,570)
Materials and supplies	107,000	1,014,602	948,704	65,898
Travel and other charges	300			
Capital outlay	345,000	746,436	746,436	
Total expenditures	<u>3,110,000</u>	<u>4,498,653</u>	<u>4,447,771</u>	<u>50,882</u>
Excess (Deficiency) of Revenues over Expenditures	<u>85,000</u>	<u>(2,084,467)</u>	<u>(1,875,622)</u>	<u>(208,845)</u>
Other Financing Source				
Operating transfers in	900,000	1,013,572	1,013,572	
Proceeds from disposal of assets	10,000	83,201	83,201	
Total other financing source	<u>910,000</u>	<u>1,096,773</u>	<u>1,096,773</u>	<u>NONE</u>
Excess (Deficiency) of Revenues and Other Source over Expenditures	<u>995,000</u>	<u>(987,694)</u>	<u>(778,849)</u>	<u>208,845</u>
Fund Balance - Beginning	<u>3,750,000</u>	<u>3,750,000</u>	<u>7,699,380</u>	<u>3,949,380</u>
Fund Balance - Ending	<u>\$4,745,000</u>	<u>\$2,762,306</u>	<u>\$6,920,531</u>	<u>\$4,158,225</u>

(Continued)

Schedule 1

Bienville Parish Police Jury
Arcadia, Louisiana
Budgetary Comparison Schedule
Solid Waste Fund
For the Year Ended December 31, 2021

	Solid Waste Fund			
	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues				
Taxes - Sales and use	\$2,200,000	\$2,692,296	\$2,742,526	\$50,230
Use of money and property	60,000	15,378	15,380	2
Total revenues	<u>2,260,000</u>	<u>2,707,674</u>	<u>2,757,906</u>	<u>50,232</u>
Expenditures				
Current				
Public Works:				
Sales tax collection fees	35,000	40,384	41,138	(\$754)
Solid waste collection and disposal	1,206,000	1,431,899	1,433,658	(1,759)
Materials and supplies	14,000	16,889	16,933	(44)
Total expenditures	<u>1,255,000</u>	<u>1,489,172</u>	<u>1,491,729</u>	<u>(2,557)</u>
Excess of Revenues over Expenditures	<u>1,005,000</u>	<u>1,218,502</u>	<u>1,266,177</u>	<u>(47,675)</u>
Other Financing Use				
Operating transfers out	<u>(900,000)</u>	<u>(1,013,572)</u>	<u>(1,013,572)</u>	
Excess of Revenues over Expenditures and Other Use	105,000	204,930	252,605	47,675
Fund Balance - Beginning	<u>3,000,000</u>	<u>3,000,000</u>	<u>4,407,313</u>	<u>1,407,313</u>
Fund Balance - Ending	<u>\$3,105,000</u>	<u>\$3,204,930</u>	<u>\$4,659,918</u>	<u>\$1,454,988</u>

See independent auditor's report and the related notes to the financial statements.
(Concluded)

Schedule 2

Bienville Parish Police Jury
Schedule of Changes in Net OPEB Liability and Related Ratios
FYE December 31, 2021

Total OPEB Liability	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service cost	\$11,452	\$9,750	\$12,323	\$170,016
Interest	17,530	19,720	14,730	54,217
Changes of benefits terms "Additions of Medicare"	NONE	NONE	1,967,371	NONE
Differences between expected and actual experience	(23,430)	(1,655)	(52,906)	(32,556)
Changes of assumptions	(20,342)	41,212	13,145	22,692
Benefit payments	<u>(12,991)</u>	<u>(13,706)</u>	<u>(13,697)</u>	<u>(14,450)</u>
Net change in total OPEB liability	(27,781)	55,321	1,940,966	199,919
Total OPEB liability - beginning	<u>503,881</u>	<u>476,100</u>	<u>531,421</u>	<u>2,472,387</u>
Total OPEB liability - ending	<u>\$476,100</u>	<u>\$531,421</u>	<u>\$2,472,387</u>	<u>\$2,672,306</u>
Covered employee payroll	\$1,611,345	\$1,659,685	\$1,517,549	\$1,563,075
Net OPEB liability as a percentage of covered-employee payroll	29.55%	32.02%	162.92%	170.96%
Notes to Schedule:				
<i>Benefit Changes</i>	None	None	None	None
<i>Changes in Assumptions:</i>				
<i>Discount Rate:</i>	4.10%	2.74%	2.12%	2.06%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend:</i>	5.5%	5.5%	5.5%	Variable

Note:

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

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Police Jury
Parochial Employment Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2021

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
2015	0.237981%	\$65,066	\$1,389,741	4.68%	87.34%
2016	0.242963%	\$639,549	\$1,403,867	45.56%	99.23%
2017	0.236718%	\$487,524	\$1,496,867	32.57%	82.10%
2018	0.243683%	(\$180,873)	\$1,560,565	(11.59%)	102.00%
2019	0.260333%	\$1,155,451	\$1,631,071	70.84%	88.86%
2020	0.257230%	\$12,109	\$1,588,290	.76%	99.89%
2021	0.239872%	(\$420,595)	\$1,583,750	(26.56%)	104.00%

* 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.

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Police Jury
District Attorneys Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2021

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%
2020	0.010317%	\$8,174	\$6,408	127.56%	84.86%
2021	0.010212%	\$1,818	\$6,408	28.37%	96.79%

* Amounts presented were determined as of the measurement date (6/30/21).

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

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2021

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%
2020	0.315855%	\$68,044	\$42,788	159.03%	83.32%
2021	0.297050%	\$9,423	\$44,499	21.18%	97.68%

* Amounts presented were determined as of the measurement date. (6/31/21)

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

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
Parochial Employee Retirement System
Schedule of Employer Contributions
December 31, 2021**

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
2015	\$213,419	\$213,419	\$0	\$1,333,870	16.00%
2016	\$201,512	\$201,512	\$0	\$1,389,741	14.50%
2017	\$182,503	\$182,503	\$0	\$1,403,867	13.00%
2018	\$187,096	\$187,096	\$0	\$1,496,765	12.50%
2019	\$179,465	\$179,465	\$0	\$1,560,565	11.50%
2020	\$187,573	\$187,573	\$0	\$1,631,071	11.50%
2021	\$194,566	\$194,566	\$0	\$1,588,290	12.25%

* Amounts presented were determined as of the measurement date. (12/31/20)

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

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
District Attorneys Retirement System
Schedule of Employer Contributions
December 31, 2021**

<u>Fiscal Year *</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relations to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2014	\$625	\$625	\$0	\$6,408	9.75%
2015	\$449	\$449	\$0	\$6,408	7.00%
2016	\$224	\$224	\$0	\$6,408	3.50%
2017	\$0	\$0	\$0	\$6,408	0.00%
2018	\$0	\$0	\$0	\$6,408	0.00%
2019	\$80	\$80	\$0	\$6,408	1.25%
2020	\$256	\$256	\$0	\$6,408	4.00%
2021	\$256	\$256	\$0	\$6,408	4.00%

* Amounts presented were determined as of the measurement date (6/30/21).

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

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer Contributions
December 31, 2021**

<u>Fiscal Year *</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relations to Contractual Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
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%
2020	\$7,702	\$7,702	\$0	\$42,788	18.00%
2021	\$8,010	\$8,010	\$0	\$44,499	18.00%

* Amounts presented were determined as of the measurement date. (6/30/21)

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

See independent auditor's report and the related notes to the financial statements.

Other Supplemental Schedules

Bienville Parish Police Jury
Arcadia, Louisiana
Supplemental Information Schedules
as of and for the Year Ended December 31, 2021

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.

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.

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.

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.

Schedule 5

Bienville Parish Police Jury
Arcadia, Louisiana
Non-Major Funds

Combining Balance Sheet, December 31, 2021

	District Court Expense	Recycling Program	Industrial District No. 2	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
Assets								
Cash and equivalents	\$417,548	\$11,135	\$12,223	\$21,931	\$4,000	\$2,430	\$70,789	\$540,056
Receivables				8,412				8,412
Total Assets	<u>\$417,548</u>	<u>\$11,135</u>	<u>\$12,223</u>	<u>\$30,343</u>	<u>\$4,000</u>	<u>\$2,430</u>	<u>\$70,789</u>	<u>\$548,468</u>
Liabilities and Fund Balances								
Accounts payable	\$400							\$400
Fund Balances:								
Non spendable					\$4,000			4,000
Restricted:								
Other general government	417,148							417,148
Public works		\$11,135						11,135
Health & welfare							\$70,789	70,789
Economic development			\$12,223	\$30,343				42,566
Assigned						\$2,430		2,430
Total fund balances	<u>417,148</u>	<u>11,135</u>	<u>12,223</u>	<u>30,343</u>	<u>4,000</u>	<u>2,430</u>	<u>70,789</u>	<u>548,068</u>
Total Liabilities and Fund Balances	<u>\$417,548</u>	<u>\$11,135</u>	<u>\$12,223</u>	<u>\$30,343</u>	<u>\$4,000</u>	<u>\$2,430</u>	<u>\$70,789</u>	<u>\$548,468</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, 2021

	District Court Expense	Recycling Program	Industrial District No. 2	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
Revenues								
Taxes - hotel/motel				\$31,249				\$31,249
Federal funds							\$307,379	307,379
Fines and forfeitures	\$30,865							30,865
Use of money and property	128	\$3	\$4				22	157
Total revenues	<u>30,993</u>	<u>3</u>	<u>4</u>	<u>31,249</u>	<u>NONE</u>	<u>NONE</u>	<u>307,401</u>	<u>369,650</u>
Expenditures								
Current:								
General government - judicial	1,300							1,300
Health and welfare							303,667	303,667
Economic development				22,000				22,000
Total expenditures	<u>1,300</u>	<u>NONE</u>	<u>NONE</u>	<u>22,000</u>	<u>NONE</u>	<u>NONE</u>	<u>303,667</u>	<u>326,967</u>
Excess of Revenues over Expenditures	29,693	3	4	9,249	NONE	NONE	3,734	42,683
Fund Balance - Beginning	<u>387,455</u>	<u>11,132</u>	<u>12,219</u>	<u>21,094</u>	<u>\$4,000</u>	<u>\$2,430</u>	<u>67,055</u>	<u>505,385</u>
Fund Balance - Ending	<u>\$417,148</u>	<u>\$11,135</u>	<u>\$12,223</u>	<u>\$30,343</u>	<u>\$4,000</u>	<u>\$2,430</u>	<u>\$70,789</u>	<u>\$548,068</u>

Bienville Parish Police Jury
Arcadia , Louisiana
Supplemental Information Schedules
for the Year Ended December 31, 2021

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, 2021

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

See independent auditor's report.

BIENVILLE PARISH POLICE JURY
Arcadia, LouisianaSchedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2021

WILLIAM SIMMS, POLICE JURY PRESIDENT

PURPOSE	AMOUNT
Salary	\$24,000
Benefits - retirement	5,220
Benefits - Insurance	23,567
Mileage reimbursement	36
Association dues	7,200
Membership dues	450

See independent auditor's report.

Schedule 9

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
For the Year Ended December 31, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Receipts From:		
Bienville Parish Sheriff - criminal fines (witness fees)	\$16,443	\$14,422
Subtotal Receipts	<u>\$16,443</u>	<u>\$14,422</u>
Total: Ending Balance of Amounts		
Assessed but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PASS-THROUGH IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development:			
Public Transportation of Non-Urbanized Areas	20.509	N/A	<u>\$345,327</u>
Total United States Department of Transportation			<u>345,327</u>
United States Department of Housing and Urban Development			
Direct Program-			
Section 8 Housing Assistance Payments Program	14.195	N/A	<u>307,379</u>
Total United States Department of Housing and Urban Development			<u>307,379</u>
United States Department of Homeland Security			
Passed through Louisiana Office of Homeland Security			
		EMW-2019-SS-	
SHSP 2019	97.067	00014-S01	29,829
Severe Storms and Tornados	97.036	N/A	11,142
Severe Storms and Tornados	97.036	N/A	67,881
		EMT-2021-EP-	
EMPG 2021	97.042	00001-S01	13,649
		EMT-2020-EP-	
EMPG 2020	97.042	00001-S01	<u>13,120</u>
Total United States Department of Homeland			<u>135,621</u>
Total Federal Financial Assistance			<u>\$788,327</u>

The accompanying notes are an integral part of this schedule.

Bienville Parish Police Jury
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

NOTE 1 - GENERALThe accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Bienville Parish Police Jury, Arcadia, Louisiana. The Bienville Parish Police Jury (the "Jury") reporting entity is defined in Note 1 to the Jury's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule. The information in this Schedule is presented in accordance with the requirements of Title 2U.S. Code of Federal RegulationPart 200,Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awa(Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Jury, it is not intended to and does not present the financial position or changes in net position of the Jury.

NOTE 2 - BASIS OF ACCOUNTINGThe accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Jury's financial statements. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expense are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTSFederal awards revenues are reported in the Jury's fund financial statements as follows:

Major Fund - General Fund	\$480,948
Major Fund - Section 8 Fund	<u>307,379</u>
Total Federal Revenues	<u><u>\$788,327</u></u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - FEDERAL AWARDSFor those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Jury's operating income from rents or investment (or other non-federal source). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended during the fiscal year."

NOTE 6 - INDIRECT COST RATEThe Jury has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2021.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**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.

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

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Bienville Parish Police Jury as of and for the year ended December 31, 2021 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, 2022. I issued an adverse opinion on the aggregate discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

Report on 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) as a basis for designing 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. 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 or significant deficiencies may exist that were not identified.

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2021

Report on 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 financial statements. 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*.

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, 2022

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**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Bienville Parish Police Jury
Arcadia, Louisiana

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

I have audited Bienville Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bienville Parish Police Jury's major federal programs for the year ended December 31, 2021. Bienville Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Bienville Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

I am required to be independent of Bienville Parish Police Jury and to meet other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Bienville Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of Bienville Parish Police Jury's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal
Control Over Financial Reporting Required
by the Uniform Guidance

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

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

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

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

Report on Internal Control over Compliance

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

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal
Control Over Financial Reporting Required
by the Uniform Guidance

My consideration of internal control was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



West Monroe, Louisiana
February 17, 2022

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

A. SUMMARY OF AUDIT RESULTS

Financial Statement Audit

1. The type of audit report issued was an unmodified opinion on the governmental activities, the major fund, the fiduciary funds, and the aggregate remaining fund information.
2. There were no material weaknesses required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
3. No instances of non compliance material to the financial statements of Bienville Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Audit of Federal Awards

4. There were no material weaknesses required to be disclosed by the *Uniform Guidance* (2CFR 200).
5. The auditor's report on compliance for the major federal award program for Bienville Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2CFR section 200.516(a) were disclosed.
7. The program tested as a major program was: Public Transportation for Non-Urbanized Areas, 20.509.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

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

No findings are reported.

Bienville Parish Police Jury
Arcadia, Louisiana

Summary Schedule of Prior Audit Results
For the Year Ended December 31, 2021

There were no audit findings reported in the audit for the year ended December 31, 2020.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Jerry Bates, President
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 on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Management of Bienville Parish Police Jury's Office is responsible for those C/C areas identified in the SAUPs.

Bienville Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUP's for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

AGREED-UPON PROCEDURES

WRITTEN POLICIES AND PROCEDURES

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations (or report that the entity does not have any written policies and procedures):
 - 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/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation)
- E. Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedule.
- 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 of statement, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- 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) a requirement documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- J. Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- K. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- L. Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written policies and procedures were obtained and address the function noted above.

BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)

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

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on all special revenue funds.
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

The police jury meets monthly in accordance with the agency by-laws. The secretary/treasurer prepares the financial statements and presents budget to actual comparisons at each meeting. Non-budgetary financial information is also presented at meetings. The prior year audit report was examined and there were no funds that had a negative ending unassigned fund balance.

BANK RECONCILIATIONS

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

- 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); and,
- 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. November, 2021 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. 1 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

COLLECTIONS

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

Agency provided me with a certified list of deposit sites and I verified that it was complete.

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

- A) Employees responsible for cash collections do not share cash drawers/registers.
- B) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- C) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- D) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

The Police Jury has employee theft insurance that covers all employees that are responsible for collecting cash and cash equivalents. The agency does not accept cash and has no cash drawers. The assistant secretary/treasurer receives the payments and gives them to the secretary/treasurer, who reviews them. He gives them to the assistant secretary/treasurer who prepares the deposits and posts cash receipts to the MIP accounting software. Deposits are taken to the bank on the day that checks are received, by the administrative assistant/payroll clerk. At the end of the month the assistant secretary/treasurer reconciles the bank statements and the secretary/treasurer reviews them.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

The Police jury's office has employee theft insurance that cover all employees that are responsible for collecting cash/cash equivalent.

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

- A) Observe that receipts are sequentially pre-numbered.
- B) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- C) Trace the deposit slip total to the actual deposit per the bank statement.
- D) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- E) Trace the actual deposit per the bank statement to the general ledger.

The Police Jury does not use pre-numbered receipts. The police jury does not accept cash. Deposit documentation was traced to the supporting documentation for the receipts. The deposit slips selected were traced to the bank statement. The Police Jury office makes deposits on the day checks are received. The deposits were traced to the posting in the MIP accounting software.

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

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

Agency provided a complete list of locations that process payments and represented that the list was complete.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

- B) At least two employees are involved in processing and approving payments to vendors.
- C) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- D) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The Police Jury uses a purchase order system and purchase requisitions. The employees initiate all purchases and request a purchase order from the receptionist or the designated employee at the road barn. The purchase orders are given to the assistant secretary/treasurer who matches them up with invoices. The secretary/treasurer approves all invoices. The secretary/treasurer adds all new vendors. The assistant secretary/treasurer enters all invoices into the MIP accounting system and initiates the checks. The secretary/treasurer, the assistant secretary/treasurer, administrative assistant, road superintendent, or selected board members sign all checks. Two signatures are required on all checks. The assistant secretary/treasurer mails all check payments.

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

- A) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
- B) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

All disbursements selected to be tested had the proper support documentation. The assistant secretary/treasurer initiated the disbursements and the secretary/treasurer, assistant secretary/treasurer, administrative assistant, road superintendent or selected board member signed all checks (2 signatures are required). The assistant secretary/treasurer reconciles all bank statements and the secretary/treasurer reviews the reconciliations.

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS

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

The agency provided me with a certified list of all active credit cards, fuel cards, etc.

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

- A) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder.
- B) Observe that finance charges and late fees were not assessed on the selected statements.

The secretary/treasurer and a board member from the finance committee reviews all credit card statements and then the checks are prepared by the assistant secretary/treasurer. The secretary/treasurer, assistant secretary/treasurer, administrative assistant, road superintendent or selected board member signs all checks (2 checks required). For the cards tested, there were no interest charges on the credit card statements.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

All transactions tested had the proper documentation. The secretary/treasurer, road superintendent, and a board member from the finance committee reviews all credit card and fuel card statements, then the assistant secretary/treasurer initiates the checks and then matches the statements and support with check copies. The secretary/treasurer, assistant secretary/treasurer, administrative assistant, road superintendent or selected board member signs all the checks (2 signatures are required). The secretary/treasurer is an authorized card holder on several of the cards.

TRAVEL AND EXPENSE REIMBURSEMENT

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

The agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete.

- A) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
- B) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- C) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- D) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The agency is using the established rate and that is being paid to the employees. Amounts tested for reimbursement at per diem rates had the proper documentation. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. No meal charges were tested. The secretary/treasurer reviews and approves all travel reimbursements. Five employees were tested for travel, 4 of the employees had hotel stays. A total of 11 nights were tested. All 11 nights tested exceeded the GSA established rates. The excess ranged from \$19 to \$236 per night.

CONTRACTS

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

Agency provided a certified list of all contracts in effect during the test period.

- A) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- B) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- C) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented.).

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

Agency has a formal/written contract for all selected to be tested. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the Police jury's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the jury.

PAYROLL AND PERSONNEL

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

Agency provided a certified list of all employees with their authorized salaries. Randomly selected 5 employees and agreed them to authorized salaries.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- A) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- B) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
- C) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- D) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, all employees that are eligible to earn leave time documented their daily attendance. The agency tracks leave time earned and used, to make sure no excess leave time is taken. The employees are allowed to accumulate leave time and carry forward. They are paid for any leave time upon termination. This leave schedule is tested during the audit. The 5 employees of the Police jury that were chosen to be tested, were paid in accordance with the terms and conditions of their employment.

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

The agency provided a certified list of employees terminated during the test period. Two employees were randomly selected to be tested. They were not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

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

During testing of the agency it was determined that the Bienville Parish Police Jury is submitting payroll tax, retirement contributions, and required forms by the required deadlines.

ETHICS (EXCLUDING NONPROFITS)

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management and:

- A) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- B) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethic policy during the fiscal period, as applicable.

Agency provided support for ethics training for the all 5 employees. Agency had written documentation to show that the employees have read the agency policy concerning the ethics policy. There were no changes to the ethics policy during the fiscal period.

DEBT SERVICE

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

The Bienville Parish Police jury had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

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

The Bienville Parish Police Jury outstanding debt was paid in accordance with debt service schedules.

FRAUD NOTICE

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

The Police Jury has no known misappropriation of funds during the test period.

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

I observed the fraud hotline notice posted on the premises and on agency website.

INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- A) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDS), observe evidence that the backups are encrypted before being transported.
- B) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and

observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

I performed the procedure and discussed the results with management. It appears agency is in compliance with attributes above.

SEXUAL HARASSMENT

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Agency provided support for sexual harassment training for the 2 of the 5 employees. All employees of the police jury have subsequently taken the required sexual harassment training.

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

Agency had written documentation to show that the employees have read the agency policy concerning the sexual harassment policy. I observed the sexual harassment policy posted on the premises and on the agency website.

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


- A) Number and percentage of public servants in the agency who have completed the training requirements;
- B) Number of sexual harassment complaints received by the agency;
- C) Number of complaints which resulted in a finding that sexual harassment occurred;
- D) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- E) Amount of time it took to resolve each complaint.

For the current fiscal period the police jury did not submit an annual report. Subsequent to year end, the police jury did submit the 2022 annual report as required. The agency did not have any complaints noted during the test period.

I was engaged by Bienville Parish Police Jury to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, 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.

I am required to be independent of Bienville Parish Police Jury and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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

A handwritten signature in cursive script, appearing to read "Mary Jo Finley".

Mary Jo Finley, CPA
February 17, 2022

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

ROBERT HAYS
Road Superintendent

100 Courthouse Drive
Suite 2100
Arcadia, LA 71001

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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- Bank Reconciliations

Every effort is made to research and resolve items that are outstanding over 12 months and we are in the process of resolving the issue.

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All travel to conferences is booked at the group rate which is lower than the standard rate. Going forth the Police Jury will attempt to negotiate an even lower rate to satisfy the GSA requirements

26

Sexual Harassment Training was an oversight during the 2021 fiscal year due to COVID constraints. Going forward all employees will be given access to laptops in order to complete the required training.

28

The Sexual Harassment Report was not filed in a timely manner during the 2021 fiscal year due to COVID constraints however there were no sexual harassment complaints during 2021. Going forward all efforts will be made to timely and accurately submit reports.

Humbly submitted,

Rodney L. Warren
Secretary/Treasurer
Bienville Parish Police Jury