

# St. Helena Parish Police Jury

Greensburg, Louisiana

## Annual Financial Statements

As of and for the Year Ended December 31, 2018  
With Supplemental Information Schedules



**BRUCE HARRELL & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2018  
With Supplemental Information Schedules**

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## Independent Auditor's Report

To St. Helena Parish Police Jury  
Greensburg, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (hereinafter referred to as "Police Jury"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

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

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District No. 1 and Subsidiary and the Waterworks District No. 2 of St. Helena, which collectively represents 93%, 91% and 97%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. The St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish, is based solely on the reports of the other auditors. The financial statements of St. Helena Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District, which collectively represents 7%, 9% and 3%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units were not audited. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Independent Auditor's Report  
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***Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units***

The financial statements of the following discretely presented component units, St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District have not been audited, and we were not engaged to audit the financial statements as part of our audit of the Police Jury's basic financial statements. Their financial activities are included in the Police Jury's basic financial statements as a discretely presented component unit and collectively represent 7%, 9%, and 3% of the assets, net position, and revenues, respectively, of the Police Jury's aggregate discretely presented component units.

***Qualified Opinion***

In our opinion, based on our audit and the reports of other auditors, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the St. Helena Parish Police Jury, as of December 31, 2018, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to in the first paragraph 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 St. Helena Parish Police Jury, as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Change in Accounting Principle***

As described in Note 29 to the financial statements, in 2018, the St. Helena Parish Police Jury adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 11-19 and 74-77, as well as the information presented in the Schedule of Changes in Net OPEB Liability and Related Ratios on page 80, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability on pages 81-82, and the Schedule of the St. Helena Parish Police Jury's contributions on pages 83-84, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Police Jury's basic financial statements. The accompanying schedules listed as Other Supplemental Information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as

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St. Helena Parish Police Jury  
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required by Title 2 U.S. *Cost of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2019, on our consideration of the St. Helena Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, LA

September 3, 2019

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**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

#### Introduction

The St. Helena Parish Police Jury is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (GASB 34), as amended. The amendment of GASB Statement No. 34, including the adoption of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and applicable standards are more fully described in *Footnote 1 – Summary of Significant Accounting Policies*.

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2018. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

#### Overview of the Annual Financial Report

This discussion and analysis is intended to serve as an introduction to the St. Helena Parish Police Jury's financial statements. The St. Helena Parish 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 St. Helena Parish Police Jury's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the St. Helena Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is 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 St. Helena Parish Police Jury is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

The government-wide financial statements include not only the St. Helena Parish Police Jury itself (known as the primary government), but also a legally separate fire district, hospital district, a waterworks district, a recreation district, and a tourism district, for which the Police Jury is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21-22 of this report.

#### 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 St. Helena Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds and fiduciary 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, government 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 effects of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The St. Helena Parish Police Jury maintains 29 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, Sales Tax, and the Hospital Hazard Mitigation funds, each of which are considered to be major funds. Data from the other 24 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The St. Helena Parish Police Jury adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements for the major funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 24-29 of this report.

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are reflected in the government-wide financial statements because the resources of those funds are *not* available to support the St. Helena Parish Police Jury's own programs.

The basic fiduciary fund financial statement can be found on page 31 of this report.

#### Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 34 through 71 of this report.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 86-106 of this 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 table provides a summary of the Police Jury's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 21 of this report.

#### Net Position 2018 and 2017

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Assets:		<b>(Restated)</b>
Current and Other Assets	\$ 10,689,236	\$ 10,515,315
Capital Assets	19,209,726	17,625,077
Other Assets	126,029	-
Total Assets	<u>30,024,991</u>	<u>28,140,392</u>
Deferred Outflows of Resources		
Pension Related	309,375	567,974
Total Deferred Outflows of Resources	<u>309,375</u>	<u>567,974</u>
Liabilities:		
Long-Term Debt Outstanding	3,794,651	4,615,022
Other Liabilities	1,120,518	743,953
Total Liabilities	<u>4,915,169</u>	<u>5,358,975</u>
Deferred Inflows of Resources		
Pension Related	622,101	105,980
Total Deferred Inflows of Resources	<u>622,101</u>	<u>105,980</u>
Net Position:		
Net Investment in Capital Assets	17,269,765	15,544,601
Restricted	9,468,849	9,490,854
Unrestricted	(1,941,518)	(1,792,044)
Total Net Position	<u>\$ 24,797,096</u>	<u>\$ 23,243,411</u>

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

One of the largest portions of the St. Helena Parish Police Jury's net position (70 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The St. Helena Parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Helena Parish Police Jury's net position (38 percent) represents resources that are subject to external restrictions on how they may be used. The *unrestricted net position* (-8 percent) is a deficient balance.

The Police Jury's activities increased its total net position by \$1,553,685 during the current fiscal year.

In order to further understand what makes up the changes in net position, the table on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 22 of this report.

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

#### Changes in Net Position

##### For the years ended December 31, 2018 and 2017

	Governmental Activities		Variance	
	2018	2017	Amount	Percentage
Revenues:		<b>(Restated)</b>		
Program Revenues:				
Charges for Services	\$ 446,904	\$ 425,509	\$ 21,395	5%
Operating Grants and Contributions	337,827	287,461	50,366	18%
Capital Grants and Contributions	1,533,357	473,503	1,059,854	224%
General Revenues:				
Property Taxes	1,758,323	1,517,528	240,795	16%
Sales Taxes	2,116,293	2,169,781	(53,488)	-2%
Other Taxes	1,832	8,230	(6,398)	-78%
Fire Insurance Rebates	28,532	31,487	(2,955)	-9%
Intergovernmental	1,556,436	1,560,110	(3,674)	0%
Interest Income	114,466	89,216	25,250	28%
Miscellaneous	41,001	33,135	7,866	24%
Gain (Loss) on Disposition of Assets	39,997	9,878	30,119	-305%
Total Revenues	<u>7,974,968</u>	<u>6,605,838</u>	<u>1,369,130</u>	21%
Expenses:				
General Government	1,604,339	1,762,303	(157,964)	-9%
Public Safety	1,173,711	1,103,211	70,500	6%
Public Works	3,146,066	2,966,082	179,984	6%
Health and Welfare	162,339	170,693	(8,354)	-5%
Recreation	61,986	44,022	17,964	41%
Economic Development	33,498	23,900	9,598	40%
Payments to Other Governments	177,037	145,082	31,955	22%
Interest on Long Term Indebtedness	62,307	54,864	7,443	14%
Total Expenses	<u>6,421,283</u>	<u>6,270,157</u>	<u>151,126</u>	2%
Increase in Net Position	<u>1,553,685</u>	<u>335,681</u>	<u>1,218,004</u>	363%
Net Position - Beginning	<u>23,149,177</u>	<u>22,813,496</u>	<u>335,681</u>	1%
Prior Period Adjustments (Note 29)	94,234	94,234	-	-
Net Position - Beginning	<u>23,243,411</u>	<u>22,907,730</u>	<u>335,681</u>	1%
Net Position, Ending	<u>\$ 24,797,096</u>	<u>\$ 23,243,411</u>	<u>\$ 1,553,685</u>	1%

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2018

#### Governmental Activities

Governmental activities increased the St. Helena Parish Police Jury's net position by \$1,553,685. Key elements of this change in net position as shown on the previous page are as follows:

- Total Revenues increased by \$1,369,130 or twenty-one percent during the year. The largest increase was due to the increase in capital grants and contributions in the amount of \$1,059,854.
- Total Expenses increased by \$151,126 or by approximately two percent during the year. The largest increase during 2018 was in public works in the amount of \$179,984.
- The increase in net position for 2018 was \$1,553,685 which was an increase from the previous year by \$1,218,004.

#### Fund Financial Analysis

As noted earlier, the Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Police Jury's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$9,862,879, a decrease of \$164,152. Approximately three percent of this total amount, \$310,464 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the St. Helena Parish Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was \$394,029. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$2,360,541. Unassigned fund balance represents approximately 17 percent of total general fund operating expenditures and other financing source outflows.

The fund balance of the St. Helena Parish Police Jury's general fund decreased by \$142,146 during the current fiscal year.

The Road Building & Maintenance Fund had a decrease in fund balance for the current year of \$269,529, for an ending total of \$2,683,006.

The Solid Waste Fund has a total fund balance of \$66,021 which decreased by \$66,007.

The Sales Tax Fund has a total fund balance of \$2,078,025 which increased by \$336,108.

The Hospital Hazard Mitigation Fund has a total fund balance of \$42,658, which decreased by \$24,225.

**St. Helena Parish Police Jury**

**Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2018**

**Major Fund Budgetary Highlights**

Differences between the original and final amended budgets of the major funds budgeted for expenditures resulted in an increase of \$897,897 in appropriations. Below are the largest increases between the original budget and the final amended budget during the year:

- 1) The General Fund appropriations of the amount of \$267,272.
- 2) Road District Mtc. Fund appropriations in the amount of \$442,920.

The actual revenues for the funds listed above were below the final budget as follows for 2018:

General Fund	\$ (16,893)
--------------	-------------

The actual charges to appropriations were more than the final budget appropriations for the following funds:

Road District Mtc. Fund	\$ 5,121
Solid Waste Fund	14,532
Sales Tax Fund	15,145

**Capital Assets and Debt Administration**

**Capital Assets**

The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2018, amounted to \$19,209,726 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Police Jury's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 8 to the financial statements on page 50 of this report.

**Capital Assets (Net of Depreciation)  
2018 and 2017**

Capital Assets	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2018	2017		
Land	\$ 330,932	\$ 242,736	\$ 88,196	36%
Construction in Progress	1,706,696	533,846	1,172,850	220%
Buildings and Improvements	6,601,176	6,491,191	109,985	2%
Machinery and Equipment	7,784,983	7,123,129	661,854	9%
Infrastructure	12,736,099	12,627,371	108,728	1%
Subtotal Capital Assets	29,159,886	27,018,273	2,141,613	8%
Less: Accumulated Depreciation	(9,950,160)	(9,393,196)	556,964	6%
<b>Capital Assets, Net</b>	<b>\$ 19,209,726</b>	<b>\$ 17,625,077</b>	<b>\$ 1,584,649</b>	<b>-9%</b>

**St. Helena Parish Police Jury**

**Management’s Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2018**

**Long-Term Obligations**

At December 31, 2018, the Police Jury had total long term obligations of \$4,150,187. Of this total, \$355,536 is due within one year. In the total long-term debt, \$1,217,000 comprises debt backed by the full faith and credit of the government. The remainder represents leases, unfunded net other post-employment benefit obligations, net pension liability, and compensated absences. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation. The current debt limitation for the St. Helena Parish Police Jury is \$4,713,191, which is significantly in excess of the St. Helena Parish Police Jury’s general obligation debt. The following table provides a summary of the Police Jury’s outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 14 to the financial statements on pages 54-55 of this report.

**Outstanding Debt  
2018 and 2017**

	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Debt backed by the Government		<b>(Restated)</b>
Certificates of Indebtedness	\$ 966,000	\$ 1,107,000
General Obligation Bonds	251,000	264,000
Subtotal of Debt backed by the Government	<u>1,217,000</u>	<u>1,371,000</u>
Other long term Indebtedness		
Capital Leases	711,165	696,185
Compensated Absences	300,489	302,081
Net Pension Liability	32,004	477,991
Other Post Employment Benefit Obligations	<u>1,889,529</u>	<u>2,078,030</u>
Subtotal Other long term Indebtedness	<u>2,933,187</u>	<u>3,554,287</u>
Total Long Term Debt	<u>\$ 4,150,187</u>	<u>\$ 4,925,287</u>

**Economic Factors and Next Year’s Budgets and Rates**

The following factors were considered in preparing the St. Helena Parish Police Jury’s budget for the 2019 fiscal year:

- The two major revenue sources for the general fund are gaming revenues and severance tax. Gaming Revenues decreased approximately \$53,208 between 2017 and 2018 and have been budgeted for \$945,000 for 2019. Severance tax increased \$56,727 between 2017 and 2018. Severance tax was budgeted at \$526,000 for 2019.
- Sales tax revenues decreased by approximately \$113,802 in 2018. The Road Maintenance Fund, Solid Waste Fund, and Sales Tax Fund combined have budgeted sales tax revenues at \$684,000 each for a total of \$2,052,000 for 2019.

**St. Helena Parish Police Jury**

**Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2018**

**Request for Information**

This financial report is designed to provide a general overview of the St. Helena Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Sharonda Brown, Secretary-Treasurer of the St. Helena Parish Police Jury, 17911 Hwy 37 North, Greensburg, Louisiana, 70441.

**Basic Financial Statements**  
Government-Wide Financial Statements

**St. Helena Parish Police Jury**  
**Statement of Net Position**  
**As of December 31, 2018**

	Primary Government	Discretely Presented Component Units			
	Governmental Activities	St. Helena Parish Hospital Serv Dist 1 & Subsidiary	Water Works Dist No. 2 of St. Helena Parish	Other Component Units	Total Component Units
<b>Assets</b>					
Current Assets:					
Cash and Cash Equivalents	\$ 6,995,342	\$ 4,418,474	\$ 718,208	\$ 229,791	\$ 5,366,473
Investments	573,088	-	-	20,424	20,424
Receivables, Net:	2,554,676	3,858,439	166,161	413,128	4,437,728
Inventory	-	370,373	55,608	-	425,981
Prepaid Insurance and Other Assets	73,172	170,277	6,966	8,268	185,511
<b>Total Current Assets</b>	<b>10,196,278</b>	<b>8,817,563</b>	<b>946,943</b>	<b>671,611</b>	<b>10,436,117</b>
Restricted Assets:					
Restricted Cash and Cash Equivalents	492,958	524,401	928,489	-	1,452,890
<b>Total Restricted Assets</b>	<b>492,958</b>	<b>524,401</b>	<b>928,489</b>	<b>-</b>	<b>1,452,890</b>
Capital Assets:					
Land	330,932	-	57,231	-	57,231
Capital Assets, Net	18,878,794	4,562,158	10,150,532	1,144,191	15,856,881
<b>Total Capital Assets</b>	<b>19,209,726</b>	<b>4,562,158</b>	<b>10,207,763</b>	<b>1,144,191</b>	<b>15,914,112</b>
Other Assets:					
Net Pension Asset	126,029	-	-	-	-
<b>Total Other Assets</b>	<b>126,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>30,024,991</b>	<b>13,904,122</b>	<b>12,083,195</b>	<b>1,815,802</b>	<b>27,803,119</b>
<b>Deferred Outflows of Resources</b>					
Pension Related	309,375	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<b>309,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts Payable	695,536	886,384	196,469	22,026	1,104,879
Other Accrued Payables	57,650	-	-	13,694	13,694
Accrued Interest on Long Term Indebtedness	11,796	-	20,721	2,386	23,107
Customer Deposits	-	-	100,305	-	100,305
Current Portion of Long Term Indebtedness					
Bonds Payable	160,000	186,863	103,859	43,552	334,274
Capital Leases	195,536	-	-	-	-
<b>Total Current Liabilities</b>	<b>1,120,518</b>	<b>1,073,247</b>	<b>421,354</b>	<b>81,658</b>	<b>1,576,259</b>
Long Term Liabilities:					
Bonds Payable	1,057,000	3,493,174	5,285,081	152,000	8,930,255
Capital Leases	515,629	-	-	-	-
Compensated Absences Payable	300,489	-	-	-	-
Other Post Employment Benefit Liability	1,889,529	-	-	-	-
Net Pension Liability	32,004	-	-	-	-
<b>Total Long Term Liabilities</b>	<b>3,794,651</b>	<b>3,493,174</b>	<b>5,285,081</b>	<b>152,000</b>	<b>8,930,255</b>
<b>Total Liabilities</b>	<b>4,915,169</b>	<b>4,566,421</b>	<b>5,706,435</b>	<b>233,658</b>	<b>10,506,514</b>
<b>Deferred Inflows of Resources</b>					
Pension Related	413,024	-	-	-	-
OPEB Related	209,077	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>622,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Net Investment in Capital Assets	17,269,765	882,121	4,818,823	946,253	6,647,197
Restricted for:					
Debt Service	1,709	524,401	-	202	524,603
Capital Projects	392,741	-	-	48,848	48,848
Other Purposes	9,074,399	-	758,418	-	758,418
Unrestricted	(1,941,518)	7,931,179	799,519	586,841	9,317,539
<b>Total Net Position</b>	<b>\$ 24,797,096</b>	<b>\$ 9,337,701</b>	<b>\$ 6,376,760</b>	<b>\$ 1,582,144</b>	<b>\$ 17,296,605</b>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury  
 Statement of Activities  
 For the year ended December 31, 2018

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Governmental Activities	Discretely Presented Component Units			
						Hospital Serv Dist 1 & Subsidiary	Water Works Dist No. 2 of St. Helena Par	Other Component Units	Total Component Units
<b>Governmental Activities</b>									
General Government	\$ 1,604,339	\$ 309,491	\$ 30,998	\$ 20,206	\$ (1,243,644)				
Public Safety	1,173,711	129,263	30,051	442,365	(572,032)				
Public Works	3,146,066	4,200	260,318	951,725	(1,929,823)				
Health and Welfare	162,339	3,950	16,460	33,726	(108,203)				
Cultural and Recreation	61,986	-	-	-	(61,986)				
Economic Development	33,498	-	-	85,335	51,837				
Interest on Long Term Indebtedness	62,307	-	-	-	(62,307)				
<b>Total Governmental Activities</b>	<u>6,244,246</u>	<u>446,904</u>	<u>337,827</u>	<u>1,533,357</u>	<u>(3,926,158)</u>				
<b>Discretely Presented Component Units</b>									
St. Helena Parish Hospital Serv Dist 1 & Subsidiary	\$ 13,557,951	\$ 10,785,283	\$ -	\$ 2,266,101	\$ (506,567)	\$ -	\$ -	\$ (506,567)	
Water Works District No. 2 of St. Helena Parish	1,153,169	1,055,562	-	925,400		827,793		827,793	
Other Component Units	437,626	30,000	-	-			(407,626)	(407,626)	
<b>Total Discretely Presented Component Units</b>	<u>15,148,746</u>	<u>11,870,845</u>	<u>-</u>	<u>3,191,501</u>	<u>(506,567)</u>	<u>827,793</u>	<u>(407,626)</u>	<u>(86,400)</u>	
<b>General Revenues:</b>									
Taxes:									
Property Taxes					1,758,323	1,068,000	-	420,959	1,488,959
Sales Taxes					2,116,293	-	-	2,933	2,933
Other Taxes					1,832	-	-	-	-
Fire Insurance Rebates					28,532	-	-	6,484	6,484
Intergovernmental									
Gaming					964,754	-	-	-	-
Severance Taxes					513,964	-	-	-	-
State Revenue Sharing					77,718	-	-	-	-
Investment Earnings					114,466	52,378	35,912	2,655	90,945
Recovery of Bad Debts					-	-	1,614	-	1,614
Miscellaneous					41,001	128,875	7,151	19,400	155,426
Payments (to) from Other Local Governments					(177,037)	-	-	-	-
Gain (Loss) on Sale or Acquisition (Disposition) of Assets					39,997	-	-	-	-
<b>Total General Revenues and Transfers</b>					<u>5,479,843</u>	<u>1,249,253</u>	<u>44,677</u>	<u>452,431</u>	<u>1,746,361</u>
<b>Change in Net Position</b>					<u>1,553,685</u>	<u>742,686</u>	<u>872,470</u>	<u>44,805</u>	<u>1,659,961</u>
<b>Net Position - Beginning</b>					23,149,177	8,595,015	5,504,290	1,537,339	15,636,644
Prior Period Adjustments (Note 29)					94,234	-	-	-	-
<b>Net Position - Beginning (Restated)</b>					<u>23,243,411</u>	<u>8,595,015</u>	<u>5,504,290</u>	<u>1,537,339</u>	<u>15,636,644</u>
<b>Net Position - Ending</b>					<u>\$ 24,797,096</u>	<u>\$ 9,337,701</u>	<u>\$ 6,376,760</u>	<u>\$ 1,582,144</u>	<u>\$ 17,296,605</u>

The accompanying notes are an integral part of this statement.

# Basic Financial Statements

## Fund Financial Statements

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds**  
**As of December 31, 2018**

	<u>Major Funds</u>					<u>Nonmajor Funds</u>		Total Governmental Funds
	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds		
<b>Assets</b>								
Cash and Equivalents	\$ 157,883	\$ 2,211,673	\$ 13,914	\$ 2,025,918	\$ 61,883	\$ 3,001,654	\$ 7,472,925	
Investments	-	-	-	-	-	157,388	157,388	
Receivables, Net:	340,763	542,178	52,107	52,107	298,550	1,268,972	2,554,677	
Due From Other Funds	71,547	-	-	-	-	-	71,547	
Restricted Cash	-	-	-	-	-	431,075	431,075	
<b>Total Assets</b>	<b>\$ 570,193</b>	<b>\$ 2,753,851</b>	<b>\$ 66,021</b>	<b>\$ 2,078,025</b>	<b>\$ 360,433</b>	<b>\$ 4,859,089</b>	<b>\$ 10,687,612</b>	
<b>Liabilities and Fund Balances</b>								
Liabilities:								
Accounts Payable	\$ 172,560	\$ 55,510	\$ -	\$ -	\$ 317,775	\$ 149,691	\$ 695,536	
Other Accrued Liabilities	3,604	15,335	-	-	-	38,711	57,650	
Due to Other Funds	-	-	-	-	-	71,547	71,547	
<b>Total Liabilities</b>	<b>176,164</b>	<b>70,845</b>	<b>-</b>	<b>-</b>	<b>317,775</b>	<b>259,949</b>	<b>824,733</b>	
Fund Balances:								
Restricted	-	2,683,006	66,021	2,078,025	42,658	4,682,705	9,552,415	
Unassigned	394,029	-	-	-	-	(83,565)	310,464	
<b>Total Fund Balances (Deficit)</b>	<b>394,029</b>	<b>2,683,006</b>	<b>66,021</b>	<b>2,078,025</b>	<b>42,658</b>	<b>4,599,140</b>	<b>9,862,879</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 570,193</b>	<b>\$ 2,753,851</b>	<b>\$ 66,021</b>	<b>\$ 2,078,025</b>	<b>\$ 360,433</b>	<b>\$ 4,859,089</b>	<b>\$ 10,687,612</b>	

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Financial Statement of Net Position**  
**As of December 31, 2018**

Amounts reported for governmental activities in the Statement of Net Position are different because:

<b>Fund Balances, Total Governmental Funds (Statement C)</b>	\$	9,862,879
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.		
Governmental capital assets net of depreciation		19,209,726
Prepaid Insurance not recorded in the fund basis financial statements		73,172
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the Governmental Funds		(11,797)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental funds.		
Notes and Loans Payable		(1,217,000)
Capital Leases Payable		(711,165)
Compensated Absences Payable		(300,489)
Net Pension Liability		94,025
Deferred Outflows of Resources		309,375
Deferred Inflows of Resources		(622,101)
Other Post Employment Benefit Liability		(1,889,529)
<b>Net Position of Governmental Activities (Statement A)</b>	<b>\$</b>	<b><u>24,797,096</u></b>

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2018**

	<u>Major Funds</u>					<u>Nonmajor Funds</u>	
	<u>General Fund</u>	<u>Road Building &amp; Maintenance Fund</u>	<u>Solid Waste Fund</u>	<u>Sales Tax Fund</u>	<u>Hospital Hazard Mitigation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 103,549	\$ 470,846	\$ -	\$ -	\$ -	\$ 1,183,928	\$ 1,758,323
Other	1,832	-	-	-	-	-	1,832
Sales and Use	-	705,431	705,431	705,431	-	-	2,116,293
Licenses and Permits	264,695	4,200	-	-	-	-	268,895
Intergovernmental							-
Gaming	964,754	-	-	-	-	-	964,754
Grants - Federal	58,687	-	-	-	535,336	879,157	1,473,180
Grants - State	16,460	174,765	-	-	-	175,780	367,005
Severance Taxes	513,964	-	-	-	-	-	513,964
State Revenue Sharing	5,789	20,620	-	-	-	51,309	77,718
Charges for Services	3,950	-	-	-	-	161,928	165,878
Fines and Forfeitures	7,824	-	-	-	-	4,307	12,131
Investment Earnings	3,702	32,930	1,203	26,667	-	49,964	114,466
Miscellaneous	28,170	808	-	-	-	40,555	69,533
On Behalf Payments	14,400	-	-	-	-	-	14,400
<b>Total Revenues</b>	<u>1,987,776</u>	<u>1,409,600</u>	<u>706,634</u>	<u>732,098</u>	<u>535,336</u>	<u>2,546,928</u>	<u>7,918,372</u>

(Continued)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2018**

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
<b>Expenditures</b>							
<b>General Government</b>							
Salaries	\$ 569,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,409
Benefits and Payroll Taxes	187,314	7,667	-	-	-	37,345	232,326
District Attorney's Office	189,200	-	-	-	-	-	189,200
Insurance	36,441	-	-	-	-	-	36,441
Other operating	205,459	-	-	-	-	-	205,459
Professional Fees	138,210	2,760	-	-	-	-	140,970
Repairs and Maintenance	77,613	-	-	-	-	-	77,613
Supplies	69,551	-	-	-	-	-	69,551
<b>Total General Government</b>	<b>1,473,197</b>	<b>10,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,345</b>	<b>1,520,969</b>
<b>Public Safety</b>							
Salaries	79,952	-	-	-	-	16,427	96,379
Benefits and Payroll Taxes	16,082	-	-	-	-	7,931	24,013
Insurance	5,516	-	-	-	-	80,359	85,875
Other operating	7,079	-	-	-	-	195,379	202,458
Payments for Prisoners	383,805	-	-	-	-	-	383,805
Supplies	33,005	-	-	-	-	-	33,005
Utilities	18,893	-	-	-	-	22,905	41,798
<b>Total Public Safety</b>	<b>544,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>323,001</b>	<b>867,333</b>
<b>Public Works</b>							
Salaries	-	611,105	61,077	-	-	218,395	890,577
Benefits and Payroll Taxes	-	271,519	9,139	-	-	62,333	342,991
Insurance	-	42,816	-	-	-	647	43,463
Other operating	-	25,065	6,489	-	-	11,360	42,914
Rent	-	27,351	-	-	-	-	27,351
Road Materials	-	199,692	-	-	-	31,902	231,594
Vehicle Expenses	-	204,394	3,060	-	-	72,053	279,507
Waste Collection	-	-	796,126	-	-	-	796,126
<b>Total Public Works</b>	<b>-</b>	<b>1,381,942</b>	<b>875,891</b>	<b>-</b>	<b>-</b>	<b>396,690</b>	<b>2,654,523</b>
<b>Health and Welfare</b>							
Salaries	36,219	-	-	-	-	-	36,219
Benefits and Payroll Taxes	12,197	-	-	-	-	-	12,197
Insurance	12,904	-	-	-	-	-	12,904
Other operating	23,512	-	-	-	-	33,936	57,448
Repairs and Maintenance	6,184	-	-	-	-	-	6,184
Supplies	1,581	-	-	-	-	-	1,581
<b>Total Health and Welfare</b>	<b>92,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,936</b>	<b>126,533</b>
<b>Recreation</b>							
Salaries	-	-	-	-	-	-	-
Insurance	8,434	-	-	-	-	-	8,434
Other operating	-	-	-	-	-	-	-
Repairs and Maintenance	2,826	-	-	-	-	-	2,826
Utilities	19,714	-	-	-	-	-	19,714
<b>Total Recreation</b>	<b>30,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,974</b>
<b>Economic Development</b>							
Salaries	-	-	-	-	-	-	-
Benefits and Payroll Taxes	-	-	-	-	-	-	-
Insurance	362	-	-	-	-	-	362
Other operating	30,291	-	-	-	-	-	30,291
Rent	8,400	-	-	-	-	-	8,400
Repairs and Maintenance	-	-	-	-	-	-	-
Telephone	8,072	-	-	-	-	-	8,072
<b>Total Economic Development</b>	<b>47,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,125</b>
Capital Outlays	41,130	215,220	-	-	509,561	1,796,895	2,562,806
<b>Debt Service</b>							
Principal	2,555	52,982	-	-	-	275,680	331,217
Interest	1,081	5,862	-	-	-	56,859	63,802
<b>Total Expenditures</b>	<b>2,232,991</b>	<b>1,666,433</b>	<b>875,891</b>	<b>-</b>	<b>509,561</b>	<b>2,920,406</b>	<b>8,205,282</b>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>							
	(245,215)	(256,833)	(169,257)	732,098	25,775	(373,478)	(286,910)

(Continued)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2018**

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Governmental Funds	Total Governmental Funds
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	\$ 210,499	\$ 291,849	\$ 135,310	\$ -	\$ -	\$ 414,451	\$ 1,052,109
Operating Transfers (Out)	(105,116)	(353,200)	(32,060)	(395,990)	-	(165,743)	(1,052,109)
Payments from (to) Other Governments	-	-	-	-	(50,000)	(104,603)	(154,603)
Payments to Component Units	(22,434)	-	-	-	-	-	(22,434)
Sale of Capital Assets	-	43,625	-	-	-	63,972	107,597
Proceeds from Debt/Lease	20,120	5,030	-	-	-	167,048	192,198
<b>Total Other Financing Sources (Uses)</b>	<u>103,069</u>	<u>(12,696)</u>	<u>103,250</u>	<u>(395,990)</u>	<u>(50,000)</u>	<u>375,125</u>	<u>122,758</u>
<b>Net Change in Fund Balances</b>	<u>(142,146)</u>	<u>(269,529)</u>	<u>(66,007)</u>	<u>336,108</u>	<u>(24,225)</u>	<u>1,647</u>	<u>(164,152)</u>
<b>Fund Balances, (Deficit) Beginning</b>	<u>536,175</u>	<u>2,952,535</u>	<u>132,028</u>	<u>1,741,917</u>	<u>66,883</u>	<u>4,597,493</u>	<u>10,027,031</u>
<b>Fund Balances, (Deficit) Ending</b>	<u>\$ 394,029</u>	<u>\$ 2,683,006</u>	<u>\$ 66,021</u>	<u>2,078,025</u>	<u>\$ 42,658</u>	<u>\$ 4,599,140</u>	<u>\$ 9,862,879</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Government-Wide Statement of Activities**  
**For the year ended December 31, 2018**

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

**Net Change in Fund Balances, Total Governmental Funds, Statement E** \$ (164,152)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period net of the gain on the sale of capital assets, which also is not reflected in the fund basis financial statements.

Expenditures for capital assets	\$ 2,547,561	
Less:		
Proceeds from the sale of capital assets	(107,597)	
Current year depreciation	(895,312)	
Gain (Loss) on disposition of capital assets	39,997	
		1,584,649

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease Obligation proceeds	(192,198)	
Repayment of Principal	331,217	
		139,019

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, (essentially, the amounts actually paid) vacation and sick time earned exceeded the amounts used.

1,592

Non-employer contributions to cost-sharing pension plan

16,598

Certain items reported in the statement of activities does not require the use of current financial resources and are therefore not reported as expenditures in governmental funds. These items consist of:

Change in net pension liability and related deferrals	(10,223)	
Change in net OPEB liability and related deferrals	(20,576)	
Change in accrued interest	1,494	

Insurance which covers future periods is reflected in expenditures on the governmental funds. However, the statement of net position accounts for the expenses as a prepaid item.

5,284

**Change in Net Position of Governmental Activities, Statement B** \$ 1,553,685

The accompanying notes are an integral part of this statement.

# Basic Financial Statements

## Fiduciary Fund Financial Statements

**St. Helena Parish Police Jury**  
**Statement of Net Position - Fiduciary Funds**  
**As of December 31, 2018**

**Statement G**

		<u>Agency Fund</u>
		<u>Library Fund</u>
<b>Assets</b>		
Cash and Cash Equivalents	\$	-
Receivables, Net:		
Property Taxes		115,387
State Revenue Sharing		4,106
<b>Total Assets</b>	<b>\$</b>	<b><u>119,493</u></b>
<b>Liabilities</b>		
Deposits Due to Audubon Regional Library	\$	115,659
Other Liabilities		3,834
<b>Total Liabilities</b>	<b>\$</b>	<b><u>119,493</u></b>

The accompanying notes are an integral part of this statement.

# Basic Financial Statements

## Notes to the Financial Statements

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 2018**

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**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**Introduction**

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing various districts within the parish. The jurors serve four-year terms.

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

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,262 residents. Excluding the Police Jurors and assistant district attorneys, the St. Helena Parish Police Jury employs an estimated 108 employees, including constables and justice of the peace.

As the governing authority of the parish, for reporting purposes, the St. Helena Parish Police Jury is the reporting entity for St. Helena Parish. The Financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board (GASB) Statement No.14 established criteria for determining the governmental reporting entity and component units that should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. These criteria include:

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 or the organization is not included because of the nature or significance of the relationship.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

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

<u>Component Unit</u>	<u>Method of Inclusion</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Included within the reporting entity:			
St. Helena Parish Hospital Service Dist. No. 1 & Subsidiary	Discrete	October 31	1
Waterworks District No. 2 of St. Helena Parish	Discrete	December 31	1
St. Helena Parish Fire District No. 4	Discrete	December 31	1
St. Helena Parish Tourist Commission	Discrete	December 31	1
St. Helena 5th Ward Recreation District	Discrete	December 31	1

Within the above component units, the St. Helena Parish Hospital Service District No. 1 is a significant component of the St. Helena Parish Police Jury, with the St. Helena Parish Hospital Service District No. 1 comprising 24%, 22%, and 58% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. On December 29, 1962, the St. Helena Parish Police Jury passed a resolution creating the St. Helena Parish Hospital Service District No. 1 & Subsidiary (the District) under the authority of Chapter 10 of Title 46 of the Louisiana Revised Statutes of 1950, as amended. The Hospital District earns revenues by providing inpatient, outpatient, and emergency care services to patients in the St. Helena Parish area. The Hospital District also operates a 72-bed nursing home and a 24-unit apartment complex for the elderly and handicapped. During 2004, the District created St. Helena Medical Foundation, Inc., a legal entity to which charitable donations to the District are made on a tax-deductible basis.

Waterworks District No. 2 of St. Helena Parish is also a significant component of the St. Helena Parish Police Jury, with Waterworks District No. 2 comprising 21%, 15%, and 8% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. Waterworks District No. 2 of St. Helena Parish was established July, 1983 by an ordinance of the St. Helena Parish Police Jury, pursuant to provisions of Louisiana Revised Statutes 33:3813. The Waterworks District provides water to 2,550 customers as of December 31, 2018.

Complete financial statements for St. Helena Parish Hospital Service District No. 1 and for Waterworks District No. 2 of St. Helena Parish can be obtained from the Office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802. Separate financial statements for the remaining components listed above can be obtained by contacting the component unit.

**1. Summary of Significant Accounting Policies**

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

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Police Jury has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Police Jury to be presented as a change in net position.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J – Net Position and Fund Balance*. The Police Jury adopted GASB Statement No. 63 for the fiscal year ended December 31, 2012. The Police Jury had deferred outflows and deferred inflows of resources related to pension of \$309,375 and \$622,101, respectively, at December 31, 2018.

The St. Helena Parish Police Jury has also previously adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The application of this standard to long-term debt offerings of the Police Jury is more fully described in *Footnote I – Long-Term Obligations*.

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all nonfiduciary activities of the primary government and its component units. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 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, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**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 the proprietary fund and fiduciary fund financial statements. 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. 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 sixty 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.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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 District and Maintenance Fund* is a special revenue fund used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.
- The *Solid Waste Management Sales Tax Fund* is a special revenue fund used to account for the operations of a solid waste program for the Parish of St. Helena.
- The *Sales Tax Fund* is a special revenue fund used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish. Financing is provided by one-percent sales tax revenues.
- The *Hospital Hazard Mitigation Fund* is used to account for federal grants for the purpose of Hazardous Mitigation repairs to the St. Helena Parish Sheriff, St. Helena Parish Hospital, and the St. Helena Parish Police Jury buildings. The fund is also used to account for grants related to the construction of the St. Helena Sewage Pond and a drainage project for seven bridges.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule, if applicable, are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of 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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The St. Helena Parish Police Jury does not have any proprietary funds.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

When restricted, committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restrictions, commitment, or assignment actions.

**C. Deposits and Investments**

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, time 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 deposit, government-backed securities, commercial paper, the state-sponsored investment pool, and mutual funds consisting solely of government-backed securities.

Investments for the Police Jury, as well as for its component units, are reported at fair market 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." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Property Taxes

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>	<b>Expiration Date</b>
<b>Parish Wide Taxes:</b>			
General Fund	2.35 mills	2.35	No Expiration
Parish Wide Road Tax	5.00 mills	5.00	2019
Roads	5.00 mills	5.00	2024
Parish Library Fund	2.50 mills	2.50	2027
<b>District Taxes:</b>			
Road District #1 Maintenance Fund	8.00 mills	8.86	2019
Road District #1 Maintenance Fund	10.00 mills	10.00	2027
Sub-Road District #1 of Road District #2	10.00 mills	10.41	2022
Sub-Road District #1 of Road District #2	5.00 mills	5.00	2025
Sub-Road District #2 of Road District #2	10.00 mills	10.00	2024
Sub-Road District #2 of Road District #2	6.00 mills	6.00	2025
Road District #3 Maintenance Fund	5.70 mills	5.70	2028
Road District #3 Maintenance Fund	8.40 mills	8.40	2028
Road District #4 Maintenance Fund	5.00 mills	5.00	2028
Road District #4 Maintenance Fund	10.00 mills	10.00	2027
Road District #5 Maintenance Fund	7.17 mills	7.17	2025
Road District #5 Maintenance Fund	5.12 mills	5.12	2025
Road District #6 Maintenance Fund	15.00 mills	15.00	2022
Fifth Ward Fire Protection District Maintenance	10.00 mills	10.48	2019
Fifth Ward Fire Protection District Maintenance	15.00 mills	15.33	2024
Fire Protection District #2	10.05 mills	7.92	2019
Fire Protection District #3	5.00 mills	5.50	2024
Fire Protection District #3	5.00 mills	5.50	2019
South 2nd Fire	10.00 mills	10.00	2021
South 2nd Fire	10.00 mills	10.00	2024
6th Ward Fire Protection	15.00 mills	15.59	2020

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 2018**

The following are the principal taxpayers and related property tax revenue for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
Transcontinental	Pipeline	\$ 5,614,290	8.63%	\$ 242,313
Demco	Utility	4,135,310	6.35%	166,506
Amerchol Corp	Chemical Plant	3,217,860	4.94%	93,157
Entergy LA, LLC	Utility	2,152,310	3.31%	42,659
Soterra, LLC	Timber	1,902,630	2.92%	83,890

Sales and Use Taxes

A total of three percent in sales and use taxes was approved by the voters of St. Helena Parish. Each of the sales taxes was approved in perpetuity, as follows:

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989, a one-percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax are dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

On October 20, 2007, voters of St. Helena Parish approved an additional one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax became effective January 1, 2008 and is dedicated and used for funding waste collection and disposal for the parish.

On May 4, 2013, the voters of St. Helena Parish approved the rededication of one-half of one percent (1/2%) of the proceeds of the one percent sales and use tax levied for solid waste collection and disposals to be used to improve, maintain, repair, and/or resurface public roads in the parish.

On December 6, 2014, the voters approved the rededication of the proceeds from the one percent sales tax previously levied on October 20, 2007 and the portion subsequently rededicated May 4, 2013 as follows:

- 1) All tax proceeds collected but unexpended before May 4, 2013 is dedicated and used for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, included acquiring, operating, and maintaining equipment.
- 2) All tax proceeds collected after May 4, 2013 is dedicated to funding the waste collection and disposal program and for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

The Police Jury and Sheriff of St. Helena Parish have entered into an agreement in which the Sheriff is to collect the sales and use taxes for a stipulated fee. The Sheriff remits the tax proceeds to the Police Jury on a monthly basis. Sales taxes are accrued through the month collected at fiscal year-end.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**E. Inventories and Prepaid Items**

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2018, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future accounting periods. The Police Jury recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**F. Restricted Net Position**

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments and are imposed by law through constitutional provisions or enabling legislation.

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains the following thresholds for capitalizing capital assets:

<u>Category</u>	<u>Capitalize and Depreciate</u>
Land and Construction in Progress	Capitalize Only
Land Improvements	\$ 12,500
Buildings and Building Improvements	\$ 25,000
Machinery, Equipment, Vehicles	\$ 2,500
Infrastructure	\$ 100,000

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	20 - 40 Years
Roads, Bridges, and Infrastructure	20 - 40 Years
Land Improvements	20 - 30 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 10 Years

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**H. Compensated Absences**

The Police Jury has the following policy related to vacation and sick leave:

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after twenty-five years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees, and employees who work forty hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

The Police Jury's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments, as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability, which includes both accrued vacation and sick leave is reported in 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.

**I. Long-Term Obligations**

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, were previously deferred and amortized over the life

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of the bonds using the effective interest method. Bonds payable were reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which required governmental entities to expense bond issuance costs in the period incurred. The Police Jury also adopted GASB 63, which has changed net assets to net position and utilizes deferred inflows and outflows.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are now expensed in the period occurred under GASB 65.

**J. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position**

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

- **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The Police Jury adopted GASB 54 for the year ended December 31, 2011. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance

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more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision-making authority, which is the Board. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Board. Positive amounts are reported only in the general fund.

**K. Comparative Data/Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**L. 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.

**M. Estimates**

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

**N. Reconciliations of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

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**2. Stewardship, Compliance and Accountability**

**A. Deficits**

The following funds had deficit fund balances at December 31, 2018:

<u>Non-Major Funds</u>	<u>Deficit Balance</u>
CDBG Housing Fund	\$ (5,093)
Courthouse Project Fund	(34,061)
LGAP Grant Fund	(8,314)
LRA-CDBG Fund	(36,097)

**3. Cash and Cash Equivalents**

At December 31, 2018, the Police Jury has cash and cash equivalents (book balances) totaling, as follows:

	<b>2018</b>
Interest Bearing Demand Deposits	\$ <u>7,488,300</u>
	\$ <u>7,488,300</u>

These demand deposits are stated at cost, which approximates market. Under state law, these 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 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.

The Police Jury also invests excess funds in certificates of deposits, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments for financial reporting.

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. As of December 31, 2018, the Police Jury has \$7,485,934 in deposits (collected bank balances), entirely consisting of demand deposits. The demand deposits are secured from risk by \$250,000 of federal deposit insurance and the remaining \$7,235,934 is exposed to custodial credit risk because while the amount is secured, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, 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 has failed to pay deposited funds upon demand.

*Custodial Credit Risk:* For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. The Police Jury does not have a formal policy for custodial risk. However, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

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**4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Police Jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Police Jury's name

The Police Jury held \$573,088 in certificates of deposits with original maturities of greater than three months at December 31, 2018. These certificates of deposits were held in the custodial bank and secured by risk by \$250,000 of federal deposit insurance and \$323,088 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices. *Interest Rate Risk*: The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**5. Receivables**

The Governmental Fund receivables at December 31, 2018 consist of the following:

Government Receivables	General Fund	Road Building & Maint- enance Fund	Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Funds	Total
Accounts	\$ 903	\$ -	\$ -	\$ -	\$ -	\$ 21,921	\$ 22,824
Ad Valorem Taxes	110,679	470,975	-	-	-	1,185,751	1,767,405
Sales and Use Taxes	-	52,107	52,107	52,107	-	-	156,321
Severance Taxes	124,972	-	-	-	-	2,953	127,925
Revenue Sharing	3,859	13,747	-	-	-	31,253	48,859
Gaming	93,283	-	-	-	-	-	93,283
Franchise Taxes	-	-	-	-	-	1,265	1,265
Federal Grants	9,043	-	-	-	298,550	15,962	323,555
State Grants	-	14,775	-	-	-	-	14,775
Other	238	-	-	-	-	33,600	33,838
<b>Total Government Receivables</b>	<u>342,977</u>	<u>551,604</u>	<u>52,107</u>	<u>52,107</u>	<u>298,550</u>	<u>1,292,705</u>	<u>2,590,050</u>
Less: Allowance for uncollectable	(2,215)	(9,426)	-	-	-	(23,733)	(35,374)
<b>Total</b>	<u>\$ 340,762</u>	<u>\$ 542,178</u>	<u>\$ 52,107</u>	<u>\$ 52,107</u>	<u>\$ 298,550</u>	<u>\$ 1,268,972</u>	<u>\$ 2,554,676</u>

Uncollectible accounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. Uncollectible accounts at December 31, 2018 for Ad Valorem taxes totaled \$35,374.

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**6. Restricted Assets**

The following is a listing of the restricted assets for the fund financial statements on December 31, 2018:

<b>Restricted Assets</b>	<u>General Fund</u>	<u>Road Building &amp; Maint- enance Fund</u>	<u>Solid Waste Fund</u>	<u>Sales Tax Fund</u>	<u>Hospital Hazard Mitigation</u>	<u>Other Funds</u>	<u><b>Total</b></u>
Cash and Cash Equivalents							
Bond Sinking Fund Accounts	\$ -	\$ -	\$ -	\$ -	-	\$ 1,709	\$ 1,709
Capital Project Fund Accounts	-	-	-	-	-	429,366	429,366
<b>Total Restricted Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 431,075</u>	<u>\$ 431,075</u>

**7. Interfund Receivables/Payables and Transfers**

The following is a detailed list of interfund balances reported in the fund financial statements on December 31, 2018:

<b>Interfund Balances</b>	<u><b>Due From Other Funds</b></u>	<u><b>Due To Other Funds</b></u>
<b>Major Funds:</b>		
General Fund	\$ 71,547	\$ -
 <b>Non-Major Funds :</b>		
CDBG Fund	-	12,313
LGAP Grant Fund	-	9,092
LRA - LCDBG Fund	-	15,980
Public Human Transit	-	100
Courthouse Project Fund	-	34,062
<b>Total Interfund Balances</b>	<u>\$ 71,547</u>	<u>\$ 71,547</u>

The interfund receivables and payables have occurred at various times and are expected to be repaid.

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The following is a detailed list of interfund transfers reported in the fund financial statements during the year ended December 31, 2018:

<b>Interfund Transfers</b>	<b>Transfers In From Other Funds</b>	<b>Transfers Out To Other Funds</b>
	<u>          </u>	<u>          </u>
<b>Major Funds :</b>		
General Fund	\$ 210,498	\$ 105,116
Road, Building, and Maintenance Fund	291,849	353,200
Solid Waste Fund	135,310	32,060
Sales Tax Fund	-	395,990
<b>Non-Major Funds :</b>		
Road District Maintenance #1	10,000	4,572
Sub Road 1 of Road District #2	10,000	1,604
Sub Road 2 of Road District #2 Fund	20,000	7,477
Road District Maintenance #3 Fund	23,108	11,260
Road District Maintenance #4 Fund	20,000	3,455
Road District Maintenance #5 Fund	20,000	18,917
Road District Maintenance #6 Fund	40,040	3,305
Fifth Ward Fire District Fund	-	7,197
Fire Protection District #2	-	3,826
Fire Protection District #3	-	6,365
South Second Ward Fire Protection	-	2,508
Sixth Ward Fire District Fund	-	17,687
E-911 Fund	-	4,256
Off Duty Law Enforcement	-	141
Revolving Loan Fund	-	3
Office of Motor Vehicle Fund	-	832
Revenue Bond Sinking Fund	27,520	-
Road District #1 Sinking Fund	-	-
Sub Road 1 of Road District #2 Sinking Fund	-	-
Sub Road 2 of 2 Sinking Fund	-	-
Road District #3 Sinking Fund	-	-
Road District #4 Sinking Fund	-	-
Road District #5 Sinking Fund	-	-
Fifth Ward Fire Sinking Fund	-	-
Road Rehab Sinking Fund	166,188	-
LGAP Grant Fund	77,596	72,338
<b>Total Interfund Transfers</b>	<b>\$ 1,052,109</b>	<b>\$ 1,052,109</b>

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The following is a list of further information detailing the significant interfund transfers scheduled on the previous page during the year ending December 31, 2018.

The reasons for significant interfund transfers are described below:

- A transfer in to the general fund in the amount of \$200,010 was from several special revenue funds for a four percent administrative fee to cover operating costs as follows: E-911 \$4,256, 5<sup>th</sup> Ward Fire \$7,197, Revolving Loan \$3, South Second Ward Fire \$2,508, Fire Protection District #2 \$3,826, Fire Protection District #3 \$6,365, 6<sup>th</sup> Ward Fire \$17,687, Off Duty Law Enforcement \$141, OMV \$832, Solid Waste \$32,060, Sales Tax \$30,680, Road District Maintenance Fund \$67,013, Road District #1 \$4,572, Sub Road 1 of Road District #2 \$1,604, Sub Road 2 of Road District #2 \$4,369, Road District #3 \$6,220, Road District #4 \$3,455, Road District #5 \$3,917, and Road District #6 \$3,305.
- Transfers out of the Road District Maintenance Fund in the amount of \$120,000 were made to assist in covering operating expenses as follows: Road District Maintenance Fund #1 and Sub Road 1 of Road District #2 \$10,000 each and Sub Road 2 of Road District #2 and Road District's 3, 4, 5, and 6 \$20,000 each.
- An amount equal to the principal and interest accruing on the 2001 revenue bonds was deposited each month into the Revenue Bond 2001 Sinking Fund from general fund revenues. The transfer from the General fund to the Revenue Bond Sinking fund for 2018 was \$27,520.
- The Road District #1 transferred an annual principal and interest payment of \$166,188 on a certificate of indebtedness for District #1 to the district's sinking fund.
- The Sales Tax Fund transferred \$230,000 to the Road District Maintenance Fund and \$135,310 to the Solid Waste Fund to fund constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish and to fund the solid waste program.

There are various other transfers in and out between the general fund, the special revenue funds, the debt service funds, and the capital project funds to cover various costs and to close out the capital projects which were completed and the debt service funds that were closed.

**Required Transfers**

- Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end is transferred to the Criminal Court Fund. A surplus of \$5,406 was due to the Criminal Court Fund at the fiscal year ended December 31, 2018.

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**8. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2018 for governmental activities is as follows:

<b>Governmental Activities Capital Assets:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Capital Assets Not Being Depreciated:					
Land	\$ 242,736	\$ 88,196	\$ -	\$ -	\$ 330,932
Construction in Progress	533,846	1,172,850	-	-	1,706,696
Total Capital Assets Not Being Depreciated	<u>776,582</u>	<u>1,261,046</u>	<u>-</u>	<u>-</u>	<u>2,037,628</u>
Capital Assets Being Depreciated:					
Buildings and Improvements	6,491,191	109,985	-	-	6,601,176
Machinery and Equipment	7,123,129	1,067,803	(405,949)	-	7,784,983
Infrastructure	12,627,371	108,728	-	-	12,736,099
Total Capital Assets Being Depreciated	<u>26,241,691</u>	<u>1,286,516</u>	<u>(405,949)</u>	<u>-</u>	<u>27,122,258</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	(2,492,423)	(161,803)	-	-	(2,654,226)
Machinery and Equipment	(4,763,414)	(416,305)	338,348	-	(4,841,371)
Infrastructure	(2,137,359)	(317,204)	-	-	(2,454,563)
Total Accumulated Depreciation	<u>(9,393,196)</u>	<u>(895,312)</u>	<u>338,348</u>	<u>-</u>	<u>(9,950,160)</u>
Total Capital Assets Being Depreciated, Net	<u>16,848,495</u>	<u>391,204</u>	<u>(67,601)</u>	<u>-</u>	<u>17,172,098</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<u>\$ 17,625,077</u>	<u>\$ 1,652,250</u>	<u>\$ (67,601)</u>	<u>\$ -</u>	<u>\$ 19,209,726</u>

Depreciation was charged to governmental functions as follows:

General Government	\$ 53,545
Public Safety	291,957
Public Works	481,659
Health & Welfare	35,416
Recreation	31,873
Economic Development	862
	<u>\$ 895,312</u>

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**9. Construction Commitments**

The police jury has active construction projects as of December 31, 2018.

- LRA-CDBG Louisiana Recovery Authority-Louisiana Community Development Block Grant Fund - A community development block grant in the amount of \$700,000 related to community water enrichment was awarded to the Police Jury. The project was started in 2016 and was not complete at year end.
- Louisiana Governor's Assistance Program Grants (LGAP) –A state grant in the amount of \$63,800 was awarded to the Police Jury for the purpose of relocating Rocky Hill Church Road. The project was started in 2018 and was not complete as of December 31, 2018.
- Hospital Hazard Mitigation Fund – Federal grants have been awarded to the Police Jury for the following various projects:
  - a) St. Helena Sewage Pond Retrofit. The estimated cost of the project is \$497,300. The amount spent to-date is \$131,901 with a remaining commitment of \$365,399.
  - b) St. Helena Drainage Culvert (seven bridges). The estimated cost of the project is \$1,939,443. The amount spent to-date is \$479,846 with a remaining commitment of \$1,459,597.

At December 31, 2018 the commitments are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
LCDBG 2015 Water System Improvement Project	\$ -	\$ 275,228
LGAP Fund	9,900	53,900
Hospital Hazardous Mitigation	611,747	1,824,996
	<u>\$ 621,647</u>	<u>\$ 2,154,124</u>

**10. Prepaid Insurance**

Insurance costs which cover future periods are recognized in the governmental fund financial statements when the expenditure is made. However, in the government-wide financial statements the expenditure for insurance applicable to future periods is reclassified as prepaid insurance on the statement of net position. Total insurance expense on a government wide basis, excluding insurance related to employees such as health and workers compensation insurance was \$183,773. Prepaid insurance was \$73,172.

**11. Accounts, Salaries, and Other Payables**

	Road Building & Maint- enance						Solid Waste Fund	Sales Tax Fund	Hospital Hazard Mitigation	Other Funds	Total
	General Fund	Fund	Fund	Fund	Fund	Fund					
Governmental Funds Payable											
Accounts	\$ 172,560	\$ 55,510	\$ -	\$ -	\$ 317,775	\$ 149,691	\$ 695,536				
Other Accrued Liabilities	3,604	15,335	-	-	-	38,711	57,650				
Due to Other Funds	-	-	-	-	-	71,547	71,547				
<b>Total Government Funds Payable</b>	<u>\$ 176,164</u>	<u>\$ 70,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 317,775</u>	<u>\$ 259,949</u>	<u>\$ 824,733</u>				

Out of the other accrued liabilities, \$57,650 is for amounts payable to retirement plans.

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Government Wide Employee Compensation expenses by function are shown below:

Employee Compensation by Function	General	Public	Public	Cultural	Health and	Economic	Other	Total
	Government	Safety	Works	and Recreation	Welfare	Development		
Salaries	\$ 550,357	\$ 99,429	\$ 904,987	\$ -	\$ 36,219	\$ -	\$ -	\$ 1,590,992
Retirement	54,514	6,533	88,258	-	4,165	-	-	153,470
Payroll Taxes	19,823	1,367	18,432	-	511	-	-	40,133
Health Insurance	53,593	14,349	170,572	-	7,377	-	-	245,891
Unemployment / Workers Compensation	4,688	398	46,946	-	144	-	-	52,176
<b>Total Employee Compensation by Function</b>	<b>\$ 682,975</b>	<b>\$ 122,076</b>	<b>\$ 1,229,195</b>	<b>\$ -</b>	<b>\$ 48,416</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,082,662</b>
<b>Total Government Wide Expenses</b>	<b>\$ 1,604,339</b>	<b>\$ 1,173,711</b>	<b>\$ 3,146,066</b>	<b>\$ 61,986</b>	<b>\$ 162,339</b>	<b>\$ 33,498</b>	<b>\$ 62,307</b>	<b>\$ 6,244,246</b>
<b>Employee Compensation as a Percentage of Total Expenses</b>	<b>43%</b>	<b>10%</b>	<b>39%</b>	<b>0%</b>	<b>30%</b>	<b>0%</b>	<b>0%</b>	<b>33%</b>

Historic Employment Costs by Year	2018		2017		2016		2015	
		Percentage Increase (Decrease)						
Salaries	\$ 1,590,992	16%	\$ 1,375,889	-17%	\$ 1,665,078	20%	\$ 1,386,504	-9%
Retirement	153,470	-43%	269,308	18%	228,988	39%	165,156	-18%
Payroll Taxes	40,133	7%	37,556	-10%	41,747	24%	33,574	0%
Health Insurance	245,891	-23%	319,668	1%	317,838	-4%	331,462	-4%
Unemployment / Workers Compensation	52,176	2%	50,953	-6%	54,421	2%	53,155	-13%
	<b>\$ 2,082,662</b>	<b>1%</b>	<b>\$ 2,053,374</b>	<b>-11%</b>	<b>\$ 2,308,072</b>	<b>17%</b>	<b>\$ 1,969,851</b>	<b>-9%</b>

**12. Short-Term Debt**

As of December 31, 2018, the Police Jury has no short-term debt.

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**13. Leases**

The Police Jury records items under capital leases as an asset and an obligation in the government wide financial statements. Only payments on capital leases are recorded in the fund basis financial statements. Capital Leases at December 31, 2018 are as follows:

			<u>Capital Lease Payable End of Year</u>	<u>Due Within One Year</u>
Lease-purchase due in annual installments of interest at 3.097% , Collateralized by equipment.	\$32,330	, including	\$ 61,776	\$ 30,417
Lease-purchase due in monthly installments of interest at 2.440% , Collateralized by equipment.	\$ 1,569	, including	\$ 67,269	\$ 15,686
Lease-purchase due in annual installments of interest at 3.266% , Collateralized by equipment.	\$27,045	, including	\$ 122,923	\$ 23,030
Lease-purchase due in monthly installments of interest at 2.340% , Collateralized by equipment.	\$ 1,724	, including	\$ 38,737	\$ 19,994
Lease-purchase due in annual installments of interest at 2.690% , Collateralized by equipment.	\$44,319	, including	\$ 165,833	\$ 39,802
Lease-purchase due in monthly installments of interest at 3.140% , Collateralized by equipment.	\$ 1,815	, including	\$ 83,382	\$ 19,444
Lease-purchase due in monthly installments of interest at 7.587% , Collateralized by equipment.	\$ 101	, including	\$ 4,680	\$ 887
Lease-purchase due in monthly installments of interest at 3.8899% , Collateralized by equipment.	\$ 1,861	, including	\$ 79,404	\$ 19,588
Lease-purchase due in monthly installments of interest at 6.500% , Collateralized by equipment.	\$ 1,637	, including	\$ 42,437	\$ 17,402
Lease-purchase due in monthly installments of interest at 5.900% , Collateralized by equipment.	\$ 593	, including	\$ 27,159	\$ 5,646
Lease-purchase due in monthly installments of interest at 7.587% , Collateralized by equipment.	\$ 404	, including	\$ 17,565	\$ 3,640
			<u>\$ 711,165</u>	<u>\$ 195,536</u>

**St. Helena Parish Police Jury**  
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The following are the assets recorded as capital leases:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
<b>Equipment</b>			
John Deere Tractor with Alamo Mower	\$ 81,224	\$ (12,306)	\$ 68,918
John Deere 5100E Utility Tractor	78,920	(11,400)	67,520
Ashpalt Zipper	204,580	(13,639)	190,941
John Deere 5100 Tractor with Boom Mower	100,679	(6,712)	93,967
Canon Copiers (4) 4545I	20,120	(3,018)	17,102
2018 Excavator CX57C	53,716	(2,089)	51,627
Canon Copier 4545I	5,030	(503)	4,527
JD 5100E W/Tiger Mower	82,069	(912)	81,157
<b>Total Equipment</b>	<u>626,338</u>	<u>(50,579)</u>	<u>575,759</u>
<b>Vehicles</b>			
2015 Kenworth T-370 Tanker	199,500	(41,008)	158,492
2016 Tanker Truck	318,715	(54,890)	263,825
2017 Ford Interceptor	30,736	(5,123)	25,613
<b>Total Vehicles</b>	<u>548,951</u>	<u>(101,021)</u>	<u>447,930</u>
Total Assets Recorded as Capital Leases	<u>\$ 1,175,288</u>	<u>\$ (151,600)</u>	<u>\$ 1,023,688</u>

The Police Jury has a perpetual lease with Burrell Carter, which commenced on August 1, 2016 and terminated on July 31, 2019. This lease has a clause that the lease is automatically renewed after July 31, 2019 until the Police Jury gives 60 days of notice to cancel the lease. The lease is for an office facility which houses the parish farm agent. The amount of the lease is \$700 per month. The total amount paid from the general fund for 2018 was \$8,400.

The South Second Ward Fire District has a lease with Soterra, LLC, which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.

#### 14. Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2018:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Liability</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Beginning Balance	\$ 696,185	\$ 1,371,000	\$ 302,081	\$ 2,078,030	\$ 477,991	\$ 4,925,287
Additions	192,198	-	-	(188,501)	(445,987)	(442,290)
Deletions	(177,218)	(154,000)	(1,592)	-	-	(332,810)
Ending Balance	<u>\$ 711,165</u>	<u>\$ 1,217,000</u>	<u>\$ 300,489</u>	<u>\$ 1,889,529</u>	<u>\$ 32,004</u>	<u>\$ 4,150,187</u>

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The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Liability</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Current Portion	\$ 195,536	\$ 160,000	\$ -	\$ -	\$ -	\$ 355,536
Long-Term Portion	515,629	1,057,000	300,489	1,889,529	32,004	3,794,651
	<u>\$ 711,165</u>	<u>\$ 1,217,000</u>	<u>\$ 300,489</u>	<u>\$ 1,889,529</u>	<u>\$ 32,004</u>	<u>\$ 4,150,187</u>

Bonds Payable as of December 31, 2018 are as follows:

		<u>Bonds Payable End of Year</u>	<u>Due Within One Year</u>
General Fund	\$ 400,000 Revenue Bonds		
Dated	3/1/2001 due in increasing annual installments of \$ 7,000 to		
\$	26,000 through 3/1/2031 maximum interest at 5.50%	\$ 251,000	\$ 14,000
Road District Maintenance	\$1,500,000 Certificate of Indebtedness		
Dated	6/2/2014 due in increasing annual installments of		
\$126,000 to \$176,000	through 3/1/2024 interest at 2.43%	966,000	146,000
		<u>\$ 1,217,000</u>	<u>\$ 160,000</u>

At December 31, 2018, the Police Jury has accumulated \$1,709 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 2018, including principal and interest payments are as follows:

Year Ending 12/31/18	<u>Bonded Debt</u>		<u>Certificates of Indebtedness</u>		<u>Capital Leases</u>		<u>Total Payments</u>		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2019	\$ 14,000	\$ 13,805	\$ 146,000	\$ 21,700	\$ 195,536	\$ 23,353	\$ 355,536	\$ 58,858	\$ 414,394
2020	15,000	13,035	152,000	18,079	200,835	16,331	367,835	47,445	415,280
2021	15,000	12,210	158,000	14,313	143,247	9,528	316,247	36,051	352,298
2022	16,000	11,385	164,000	10,400	137,842	4,662	317,842	26,447	344,289
2023	17,000	10,505	170,000	6,342	33,705	914	220,705	17,761	238,466
2024 to 2028	100,000	37,400	176,000	2,138	-	-	276,000	39,538	315,538
2029 to 2033	74,000	8,305	-	-	-	-	74,000	8,305	82,305
2034 to 2038	-	-	-	-	-	-	-	-	-
	<u>\$ 251,000</u>	<u>\$ 106,645</u>	<u>\$ 966,000</u>	<u>\$ 72,972</u>	<u>\$ 711,165</u>	<u>\$ 54,788</u>	<u>\$ 1,928,165</u>	<u>\$ 234,405</u>	<u>\$ 2,162,570</u>

- **Restrictions** - In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property. At December 31, 2018, the statutory limit is \$4,713,191.

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**15. Retirement Systems**

Substantially all Police Jury employees are members of the Parochial Employees' Retirement System of Louisiana (System) or Registrar of Voters Employees' Retirement System. These systems are cost-sharing multiple-employer defined benefit pension plans administered by a separate board of trustees.

The Police Jury implemented Governmental Accounting Standards Board (GASB) Statement 68 on *Accounting and Financial Reporting for Pensions* and Statement 71 on *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB 68. These standards require the Police Jury to record its proportional share of each of the pension plans' net pension liability and report the following disclosures:

**A. Parochial Employees' Retirement System of Louisiana (System)**

*Plan Description:* 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.I 1:1901 of the Louisiana Revised Statute (LRS), through 2025. 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 elect to become members of the System.

Substantially all full-time employees of the Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A.

Eligibility Requirements:

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. As of January 1997, elected officials, except coroners, justices of the peace and parish presidents may no longer join the Retirement System.

Retirement Benefits:

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.

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Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

DROP Benefits:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the

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Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Contributions for all members are established by state statute. Under Plan A, members are required to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate, according to state statute. The current rate is 11.5 percent of annual covered payroll. Contributions to the System include one-fourth (1/4) of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax dollars and revenue sharing are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2018. During the year ending December 31, 2018, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$12,623 for its participation in Parochial Employees' Retirement System of Louisiana-Plan A.

The St. Helena Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2018 and 2017 were \$140,026, and \$124,719, respectively, equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2018, the Police Jury reported a liability of \$(126,029) for its proportionate share of the net pension liability of the System. The net pension liability was measured as of December 31, 2017 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 contribution of all participating, actuarially determined. At December 31, 2017, the Police Jury's proportion was 0.169794%, which was a decrease of 0.047657% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the Police Jury recognized pension expense for the Parochial Employees' Retirement System of \$146,537 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

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At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Parochial Employees' Retirement System from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (81,582)
Changes of assumptions	159,067	-
Net difference between projected and actual earnings on pension plan investments	-	(291,164)
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,469	(15,392)
Employer contributions subsequent to the measurement date	140,026	(18,722)
Total	\$ 300,562	\$ (406,860)

The Police Jury reported a total of \$140,026 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2017 which will be recognized as a reduction in net pension liability in the year ended December 31, 2019.

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

<u>Year</u>	
2018	\$ 6,366
2019	\$ (29,623)
2020	\$ (106,147)
2021	\$ (116,919)
	\$ (246,323)

*Actuarial Assumptions.* A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017 is as follows:

<b>Valuation Date</b>	December 31, 2017
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.75%
Salary Increases	Plan A-5.25% (2.75% Merit/2.50% Inflation)
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.

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Mortality	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuitant Mortality Table was selected for health annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Inflation Rate	2.5%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Mortality Sex Distinct Table (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 year for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

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 7.62% for the year ended December 31, 2017.

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real Assets	2%	0.12%
Totals	<u>100.00%</u>	<u>5.62%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u><u>7.62%</u></u>

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan 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 rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirements Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available

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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.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the participating employers calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of December 31, 2017:

	1% Decrease	Current Discount Rate	1% Increase
Rates	5.75%	6.75%	7.75%
St. Helena Parish Police Jury Share of NPL	\$ 621,369	\$ (160,029)	\$(791,537)

**B. Registrar of Voters Employees' Retirement System of Louisiana (System)**

*Plan Description:* The Registrar of Voters Employee's Retirement system of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 215 of the 1954 under Revised Statute 11:2032 to provide retirement benefits to registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

Retirement Benefits:

Employees can retire providing he/she meet one of the following criteria:

For employees hired prior to January 1, 2013:

1. Any age with 30 or more year of creditable service
2. Age 55 with 20 years of creditable service
3. Age 60 with 10 years of creditable service

For employees hired on or after January 1, 2013:

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

Survivor Benefits:

Upon the death of any member with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the designated beneficiaries as outlined in the statutes. Any member who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

DROP Benefits:

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund. This fund does not earn Interest. In addition, no cost-of-living increases are payable to

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participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. If a participant dies during the participation in the DROP, a lump sum equal to the balance in his account shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the DROP fund cease and the person resumes active contributing membership in the System.

Disability Benefits:

A member shall receive a disability benefit with at least 10 years of service and certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three and one third percent multiplied by years of service assuming continued service to age sixty. Disability benefits may not exceed two-thirds of earnable compensation.

Cost of Living Increases:

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and been retired at least one year. Funding criteria for granting cost of living adjustment is dependent on the funded ratio.

Requests for further information should be directed to Registrar of Voters Employees' Retirement System of Louisiana, P.O. Box 57, Jennings, Louisiana 70546.

*Funding Policy:* Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2018 Employer current rate is 17% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2018. During the year ending December 31, 2018, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$3,975 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2018, and 2017 was \$3,197 and \$3,480 respectively equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2018, the Police Jury reported a liability of \$32,004 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police 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 contribution of all participating, actuarially determined. At June 30, 2017 the Police Jury's proportion was 0.135586%, which was a decrease of 0.0017561% from its proportion measured as of June 30, 2017.

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For the year ended December 31, 2018, the Police Jury recognized pension expense of \$6,911 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,922	\$ (4,883)
Changes of assumptions	-	(481)
Net difference between projected and actual earnings on pension plan investments	5,242	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	50	(800)
Employer contributions subsequent to the measurement	1,599	-
Total	<u>\$ 8,813</u>	<u>\$ (6,164)</u>

The Police Jury reported a total of \$1,599 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2018 which will be recognized as a reduction in net pension liability in the year ended December 31, 2019.

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

<u>Year</u>	
2019	\$ 1,148
2020	\$ 477
2021	\$ (982)
2022	\$ 451
	<u>\$ 1,094</u>

*Actuarial Assumptions:* A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 is as follows:

<b>Valuation Date</b>	June 30, 2018
<b>Actuarial Cost Method</b>	Entry Age Normal

**Actuarial Assumptions:**

Investment Rate of Return	6.5%, (Net of investment expense)
Expected Remaining Service Lives	2018 - 5 years
Projected Salary Increases	6.00% (3.5% Merit/2.4% Inflation)

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

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future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

Mortality Rates

RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries  
 RP-2000 Disabled Lives Mortality Table for disabled annuitants

The mortality rate assumption used was verified by combining data from this plan with three other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregate data was collected over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

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

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40.0%	7.50%	3.00%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	12.5%	2.50%	0.31%
International Fixed Income	10.0%	3.50%	0.35%
Alternative Investments	10.0%	6.33%	0.63%
Real Estate	7.5%	4.50%	0.34%
Totals	<u>100.0%</u>		<u>6.33%</u>
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Rate			<u><u>8.83%</u></u>

The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by 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

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
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rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:* The following presents the net pension liability of the participating employers calculated using the discount rate of 6.5%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2018:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Rates	5.50%	6.50%	7.50%
St. Helena Parish Police Jury Share of NPL	\$ 49,084	\$ 32,004	\$ 17,353

**16. Other Postemployment Benefits**

**General Information about the OPEB Plan**

*Plan Description.* The St. Helena Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Police Jury's Other Postemployment Benefits (OPEB) plan is a single-employer defined benefit OPEB plan administered by the Police Jury. The Police Jury does not issue a separate report that included financial statements and required supplementary information for the OPEB plan. 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 paragraph 4 of GASB Statement 75.

*Benefits Provided.* Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or age 65 and 7 years of service. For employees hired on or 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. For employees hired after September 8, 2009 retirement eligibility provisions are as follows: 30 years of service at any age.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 65% of the original amount at age 65 and to 50% of the original amount at age 70.

*Employees Covered by Benefit Terms.* As of December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>27</u>
Total	<u><u>34</u></u>

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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**Total OPEB Liability**

The Police Jury's total OPEB liability of \$1,889,529 was measured as of December 31, 2018, and was determined to by an actuarial valuation as of that date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases	3.0%
Discount Rate	3.44% annually (Beginning of Year to Determine ADC) 4.10% annually (As of End of Year Measurement Date)
Healthcare Cost Trend Rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

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

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

**Changes in the Total OPEB Liability**

Balance at December 31, 2017	\$ 2,078,030
Changes for the year:	
Service Cost	28,412
Interest	71,973
Difference between expected and actual experience	(26,216)
Changes in assumptions	(193,865)
Benefit payments and net transfers	(68,805)
Net changes	<u>(188,501)</u>
Balance at December 31, 2018	<u>\$ 1,889,529</u>

*Sensitivity of the Total OPEB Liability 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 (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	<b>1% Decrease (3.10%)</b>	<b>Current Discount Rate (4.10%)</b>	<b>1% Increase (5.10%)</b>
Total OPEB Liability	\$ 2,194,149	\$ 1,889,529	\$ 1,645,265

**St. Helena Parish Police Jury**  
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*Sensitivity of the Total OPEB Liability Changes in the Healthcare Cost Trend Rates.* The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare cost trend rates:

	<b>1% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1% Increase (6.5%)</b>
Total OPEB Liability	\$ 1,655,718	\$ 1,889,529	\$ 2,177,386

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

For the year ended December 31, 2018, the Police Jury recognized negative OPEB expense of \$89,381. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ (24,905)
Changes in assumptions	-	(184,172)
Total	\$ -	\$ (209,077)

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

Years ending December 31:		
2019	\$	(11,004)
2020		(11,004)
2021		(11,004)
2022		(11,004)
2023		(11,004)
Thereafter		(154,057)

**17. Deferred Compensation Plan**

The Police Jury offers its employees, the Louisiana Public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457, as revised January 1, 1999. The plan, available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At December 31, 2018 the amounts applicable to the employees of the Police Jury were \$1,920.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**18. Compensated Absences**

At December 31, 2018, employees of the Police Jury have accumulated and vested \$300,489 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**19. Changes in Fiduciary Fund Deposits Due to Others**

A summary of changes in Fiduciary fund deposits due to the Audubon Regional Library follows:

		<u>Beginning Balance</u>		<u>Additions</u>		<u>Reductions</u>		<u>Ending Balance</u>
<b>Fiduciary Funds:</b>								
Library Fund	\$	122,480	\$	120,116	\$	(126,937)	\$	115,659

**20. Constraints on Fund Balance/Restricted Net Position**

Money accumulated in the Debt Service Funds has been legally restricted for the purpose of paying the annual installments of principal and interest for Revenue Bonds and Certificates of Indebtedness.

Assets accumulated in the Capital Project Funds have been legally restricted for the purpose of paying costs associated with the capital projects. \$429,366 of the cash held in Capital Project Funds is restricted to fund capital projects.

Assets accumulated in the Special Revenue Funds have been legally restricted for the purpose of road improvements, fire protection, and other services as required by the designation of ad valorem and sales taxes.

At December 31, 2018, the Police Jury recorded \$9,468,849 in restricted net position. \$1,709 was restricted for debt service. These funds are restricted by revenue bond debt covenants. \$392,741 was the unspent portion of capital debt related to amount restricted for capital projects less liabilities related to these restricted funds. \$9,074,399 was restricted to legislation from sales taxes or ad valorem taxes.

**21. Federal Compliance Contingencies**

In the normal course of operations, the Police Jury receives grant funds from various federal agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**22. Risk Management**

The Police Jury does not have general liability insurance coverage and is at risk to possible losses resulting from claims filed by individuals who might suffer injury while on Police Jury property.

**23. Contingent Liabilities**

At December 31, 2018, the St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known or the likelihood of loss or impairment of an asset or incurrence of a liability is

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

deemed remote. The Police Jury is involved in one lawsuit in which the plaintiff is suing the Police Jury for damages arising from an automobile accident. The likelihood of an unfavorable outcome is at least reasonably possible, but the amount or range of potential loss cannot be reasonably estimated at this time.

The Police Jury has a claim involving an unfavorable final judgment rendered against it. For budgetary reasons, no monies have been appropriated to pay this judgment.

#### **24. Cooperative Endeavor Agreement**

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish in the year ending December 31, 2018. In return the Police Jury paid the Fire District #4, \$30,000.

The Police Jury has a cooperative agreement with the LSU agricultural center dated July 1, 2015 until June 30, 2020 to provide office space, operating support services, and salary support for the parish farm agency and its programs.

The Police Jury has a cooperative agreement with the St. Helena Parish School Board for the usage of the New Zion Elementary School site as a location for a fire station for the Sixth Ward Fire Protection District. The school board is to retain ownership of the site, but the site's usage and control is transferred to the Sixth Ward Fire Protection District for a period of 50 years effective August 1, 2008 and ending July 31, 2058.

The Police Jury has a cooperative endeavor agreement dated May 14, 2009, with the Town of Greensburg for the public purpose of implementation of certain building codes as required by Louisiana Revised statutes for mandatory adoption by parishes and municipalities.

The Police Jury has a cooperative agreement dated November 25, 2008 with the State of Louisiana through the Division of Administration, Office of Community Development (OCD), the Road Home Corporation doing business as the Louisiana Land Trust. The Road Home Program is the state's hurricane recovery program to aid certain homeowners.

One February 13, 2013 the Police Jury adopted a resolution to authorize the Police Jury to enter into a cooperative endeavor agreement with the Village of Montpelier and the Town of Greensburg to provide necessary services for them to implement and administer its flood damage prevention ordinance.

The Police Jury entered into a cooperative endeavor agreement with the St. Helena Parish Sheriff for use of office space at the St. Helena Parish Health Unit building for the administrative offices of the Sheriff's department. The agreement began on April 1, 2013 and will terminate on December 31, 2014. The Sheriff will pay a monthly amount to the St. Helena Parish Health Unit of \$2,424.67 to rent the office space. This cooperative endeavor agreement was extended by a new agreement beginning on January 1, 2015 until December 31, 2024 with the same amount due monthly.

The Police Jury entered into a cooperative agreement with the Louisiana Department of Veterans Affairs (LDVA) on June 22, 2017 to provide office space for the veterans' service office and provide all utilities and 34% of phone and internet services. The Police Jury shall also pay (LDVA) \$428 monthly from July 1, 2017 to December 31, 2017, then \$959 monthly from January 1, 2018 to June 30, 2018 to support the cost to operate and maintain the veterans' service office.

An agreement between the Police Jury and the State of Louisiana Department of Children and Family Services commenced on November 1, 2016 and shall terminate on October 31, 2021 to assist the citizens

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

to obtain benefits from Department of Children and Family Services programs by providing useable physical space.

The Police Jury has a cooperative agreement dated May 11, 2015 with the Village of Montpelier to aid and assist in fire protection and fire fighting in St. Helena Parish. The Village of Montpelier is able to provide firefighting services to the Village of Montpelier and to the surrounding rural area of St. Helena Parish. In return the Police Jury agrees to provide the Village of Montpelier Fire Department a proportional share of the fire insurance rebates provided by the State of Louisiana each year.

**25. On-Behalf Payments for Fringe Benefits and Salaries**

For the fiscal year ended December 31, 2018, the State of Louisiana made on behalf payments in the form of supplemental pay to the Police Jury's constables and justices of the peace. In accordance with GASB 24, the Police Jury recorded \$14,400 of on behalf payments as revenue and as an expenditure in the General Fund.

**26. Sinking Fund Requirements**

An amount equal to the principal and interest accruing on the 2001 revenue bonds is deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Road District Maintenance deposits from the first revenues of a special five mill tax received in any calendar year a sum equal to the principal and interest falling due on the certificate into the Road District Maintenance Sinking Fund to provide the annual principal payment and semi-annual interest payments.

**27. Contracts**

- The Police Jury had a contract with the Tangipahoa Communications District to facilitate the 911 system. This contract was for \$89,060 per year plus additional cost. This contract began March 1, 2018 and expired February 28, 2019. Upon expiration of this agreement, a new contract was not signed and instead the terms of the agreement continue on a month to month basis.
- The Police Jury also has a contract with Progressive Waste Solutions of LA, Inc. for garbage collection. The contract began on September 18, 2009 and is for five years. There is an option to renew clause in the contract. This contract was automatically renewed in 2014 for a period of five years.

**28. E911 System**

St. Helena implemented the E911 system parish wide on September 17, 2002. Telephone service charges and expenditures are reflected in fund statements in the amount of \$124,956 for the year ended December 31, 2018. See Note 27 above.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
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**29. Prior Period Adjustment**

For the year ended December 31, 2018, the following statement was implemented: GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Statement No. 75 addresses accounting and financial reporting for other postemployment benefits (OPEB) for health care and life insurance that are provided to employees of state and local governmental employers. In addition, Statement No. 75 supersedes GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended. Most significantly, the Police Jury is required to recognize the OPEB Liability presented in Note 16.

Beginning Net Position Before Prior Period Adjustments	\$ 23,149,177
OPEB GASB 75 Adjustment	94,234
Beginning Net Position after Prior Period Adjustments	<u>\$ 23,243,411</u>

**30. Subsequent Events**

One January 17, 2019, the Louisiana State Bonding Commission approved a limited tax Certificate of Indebtedness, Series 2019 in the amount of \$504,000 to the St. Helena Road District No. 1 to fund the costs of constructing and improving public roads and bridges within District 1. The LTD Tax Certificates of Indebtedness was issued February 20, 2019 with a maturity date of March 1, 2028.

Subsequent events have been evaluated by management through September 3, 2019, the date the report was available for issuance. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2018.

## Required Supplemental Information (Part II)

**St. Helena Parish Police Jury  
Budgetary Comparison Schedules**

General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets

General Fund

The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road, Building, and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major road construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, one percent parish sales tax and interest earned on surplus cash balances.

Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a one-percent sales tax.

Sales Tax Fund

The Sales Tax Fund is used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish. Financing is provided by one-percent sales tax revenues.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-General Fund**  
**For the year ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Cash Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 163,136	\$ 209,247	\$ 209,247	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	108,950	111,435	109,090	(2,345)
Other taxes, penalties, interest, etc.	8,650	3,232	3,232	-
Licenses and permits	258,350	275,882	266,946	(8,936)
Intergovernmental revenues:				
Federal grants	-	54,473	49,644	(4,829)
State funds:				
State revenue sharing (net)	5,790	5,788	5,789	1
Gaming Revenues	1,036,000	945,350	947,172	1,822
State Grants	-	13,869	13,869	-
Other State Funds	469,000	526,037	526,036	(1)
Fees, charges, and commissions for services	4,500	4,500	3,950	(550)
Fines and forfeitures	7,850	7,850	8,452	602
Rents and Royalties	34,900	43,220	29,372	(13,848)
Investment earnings	2,000	3,000	3,702	702
Other revenues	-	6,763	6,763	-
Supplemental Pay	14,400	14,400	14,400	-
Loans repayment from other Funds	-	20,120	20,120	-
Transfers from other funds	200,010	200,010	210,499	10,489
Amounts available for Appropriations	<u>2,313,536</u>	<u>2,445,176</u>	<u>2,428,283</u>	<u>(16,893)</u>
<b>Charges to Appropriations (outflows)</b>				
General government	1,267,526	1,347,948	1,313,650	34,298
Public safety	635,015	691,905	636,474	55,431
Cultural and recreation	18,900	38,234	34,143	4,091
Health and welfare	104,760	102,588	92,596	9,992
Economic development	37,900	40,400	39,229	1,171
Payments to other governments	-	22,434	22,434	-
Debt service	-	3,636	3,636	-
Capital outlay	6,000	23,120	23,120	-
Loans made to other funds	-	-	-	-
Transfers to other funds	27,520	94,628	105,116	(10,488)
Total Charges to Appropriations	<u>2,097,621</u>	<u>2,364,893</u>	<u>2,270,398</u>	<u>94,495</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 215,915</u>	<u>\$ 80,283</u>	<u>\$ 157,885</u>	<u>\$ 77,602</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-Road District Maintenance Fund**  
**For the year ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u>
	<u>Original</u>	<u>Final</u>	<u>Cash Basis</u>	<u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 2,429,313	\$ 2,443,121	\$ 2,443,121	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	463,618	472,530	462,556	(9,974)
Sales and use	750,000	684,077	698,756	14,679
Licenses and permits	6,600	4,400	4,200	(200)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	178,500	173,655	174,080	425
State revenue sharing (net)	20,600	20,600	20,620	20
Other State Funds	-	-	-	-
Investment earnings	26,000	32,759	32,930	171
Other revenues	-	808	808	-
Sale of capital assets	-	74,408	43,625	(30,783)
Loans Proceeds from Borrowing	-	5,030	5,030	-
Transfers from other funds	230,000	261,067	291,850	30,783
Amounts available for Appropriations	<u>4,104,631</u>	<u>4,172,455</u>	<u>4,177,576</u>	<u>5,121</u>
<b>Charges to Appropriations (outflows)</b>				
General government	2,760	2,760	2,760	-
Public works	1,205,639	1,432,834	1,335,878	96,956
Debt service	58,339	58,844	58,844	-
Capital outlay	-	215,220	215,220	-
Transfers to other funds	353,200	353,200	353,200	-
Total Charges to Appropriations	<u>1,619,938</u>	<u>2,062,858</u>	<u>1,965,902</u>	<u>96,956</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 2,484,693</u>	<u>\$ 2,109,597</u>	<u>\$ 2,211,674</u>	<u>\$ 102,077</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual- Solid Waste Fund**  
**For the year ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget</u>
			<u>Cash Basis</u>	<u>Positive</u>
				<u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 101,114	\$ 86,597	\$ 86,597	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Sales and use	750,000	684,077	698,756	14,679
Investment earnings	1,500	1,350	1,203	(147)
Other revenues	-	-	-	-
Transfers from other funds	50,000	135,310	135,310	-
Amounts available for Appropriations	<u>902,614</u>	<u>907,334</u>	<u>921,866</u>	<u>14,532</u>
<b>Charges to Appropriations (outflows)</b>				
Public works	772,600	874,995	875,892	(897)
Transfers to other funds	32,060	32,060	32,060	-
Total Charges to Appropriations	<u>804,660</u>	<u>907,055</u>	<u>907,952</u>	<u>(897)</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 97,954</u>	<u>\$ 279</u>	<u>\$ 13,914</u>	<u>\$ 13,635</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-Sales Tax Fund**  
**For the year ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u> <u>Cash Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 1,709,047	\$ 1,696,486	\$ 1,696,486	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Sales and use	750,000	684,077	698,756	14,679
Other revenues	17,000	26,200	26,666	466
Amounts available for Appropriations	<u>2,476,047</u>	<u>2,406,763</u>	<u>2,421,908</u>	<u>15,145</u>
<b>Charges to Appropriations (outflows)</b>				
Transfers to other funds	<u>310,680</u>	<u>395,990</u>	<u>395,990</u>	<u>-</u>
Total Charges to Appropriations	<u>310,680</u>	<u>395,990</u>	<u>395,990</u>	<u>-</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 2,165,367</u>	<u>\$ 2,010,773</u>	<u>\$ 2,025,918</u>	<u>\$ 15,145</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury  
Notes to Budgetary Comparison Schedules**

**BUDGET POLICIES**

Budgetary procedures applicable to the St. Helena Parish Police Jury are defined in state law, Louisiana Revised Statutes 39:1301-1315. The Police Jury uses the following budget practices:

1. The Police Jury must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing, which was held on December 19, 2017, was published in the official journal on November 29, 2017.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 19, 2017.

Budgetary amendments involving the transfers of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury. The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when actual operations are different from those anticipated in the original budget. The Police Jury adopts the amendments and they are made available for public inspection.

2. All budgetary appropriations lapse at the end of each fiscal year.
3. The Police Jury does not use encumbrance accounting.
4. Budgets are integrated into the accounting system and the budgetary data is presented in the financial statements for all funds with annual budgets to compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted. Budget comparisons for the Hospital Hazard Mitigation Fund, which is a major fund, is not presented since it is a capital project fund.

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP**  
**Revenues and Expenditures**

<b>Sources/inflows of Resources:</b>	<b>General</b>	<b>Road Building Maintenance Fund</b>	<b>Solid Waste</b>	<b>Sales Tax</b>
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 2,428,283	\$ 4,177,576	\$ 921,866	\$ 2,421,908
 <b>Differences-budget to GAAP:</b>				
The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting	(209,247)	(2,443,121)	(86,597)	(1,696,486)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(210,499)	(291,849)	(135,310)	-
Loans repaid from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(20,120)	(5,030)	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	-	(43,625)	-	-
Increase (Decrease) from accrual of accounts receivable for financial reporting purposes	(641)	15,649	6,675	6,676
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	\$ 1,987,776	\$ 1,409,600	\$ 706,634	\$ 732,098
 <b>Uses/Outflows of resources:</b>				
Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	\$ 2,270,398	\$ 1,965,902	\$ 907,952	395,990
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(105,116)	(353,200)	(32,060)	(395,990)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	-	-	-	-
Increase (Decrease) from accrual of accounts payable and accrued liabilities for financial reporting	67,709	53,731	(1)	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	\$ 2,232,991	\$ 1,666,433	\$ 875,891	\$ -

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Changes in Net OPEB Liability and Related Ratios**  
**For the year ended December 31, 2018**

	<u>2018</u>
<b>Total OPEB Liability</b>	
Service Cost	\$ 28,412
Interest	71,973
Changes of Benefit Terms	-
Changes of Assumptions	(193,865)
Differences between Expected and Actual Experience	(26,216)
Benefit Payments	<u>(68,805)</u>
Net Change in Total OPEB Liability	(188,501)
Beginning OPEB Liability	<u>2,078,030</u>
Ending OPEB Liability	<u>\$ 1,889,529</u>
Covered-Employee Payroll	1,024,802
Total OPEB Liability as a Percentage of the Covered-Employee Payroll	184.38%

**Notes to Schedule***Benefit Changes:*

There were no changes of benefit terms for the year ended December 31, 2018.

*Changes of Assumptions:*

The discount rate at December 31, 2017 was 3.44% and it was changed to 4.10% as of December 31, 2018.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A**  
**Last 10 Fiscal Years\***

Parochial Employees' Retirement System of Louisiana:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.220812%	0.198789%	0.217451%	0.169794%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 60,372	\$ 523,270	\$ 447,843	\$ (126,029)
Employer's Covered-Employee Payroll	\$ 1,163,547	\$ 1,078,204	\$ 1,249,743	\$ 997,748
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	5.1886%	48.5316%	35.8348%	-12.6313%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	92.2301%	94.1489%	101.9768%

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters**  
**Last 10 Fiscal Years \***

State of Louisiana Registrar of Voters Retirement System

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.138651%	0.136929%	0.137341%	0.135586%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 33,956	\$ 38,854	\$ 30,148	\$ 32,004
Employer's Covered-Employee Payroll	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	180.5402%	206.5823%	160.2935%	170.1616%
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 76.86%	 73.98%	 80.51%	 80.57%

\* The amounts presented for each fiscal year were determined as of 6/30 within the fiscal year.

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Parochial Plan A**  
**For the year ended December 31, 2018**

Parochial Employees' Retirement System of Louisiana:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution	\$ 156,339	\$ 162,466	\$ 124,719	\$ 140,026
Contributions in relation to contractually required contributions	<u>156,339</u>	<u>162,466</u>	<u>124,719</u>	<u>140,026</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 1,078,204	\$ 1,249,743	\$ 997,748	\$ 1,217,612
Contributions as a % of Covered Employee Payroll	14.4999%	13.0000%	12.5001%	11.5001%

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Registrar of Voters**  
**For the year ended December 31, 2018**

## State of Louisiana Registrar of Voters Retirement System

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution	\$ 4,397	\$ 3,997	\$ 3,480	\$ 3,198
Contributions in relation to contractually required contributions	4,397	3,997	3,480	3,198
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808
Contributions as a % of Covered Employee Payroll	23.3783%	21.2516%	18.5028%	17.0034%

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

See Independent Auditor's Report.

## Other Supplemental Information

**St. Helena Parish Police Jury**  
**Combining Balance Sheet, Non Major Other Governmental Funds**  
**As of December 31, 2018**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
<b>Assets</b>				
Cash and Equivalents	\$ 2,999,340	\$ -	\$ 2,314	\$ 3,001,654
Investments	157,388	-	-	157,388
Receivables, Net:	1,254,610	-	14,362	1,268,972
Due From Other Funds	-	-	-	-
Restricted Cash	-	1,709	429,366	431,075
<b>Total Assets</b>	<b>\$ 4,411,338</b>	<b>\$ 1,709</b>	<b>\$ 446,042</b>	<b>\$ 4,859,089</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts Payable	\$ 112,966	\$ -	\$ 36,725	\$ 149,691
Other Accrued Liabilities	38,711	-	-	38,711
Due to Other Funds	12,313	-	59,234	71,547
<b>Total Liabilities</b>	<b>163,990</b>	<b>-</b>	<b>95,959</b>	<b>259,949</b>
Fund Balances:				
Restricted	4,252,441	1,709	428,555	4,682,705
Unassigned	(5,093)	-	(78,472)	(83,565)
<b>Total Fund Balances</b>	<b>4,247,348</b>	<b>1,709</b>	<b>350,083</b>	<b>4,599,140</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,411,338</b>	<b>\$ 1,709</b>	<b>\$ 446,042</b>	<b>\$ 4,859,089</b>

See Independent Auditor's report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Other Governmental Funds**  
**For the year ended December 31, 2018**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 1,183,928	\$ -	\$ -	\$ 1,183,928
Sales and Use	-	-	-	-
Intergovernmental				
Grants - Federal	431,822	-	447,335	879,157
Grants - State	-	-	175,780	175,780
State Revenue Sharing	51,309	-	-	51,309
Charges for Services	161,928	-	-	161,928
Fines and Forfeitures	4,307	-	-	4,307
Investment Earnings	49,822	142	-	49,964
Miscellaneous	40,555	-	-	40,555
<b>Total Revenues</b>	<b>1,923,671</b>	<b>142</b>	<b>623,115</b>	<b>2,546,928</b>
<b>Expenditures</b>				
General Government				
Benefits and Payroll Taxes	37,345	-	-	37,345
Total General Government	37,345	-	-	37,345
Public Safety				
Salaries	16,427	-	-	16,427
Benefits and Payroll Taxes	7,931	-	-	7,931
Insurance	80,359	-	-	80,359
Other operating	195,379	-	-	195,379
Utilities	22,905	-	-	22,905
Total Public Safety	323,001	-	-	323,001
Public Works				
Salaries	218,395	-	-	218,395
Benefits and Payroll Taxes	62,333	-	-	62,333
Insurance	647	-	-	647
Other operating	11,360	-	-	11,360
Road Materials	31,902	-	-	31,902
Vehicle Expenses	72,053	-	-	72,053
Total Public Works	396,690	-	-	396,690
Health and Welfare				
Salaries	-	-	-	-
Benefits	-	-	-	-
Other operating	33,936	-	-	33,936
Total Health and Welfare	33,936	-	-	33,936
Economic Development				
Insurance	-	-	-	-
Other operating	-	-	-	-
Total Economic Development	-	-	-	-
Capital Outlays	1,280,959	-	515,936	1,796,895
Debt Service				
Principal	121,680	154,000	-	275,680
Interest	17,152	39,707	-	56,859
<b>Total Expenditures</b>	<b>2,210,763</b>	<b>193,707</b>	<b>515,936</b>	<b>2,920,406</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) (Expenditures)</b>	<b>(287,092)</b>	<b>(193,565)</b>	<b>107,179</b>	<b>(373,478)</b>
See Independent Auditor's Report.				

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Other Governmental Funds**  
**For the year ended December 31, 2018**

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total Non Major Other Governmental Funds</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	\$ 143,148	\$ 193,707	\$ 77,596	\$ 414,451
Operating Transfers (Out)	(93,405)	-	(72,338)	(165,743)
Payments to Other Governments	-	-	(104,603)	(104,603)
Sale of Capital Assets	33,190	-	30,782	63,972
Proceeds from Debt	167,048	-	-	167,048
<b>Total Other Financing Sources (Uses)</b>	<u>249,981</u>	<u>193,707</u>	<u>(68,563)</u>	<u>375,125</u>
<b>Net Change in Fund Balances</b>	<u>(37,111)</u>	<u>142</u>	<u>38,616</u>	<u>1,647</u>
<b>Fund Balances, Beginning</b>	<u>4,284,459</u>	<u>1,567</u>	<u>311,467</u>	<u>4,597,493</u>
<b>Fund Balances, Ending</b>	<u>\$ 4,247,348</u>	<u>\$ 1,709</u>	<u>\$ 350,083</u>	<u>\$ 4,599,140</u>

(Concluded)

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Special Revenue Funds**

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District No's. 1, 3, 4, 5, 6, and Sub Road 1 and Sub Road 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Fifth Ward. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Sixth Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, and interest earned on surplus cash balances.

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for District Number 3. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

South 2<sup>nd</sup> Ward Fire Protection Fund

The South 2<sup>nd</sup> Ward Fire Protection Fund is used to account for the operations of a volunteer fire department providing fire protection for South 2nd Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Special Revenue Funds**

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a \$2.00 fee per service or transaction collected, which is used solely to defray local cost of operating the local field office in the parish.

Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

Community Development Block Grant (CDBG) Housing Repair Fund

The Community Development Block Grant (CDBG) Housing Repair Fund is used to account for federal grants for minor repairs to homes of parish residents who qualify as a result of storm damage from Hurricane Gustav and Ike.

**St. Helena Parish Police Jury**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development**  
**As of December 31, 2018**

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Total
<b>Assets</b>							
Cash and Equivalents	\$ 540,849	\$ 327,566	\$ 344,992	\$ 201,351	\$ 8,607	\$ 224,812	\$ 1,648,177
Investments	-	-	-	-	-	-	-
Receivables, Net:	160,266	88,481	127,266	55,062	39,661	20,901	491,637
Due From Other Funds	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 701,115</b>	<b>\$ 416,047</b>	<b>\$ 472,258</b>	<b>\$ 256,413</b>	<b>\$ 48,268</b>	<b>\$ 245,713</b>	<b>\$ 2,139,814</b>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts Payable	\$ 67,214	\$ 14,772	\$ 4,671	\$ 992	243	\$ 15,452	\$ 103,344
Other Accrued Liabilities	5,059	2,839	4,044	1,844	1,366	-	15,152
Total Liabilities	<u>72,273</u>	<u>17,611</u>	<u>8,715</u>	<u>2,836</u>	<u>1,609</u>	<u>15,452</u>	<u>118,496</u>
<b>Fund Balances:</b>							
Restricted	628,842	398,436	463,543	253,577	46,659	230,261	2,021,318
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>628,842</u>	<u>398,436</u>	<u>463,543</u>	<u>253,577</u>	<u>46,659</u>	<u>230,261</u>	<u>2,021,318</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 701,115</b>	<b>\$ 416,047</b>	<b>\$ 472,258</b>	<b>\$ 256,413</b>	<b>\$ 48,268</b>	<b>\$ 245,713</b>	<b>\$ 2,139,814</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development**  
**As of December 31, 2018**

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
<b>Assets</b>					
Cash and Equivalents	\$ 6,656	\$ 7,450	\$ 111,872	\$ 2,575	\$ 128,553
Investments	-	157,388	-	-	157,388
Receivables, Net:	228	25,269	2,057	6,140	33,694
<b>Total Assets</b>	<b>\$ 6,884</b>	<b>\$ 190,107</b>	<b>\$ 113,929</b>	<b>\$ 8,715</b>	<b>\$ 319,635</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable	\$ -	\$ -	\$ 403	\$ 1,495	\$ 1,898
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	12,313	12,313
Total Liabilities	<u>-</u>	<u>-</u>	<u>403</u>	<u>13,808</u>	<u>14,211</u>
<b>Fund Balances:</b>					
Restricted	6,884	190,107	113,526	-	310,517
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,093)</u>	<u>(5,093)</u>
Total Fund Balances	<u>6,884</u>	<u>190,107</u>	<u>113,526</u>	<u>(5,093)</u>	<u>305,424</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,884</b>	<b>\$ 190,107</b>	<b>\$ 113,929</b>	<b>\$ 8,715</b>	<b>\$ 319,635</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances for**  
**Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development**  
**For the year ended December 31, 2018**

	<b>Fifth Ward Fire District Fund</b>	<b>Fire Protection District #2 Fund</b>	<b>Fire Protection District #3 Fund</b>	<b>South Second Ward Fire Protection Fund</b>	<b>6th Ward Fire Fund</b>	<b>E-911 Fund</b>	<b>Total</b>
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 148,861	\$ 87,932	\$ 126,823	\$ 56,801	\$ 41,301	\$ -	\$ 461,718
Intergovernmental							
Grants - Federal	-	-	-	-	398,096	-	398,096
State Revenue Sharing	14,671	4,162	3,960	-	-	-	22,793
Charges for Services	-	-	-	-	-	124,956	124,956
Investment Earnings	9,344	4,931	5,784	2,762	727	3,054	26,602
Miscellaneous	9,956	6,100	6,983	5,493	1,925	-	30,457
<b>Total Revenues</b>	<b>182,832</b>	<b>103,125</b>	<b>143,550</b>	<b>65,056</b>	<b>442,049</b>	<b>128,010</b>	<b>1,064,622</b>
<b>Expenditures</b>							
General Government							
Salaries	-	-	-	-	-	-	-
Benefits and Payroll Taxes	5,059	2,839	4,044	1,844	-	-	13,786
Total General Government	5,059	2,839	4,044	1,844	-	-	13,786
Public Safety							
Salaries	-	-	-	-	-	16,427	16,427
Benefits and Payroll Taxes	-	-	-	-	1,366	6,565	7,931
Insurance	15,802	12,889	21,790	12,727	12,720	3,278	79,206
Other operating	26,715	32,355	16,359	11,478	6,018	96,394	189,319
Utilities	6,891	1,708	4,813	3,490	2,042	-	18,944
Total Public Safety	49,408	46,952	42,962	27,695	22,146	122,664	311,827
Health and Welfare							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Total Health and Welfare	-	-	-	-	-	-	-
Economic Development							
Insurance	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Total Economic Development	-	-	-	-	-	-	-
Capital Outlays	268,234	6,600	102,790	-	465,041	30,736	873,401
Debt Service							
Principal	-	22,302	29,503	-	-	3,577	55,382
Interest	-	4,743	2,827	-	-	1,165	8,735
<b>Total Expenditures</b>	<b>322,701</b>	<b>83,436</b>	<b>182,126</b>	<b>29,539</b>	<b>487,187</b>	<b>158,142</b>	<b>1,263,131</b>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<b>(139,869)</b>	<b>19,689</b>	<b>(38,576)</b>	<b>35,517</b>	<b>(45,138)</b>	<b>(30,132)</b>	<b>(198,509)</b>

(Continued)

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for  
Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development  
For the year ended December 31, 2018

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Total
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	(7,197)	(3,826)	(6,365)	(2,508)	(17,687)	(4,256)	(41,839)
Sale of Capital Assets	-	-	-	-	800	-	800
Capital Lease Proceeds	-	-	-	-	-	30,736	30,736
<b>Total Other Financing Sources (Uses)</b>	<u>(7,197)</u>	<u>(3,826)</u>	<u>(6,365)</u>	<u>(2,508)</u>	<u>(16,887)</u>	<u>26,480</u>	<u>(10,303)</u>
<b>Net Change in Fund Balances</b>	<u>(147,066)</u>	<u>15,863</u>	<u>(44,941)</u>	<u>33,009</u>	<u>(62,025)</u>	<u>(3,652)</u>	<u>(208,812)</u>
<b>Fund Balances , Beginning</b>	<u>775,908</u>	<u>382,573</u>	<u>508,484</u>	<u>220,568</u>	<u>108,684</u>	<u>233,913</u>	<u>2,230,130</u>
<b>Fund Balances, Ending</b>	<u>\$ 628,842</u>	<u>\$ 398,436</u>	<u>\$ 463,543</u>	<u>\$ 253,577</u>	<u>\$ 46,659</u>	<u>\$ 230,261</u>	<u>\$ 2,021,318</u>

(Concluded)

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances for**  
**Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development**  
**For the year ended December 31, 2018**

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
<b>Revenues</b>					
Taxes					
Sales and Use	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Grants - Federal	-	-	-	33,726	33,726
Charges for Services	-	-	36,972	-	36,972
Fines and Forfeitures	4,307	-	-	-	4,307
Investment Earnings	73	2,097	1,268	-	3,438
<b>Total Revenues</b>	<u>4,380</u>	<u>2,097</u>	<u>38,240</u>	<u>33,726</u>	<u>78,443</u>
<b>Expenditures</b>					
Public Safety					
Insurance	-	-	1,153	-	1,153
Other operating	1,250	-	4,810	-	6,060
Utilities	-	-	3,961	-	3,961
<b>Total Public Safety</b>	<u>1,250</u>	<u>-</u>	<u>9,924</u>	<u>-</u>	<u>11,174</u>
Health and Welfare					
Other operating	-	-	-	33,936	33,936
<b>Total Health and Welfare</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,936</u>	<u>33,936</u>
Economic Development					
Other operating	-	-	-	-	-
<b>Total Economic Development</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlays	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,250</u>	<u>-</u>	<u>9,924</u>	<u>33,936</u>	<u>45,110</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>3,130</u>	<u>2,097</u>	<u>28,316</u>	<u>(210)</u>	<u>33,333</u>
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	(141)	(3)	(832)	-	(976)
Payments to Other Governments	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(141)</u>	<u>(3)</u>	<u>(832)</u>	<u>-</u>	<u>(976)</u>
<b>Net Change in Fund Balances</b>	<u>2,989</u>	<u>2,094</u>	<u>27,484</u>	<u>(210)</u>	<u>32,357</u>
<b>Fund Balances (Deficit), Beginning</b>	<u>3,895</u>	<u>188,013</u>	<u>86,042</u>	<u>(4,883)</u>	<u>273,067</u>
<b>Fund Balances (Deficit), Ending</b>	<u>\$ 6,884</u>	<u>\$ 190,107</u>	<u>\$ 113,526</u>	<u>\$ (5,093)</u>	<u>\$ 305,424</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds - Road Maintenance**  
**As of December 31, 2018**

	Road District Maintenance #1 Fund	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Non Major Special Revenue Funds - Road Maintenance
<b>Assets</b>								
Cash and Equivalents	\$ 138,508	\$ 172,395	\$ 155,116	\$ 346,078	\$ 214,589	\$ 95,387	\$ 100,537	\$ 1,222,610
Receivables, Net	179,601	28,818	87,366	145,832	171,073	75,111	41,478	729,279
Due From Other Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 318,109</b>	<b>\$ 201,213</b>	<b>\$ 242,482</b>	<b>\$ 491,910</b>	<b>\$ 385,662</b>	<b>\$ 170,498</b>	<b>\$ 142,015</b>	<b>\$ 1,951,889</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts Payable	\$ 2,182	\$ -	\$ 1,086	\$ 1,464	\$ 1,954	\$ 432	\$ 606	\$ 7,724
Other Accrued Liabilities	5,799	926	2,811	4,676	5,611	2,409	1,327	23,559
Due to Other Funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>7,981</b>	<b>926</b>	<b>3,897</b>	<b>6,140</b>	<b>7,565</b>	<b>2,841</b>	<b>1,933</b>	<b>31,283</b>
<b>Fund Balances:</b>								
Restricted	310,128	200,287	238,585	485,770	378,097	167,657	140,082	1,920,606
<b>Total Fund Balances</b>	<b>310,128</b>	<b>200,287</b>	<b>238,585</b>	<b>485,770</b>	<b>378,097</b>	<b>167,657</b>	<b>140,082</b>	<b>1,920,606</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 318,109</b>	<b>\$ 201,213</b>	<b>\$ 242,482</b>	<b>\$ 491,910</b>	<b>\$ 385,662</b>	<b>\$ 170,498</b>	<b>\$ 142,015</b>	<b>\$ 1,951,889</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Special Revenue Funds - Road Maintenance**  
**For the year ended December 31, 2018**

	Road District Maintenance #1	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Nonmajor Special Revenue Funds - Road Maintenance
<b>Revenues</b>								
Taxes								
Ad valorem	\$ 181,004	\$ 27,913	\$ 86,943	\$ 144,846	\$ 170,552	\$ 70,819	\$ 40,133	\$ 722,210
Intergovernmental								-
State Revenue Sharing	1,528	2,901	4,187	5,610	2,909	6,985	4,396	28,516
Investment Earnings	2,220	2,238	2,370	6,495	3,690	1,253	1,516	19,782
Miscellaneous	5,648	-	-	4,450	-	-	-	10,098
<b>Total Revenues</b>	<u>190,400</u>	<u>33,052</u>	<u>93,500</u>	<u>161,401</u>	<u>177,151</u>	<u>79,057</u>	<u>46,045</u>	<u>780,606</u>
<b>Expenditures</b>								
General Government								
Benefits and Payroll Taxes	5,799	926	2,811	4,676	5,611	2,409	1,327	23,559
Total General Government	<u>5,799</u>	<u>926</u>	<u>2,811</u>	<u>4,676</u>	<u>5,611</u>	<u>2,409</u>	<u>1,327</u>	<u>23,559</u>
Public Works								
Salaries	31,862	4,828	22,030	49,389	54,405	20,521	35,360	218,395
Benefits and Payroll Taxes	15,200	2,179	5,330	9,539	12,380	3,008	14,697	62,333
Insurance	-	-	-	44	603	-	-	647
Other operating	7,617	38	73	2,733	826	73	-	11,360
Road Materials	1,502	-	10,644	-	5,359	723	13,674	31,902
Vehicle Expenses	13,933	-	11,108	11,182	16,668	5,879	13,283	72,053
Total Public Works	<u>70,114</u>	<u>7,045</u>	<u>49,185</u>	<u>72,887</u>	<u>90,241</u>	<u>30,204</u>	<u>77,014</u>	<u>396,690</u>
Capital Outlays	46,734	41,034	3,000	202,992	110,798	-	3,000	407,558
Debt Service								
Principal	1,596	1,596	28,180	9,693	25,233	-	-	66,298
Interest	265	265	2,491	1,339	4,057	-	-	8,417
<b>Total Expenditures</b>	<u>124,508</u>	<u>50,866</u>	<u>85,667</u>	<u>291,587</u>	<u>235,940</u>	<u>32,613</u>	<u>81,341</u>	<u>902,522</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>65,892</u>	<u>(17,814)</u>	<u>7,833</u>	<u>(130,186)</u>	<u>(58,789)</u>	<u>46,444</u>	<u>(35,296)</u>	<u>(121,916)</u>
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	10,000	10,000	20,000	23,108	20,000	20,000	40,040	143,148
Operating Transfers (Out)	(4,572)	(1,604)	(7,477)	(11,260)	(3,455)	(18,917)	(3,305)	(50,590)
Sale of Capital Assets	-	-	3,108	24,491	2,051	-	2,740	32,390
Capital Lease Proceeds	41,298	41,298	-	-	53,716	-	-	136,312
<b>Total Other Financing Sources (Uses)</b>	<u>46,726</u>	<u>49,694</u>	<u>15,631</u>	<u>36,339</u>	<u>72,312</u>	<u>1,083</u>	<u>39,475</u>	<u>261,260</u>
<b>Net Change in Fund Balances</b>	<u>112,618</u>	<u>31,880</u>	<u>23,464</u>	<u>(93,847)</u>	<u>13,523</u>	<u>47,527</u>	<u>4,179</u>	<u>139,344</u>
<b>Fund Balances, Beginning</b>	<u>197,510</u>	<u>168,407</u>	<u>215,121</u>	<u>579,617</u>	<u>364,574</u>	<u>120,130</u>	<u>135,903</u>	<u>1,781,262</u>
<b>Fund Balances, Ending</b>	<u>\$ 310,128</u>	<u>\$ 200,287</u>	<u>\$ 238,585</u>	<u>\$ 485,770</u>	<u>\$ 378,097</u>	<u>\$ 167,657</u>	<u>\$ 140,082</u>	<u>\$ 1,920,606</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Capital Project Funds**

Louisiana Recovery Authority-Community Development Block Grant (LRA-CDBG) – This fund is used to account for federal and state grants for infrastructure recovery of the parish as a result of storm damage and community water enrichment projects.

Local Government Assistance Program (LGAP) – This fund is used for the purpose of installing waterlines in the parish, making improvements to the parish parks and highways and various other projects.

The Courthouse Project Fund – This fund is used to account for renovations to the parish courthouse.

Disaster Project Fund - The fund is used to account for various federal grants from FEMA that are used to pay the costs of building, resurfacing, and repairing various roads in the parish.

Public Transit Fund – The fund is used to account for a state grant from the Department of Transportation and Development that is used to provide medical and other transportation for the benefit of the rural public.

St. Helena Parish Police Jury  
Combining Balance Sheet  
Nonmajor Capital Project Funds  
As of December 31, 2018

	<u>LRA CDBG Fund</u>	<u>LGAP Grants Fund</u>	<u>Courthouse Project Fund</u>	<u>Disaster Project Fund</u>	<u>Public Transit Fund</u>	<u>Total Nonmajor Capital Project Funds</u>
<b>Assets</b>						
Cash and Equivalents	\$ 2,214	\$ -	\$ -	\$ -	\$ 100	\$ 2,314
Receivables, Net:	-	-	-	-	14,362	14,362
Due From Other Funds	-	-	-	-	-	-
Restricted Cash	-	810	1	428,555	-	429,366
<b>Total Assets</b>	<u>\$ 2,214</u>	<u>\$ 810</u>	<u>\$ 1</u>	<u>\$ 428,555</u>	<u>\$ 14,462</u>	<u>\$ 446,042</u>
<b>Liabilities and Fund Balances</b>						
Liabilities:						
Accounts Payable	\$ 22,331	\$ 32	\$ -	\$ -	\$ 14,362	\$ 36,725
Due to Other Funds	15,980	9,092	34,062	-	100	59,234
<b>Total Liabilities</b>	<u>38,311</u>	<u>9,124</u>	<u>34,062</u>	<u>-</u>	<u>14,462</u>	<u>95,959</u>
<b>Fund Balances:</b>						
Restricted	-	-	-	428,555	-	428,555
Unassigned	(36,097)	(8,314)	(34,061)	-	-	(78,472)
<b>Total Fund Balances (Deficit)</b>	<u>(36,097)</u>	<u>(8,314)</u>	<u>(34,061)</u>	<u>428,555</u>	<u>-</u>	<u>350,083</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,214</u>	<u>\$ 810</u>	<u>\$ 1</u>	<u>\$ 428,555</u>	<u>\$ 14,462</u>	<u>\$ 446,042</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances for NonMajor Capital Project Funds  
For the year ended December 31, 2018

	LRA CDBG Fund	LGAP Grants Fund	Courthouse Project Fund	Disaster Project Fund	Public Transit Fund	Total Nonmajor Capital Projects Funds
<b>Revenues</b>						
Intergovernmental						
Grants - Federal	\$ 276,448	\$ -	\$ -	\$ 85,552	\$ 85,335	\$ 447,335
Grants - State	-	175,780	-	-	-	175,780
Investment Earnings	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>276,448</u>	<u>175,780</u>	<u>-</u>	<u>85,552</u>	<u>85,335</u>	<u>623,115</u>
<b>Expenditures</b>						
Public Works						
Salaries	-	-	-	-	-	-
Benefits and Payroll Taxes	-	-	-	-	-	-
Other operating	-	-	-	-	-	-
<b>Total Public Works</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlays	291,515	136,225	-	88,196	-	515,936
<b>Total Expenditures</b>	<u>291,515</u>	<u>136,225</u>	<u>-</u>	<u>88,196</u>	<u>-</u>	<u>515,936</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>(15,067)</u>	<u>39,555</u>	<u>-</u>	<u>(2,644)</u>	<u>85,335</u>	<u>107,179</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In	-	77,596	-	-	-	77,596
Operating Transfers (Out)	-	(72,338)	-	-	-	(72,338)
Payments to Other Governments	-	(19,268)	-	-	(85,335)	(104,603)
Sale of Capital Assets	-	30,782	-	-	-	30,782
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>16,772</u>	<u>-</u>	<u>-</u>	<u>(85,335)</u>	<u>(68,563)</u>
<b>Net Change in Fund Balances</b>	<u>(15,067)</u>	<u>56,327</u>	<u>-</u>	<u>(2,644)</u>	<u>-</u>	<u>38,616</u>
<b>Fund Balances, (Deficit) Beginning</b>	<u>(21,030)</u>	<u>(64,641)</u>	<u>(34,061)</u>	<u>431,199</u>	<u>-</u>	<u>311,467</u>
<b>Fund Balances, (Deficit) Ending</b>	<u>\$ (36,097)</u>	<u>\$ (8,314)</u>	<u>\$ (34,061)</u>	<u>\$ 428,555</u>	<u>\$ -</u>	<u>\$ 350,083</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Debt Service Funds**

Revenue Bonds 2001 Sinking

The Revenue Bond 2001 Sinking Fund is used to accumulate funds for the annual installment due on the Revenue Bonds. The revenue bond was issued for the purpose of constructing a facility to house the Police Jury office and the county parish agent. Transfers will be made from the General Fund for this purpose and accumulated in this account.

Road Rehabilitation Sinking

The Road Rehabilitation Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the costs of building, rebuilding, resurfacing, and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District Maintenance Fund for this purpose and accumulated in this account.

**St. Helena Parish Police Jury  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
As of December 31, 2018**

	<u>Revenue Bond Sinking Fund</u>	<u>Road Rehab Sinking Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets</b>			
Restricted Cash	\$ 1,552	\$ 157	\$ 1,709
<b>Total Assets</b>	<u>\$ 1,552</u>	<u>\$ 157</u>	<u>\$ 1,709</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Other Accrued Liabilities	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>			
Restricted	<u>1,552</u>	<u>157</u>	<u>1,709</u>
Total Fund Balances	<u>1,552</u>	<u>157</u>	<u>1,709</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,552</u>	<u>\$ 157</u>	<u>\$ 1,709</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for NonMajor Debt Service Funds**  
**For the year ended December 31, 2018**

	<u>Revenue Bond Sinking Fund</u>	<u>Road Rehab Sinking Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Revenues</b>			
Investment Earnings	\$ 130	\$ 12	\$ 142
<b>Total Revenues</b>	<u>130</u>	<u>12</u>	<u>142</u>
<b>Expenditures</b>			
Capital Outlays	-	-	-
Debt Service			
Principal	13,000	141,000	154,000
Interest	<u>14,520</u>	<u>25,187</u>	<u>39,707</u>
<b>Total Expenditures</b>	<u>27,520</u>	<u>166,187</u>	<u>193,707</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>			
	<u>(27,390)</u>	<u>(166,175)</u>	<u>(193,565)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	27,520	166,187	193,707
Operating Transfers (Out)	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>27,520</u>	<u>166,187</u>	<u>193,707</u>
<b>Net Change in Fund Balances</b>			
	<u>130</u>	<u>12</u>	<u>142</u>
<b>Fund Balances, Beginning</b>	<u>1,422</u>	<u>145</u>	<u>1,567</u>
<b>Fund Balances, Ending</b>	<u>\$ 1,552</u>	<u>\$ 157</u>	<u>\$ 1,709</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Compensation Paid to Board Members**  
**For the year ended December 31, 2018**

<u>Name and Title</u>	<u>Address</u>	<u>Term</u>	<u>Salary</u>
Major Coleman	1094 McDaniel Road Amite, LA 70422	Jan 2016 to 2020	\$ 21,600
Warren A. McCray, Jr.	2100 Calmes Road Denham Springs, LA 70726	Jan 2016 to 2020	19,200
Theodore McCray, Jr.	8915 Highway 43 Amite, LA 70422	Jan 2016 to 2020	19,200
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2016 to 2020	19,200
Doug Watson	17571 Highway 441 Kentwood, LA 70444	Jan 2016 to 2020	19,200
Jeremy Williams	3284 Hwy 1042 Greensburg, LA 70441	Jan 2016 to 2020	19,200
			\$ <u>117,600</u>

This schedule is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Compensation, Reimbursements, Benefits, and Other Payments to**  
**Agency Head**  
**For the year ended December 31, 2018**

Major Coleman, Police Jury President (January 1, 2018 through December 31, 2018)

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 21,600
Employer Paid Medicare & Social Security	1,616
Benefits-Insurance	8,812
Mileage Reported on W-2	306
Registration Fees	925
Conference Travel & Lodging	2,770
Conference Meals	335
<b>Total</b>	<b>\$ <u>36,364</u></b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended December 31, 2018**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Totals</u>
<u>United States Department of Homeland Security</u>				
Federal Emergency Management Agency				
Hazard Mitigation Grant (HMGP)				
Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Infrastructure Retrofit (Sewage Pond)	97.039	HMGP-1786-091-0002	\$ 50,000	
Drainage (Bridge Replacements)	97.039	HMGP-1603n-091-0003	509,356	
Property Acquisition and Structure Demolition	97.039	HMGP-1603-091-0002	<u>87,453</u>	646,809
Emergency Management Performance Grants				
Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Emergency Preparedness	97.042	EMT-2018-EP-00003-S01	3,347	
Emergency Preparedness	97.042	EMT-20187-EP-00001-S01	9,657	
Emergency Management	97.042	EMW-2015-00043-S01	<u>4,301</u>	17,305
Homeland Security Grant Program				
Pass-thru from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness				
Emergency Management	97.067	EMW-2017-SS-00058-S01	3,474	
Emergency Management	97.067	EMW-2016-SS-00018-S01	<u>28,003</u>	31,477
Assistance to Firefighters Grant Program	97.044	N/A	<u>398,096</u>	398,096
Total United States Department of Homeland Security				<u>1,093,687</u>
<u>United States Department of Transportation</u>				
Federal Transits Administration (FTA)				
Pass-thru from the Louisiana Department of Transportation				
Formula Grants for Rural Areas	20.509	LA-2017-013	<u>85,335</u>	85,335
Total United States Department of Transportation				<u>85,335</u>
<u>United States Department of Housing and Urban Development</u>				
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii				
Passed through the State of Louisiana, Office of Community Development				
Louisiana Community Development Block Grant Public Facilities Program	14.228	2000220774	291,033	
Community Development Block Grant Disaster Recovery Program - Parish Implemented Recovery Program - Minor Repair Housing Program	14.228	686391	<u>33,726</u>	324,759
Total United States Department of Housing and Urban Development				<u>324,759</u>
<b>Total Expenditures of Federal Awards</b>			<b>\$</b>	<b><u>1,503,781</u></b>

## Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal loan and grant activity of the St. Helena Parish Police Jury and is presented on the modified accrual basis of accounting. There are no loans or loan guarantees. The information in this schedule is presented in accordance with requirements of the Uniform Guidance.

## Note 2 - Indirect Cost Rate

The St. Helena Parish Police Jury has elected not to use the 10-percent de minimis direct cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report.

**St. Helena Parish Police Jury  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2018**

**Section I Summary of Auditor's Results**

*Financial Statements*

a. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified       Qualified   
Disclaimer       Adverse

b. *Report on Internal Control and Compliance Material to the Financial Statements*

Internal Control:

Material Weaknesses  Yes  No      Significant Deficiencies  Yes  No

Compliance:

Noncompliance Material to Financial Statements  Yes  No

*Federal Awards*

Internal Control over major federal Programs:

Material Weaknesses  Yes  No      Significant Deficiencies  Yes  No

Type of auditor's report issued on compliance for major federal programs:

Unmodified       Qualified   
Disclaimer       Adverse

Are there findings required to be reported in accordance with 2 CFR 200.516(a)

Yes  No

Was a management letter issued?

Yes  No

Identification of Major Programs:

CFDA Number (s)	Name of Federal Program (or Cluster)
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii
97.044	Assistance to Firefighters Grant Program

Dollar threshold used to distinguish between Type A and Type B Programs: \$750,000

Is the auditee a 'low-risk' auditee, as defined by Uniform Guidance?  Yes  No

**St. Helena Parish Police Jury  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2018**

**Section II Financial Statement Findings**

**Finding Number: 2018-C1 Audit Filing Requirement (Noncompliance)**

Criteria: The Police Jury is subject to requirements as defined in LRS 24:513(A) for filing financial audit reports or review reports. The deadline for filing is six months after the end of the entity's fiscal year, but may be extended per Legislative Auditor approval. The Police Jury is also contractually obligated to adhere to audit requirements as defined in the grant agreements with its grantors. The audit requirements are to adhere to federal and state laws requiring an audit and to complete and submit the audit to the grantor no later than six months after the audit period. The Police Jury must comply with statutory and contractual deadlines for filing audit reports, but must also ensure that sufficient time is available to complete procedures required in accordance with Government Auditing Standards.

Condition: The Police Jury did not file its audit report by the statutory or contractual deadline of June 30, 2019 but was granted an extension until September 3, 2019.

Cause: Originally it was thought that the Police Jury did not meet the filing requirements for a Single Audit because no one grant or fund exceeded the Single Audit threshold, but when the schedule of expenditures of federal awards was prepared from all funds, it was determined that the Police Jury had exceeded the threshold. This required additional time to complete the requirements of a Single Audit.

Effect: The Police Jury was not in compliance with the above referenced statute.

Recommendation: The Police Jury should ensure that sufficient time is available to complete procedures required in accordance with *Governmental Auditing Standards* and issue the report by the statutory deadline.

Management's Response: The Police Jury will monitor filing deadlines and comply with filing requirements.

Contact Person:  
Jeremy Williams, President  
3284 Hwy 1042  
Greensburg, LA 70441

**Finding Number: 2018- I1 Inadequate Controls over Capital Assets (Significant Deficiency)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2004

Criteria: Adequately designed and operating internal controls over financial reporting provides for, among other things, accurate recording of transactions as well as safeguarding of assets. Such controls include, but are not limited to, preparation and reconciliation of detailed subsidiary ledgers that are supported by detailed records; specifically, detailed capital assets listing and records. Additionally, a physical inventory of capital assets allows for the proper accounting for capital assets and provides an opportunity, if one otherwise wouldn't have existed, to note any indicators of impairment.

**St. Helena Parish Police Jury  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2018**

Condition: The following conditions were noted:

- The annual physical inventory was not completed on a timely basis. Asset listings for taking physical inventory were provided by the outside CPA in early 2018. The final inventory was not completed until the first part of April, 2018.
- Fixed asset additions and disposals continue to be reported and the fixed assets listing and supporting documentation maintained by the outside CPA. However, monthly management of fixed assets by the Police Jury still needed to be strengthened, with monitoring of the disposition of assets per department, and documenting records internally that support additions, disposals, and changes in disposition of assets per department. The Fixed Asset Manager now communicates with grants officials to ensure that assets purchased with grant funds are properly identified and should continue to do so.
- All items on the fixed assets additions list had not been tagged.

Cause: Employee turnover and lack of funding for needed employees.

Effect: Inadequate controls over capital assets exposes the Police Jury to several risks, including, but not limited to misappropriation of assets and inaccurate or fraudulent financial reporting.

Recommendation: Significant corrective actions have been taken by the Police Jury. Recommendations for the current fiscal year are:

- Complete the annual inventory on a timely basis. The Fixed Asset Manager must receive the annual inventory sheets and distribute these sheets to employees that conduct the inventory.
- Fixed asset dispositions must be monitored for each department and any changes reported on a monthly basis to the outside CPA.
- Records must be maintained on a monthly basis by the Fixed Asset Manager documenting fixed asset additions, disposals, and changes in disposition, and these records must be provided on a timely basis to the outside CPA.
- The Fixed Asset Manager must communicate with grant employees and grant managers to ensure that assets purchased under grant programs are properly identified and reported to the outside CPA.
- A record of monthly activity must be provided to the Secretary-Treasurer, or the Secretary-Treasurer or designee must sign off on submissions of data to the outside CPA.
- Fixed assets need to be tagged as they are received and put in service.

Management's Response: All recommendations listed above were implemented by September 2018.

Contact Person:  
Jeremy Williams, President  
3284 Hwy 1042  
Greensburg, LA 70441

**Finding Number: 2018- 12 Inadequate Segregation of Duties (Significant Deficiency)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2013

Criteria: Proper segregation of incompatible duties requires that there be different individuals responsible for authorizing transactions, recording transactions, and maintaining custody of related assets.

**St. Helena Parish Police Jury  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2018**

Condition: The Police Jury has few administrative personnel due to budget constraints and turnover in recent years. This limited personnel for recording disbursements, recording financial transactions, and maintaining custody of related assets causes incompatible duties to be performed by one employee. The Police Jury has implemented certain compensating controls internally and works with an external CPA as well.

Cause: Due to the size of the Police Jury, there are few administrative employees because of turnover and lack of funding for needed employees.

Effect: Inadequate segregation of duties exposes the Police Jury to several risks, including, but not limited to misappropriation of assets, inaccurate or fraudulent financial reporting.

Recommendation: Segregations of duties for processing financial transactions must be demonstrated and monitored on a continual basis. It is recommended that the Police Jury continue the process to closely monitor the segregate duties of existing employees. In particular, the following is recommended:

- Continue training for implementation of adopted policies for procurement and fixed asset management. Emphasis must be on the proper segregation of duties required for the administration.
- Review and revise the duties for each employee and include revisions in the employee manual as changes in positions and duties occur.

Management's Response: We will continue, within current budget restraints, to review actions that would further segregate duties of employees, and continue training in the implementation of adopted financial policies. We revised the existing Employee Manual, including updates and revisions of job descriptions in 2018.

Contact Person:  
Jeremy Williams, President  
3284 Hwy 1042  
Greensburg, LA 70441

**Section III Federal Award Findings and Questioned Costs**

None.

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

**Section I Internal Control and Compliance Material to the Financial Statements**

**Finding Number: 2017-C1 Communication District Expenditures (Noncompliance)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2016

Criteria: Funds are created to segregate and account for the expenditure of funds for specific purposes per enabling legislation, elections, and specific purposes, and to report on the expenditure of those funds. Reporting of expenditures must match to the intended purposes for the fund. Funding for the Communication must be legally restricted to activities benefitting the Communication District.

Condition: The E911 Communication District is reported as a separate fund within the Police Jury financials. During fiscal year 2016, the Police Jury hired an additional employee to properly certify 911 addresses. However, after the employee was hired, it was determined that duties related to address certifications took only a small part of the employees time, and the employee assumed other administrative duties within the Police Jury office

Cause: The employee position was required to meet legal requirements for certifying 911 addresses, but this takes only a small part of the employee's time.

Effect: Noncompliance with the legal restriction on the funds.

Recommendation: Recommendations are to either reimburse the Communication District for time worked on Police Jury administrative tasks, or to transfer the employee to a separate position. If the option is taken to reimburse the Communication District, time documentation would be required to document all time worked on Communication District activities.

Management's Response: The Police Jury responded directly to this finding on June 13, 2017, by re-assigning the duties of an existing employee. This employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy OEP Director. Salary is to be split between E-911 and General Fund, effective July 10, 2017.

Current Year Status: Resolved.

**Finding Number: 2017- I1 Inadequate Controls over Capital Assets (Significant Deficiency)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2004

Criteria: Adequately designed and operating internal controls over financial reporting provides for, among other things, accurate recording of transactions as well as safeguarding of assets. Such controls include, but are not limited to, preparation and reconciliation of detailed subsidiary ledgers that are supported by detailed records; specifically, detailed capital assets listing and records. Additionally, a physical inventory of capital assets allows for the proper accounting for capital assets and provides an opportunity, if one otherwise wouldn't have existed, to note any indicators of impairment.

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

Condition: The following conditions were noted:

- The annual physical inventory was not completed on a timely basis. Asset listings for taking physical inventory were provided by the outside CPA in early 2018. The final inventory was not completed until the first part of April, 2018.
- Fixed asset additions and disposals continue to be reported and the fixed assets listing and supporting documentation maintained by the outside CPA. However, monthly management of fixed assets by the Police Jury still needed to be strengthened, with monitoring of the disposition of assets per department, and documenting records internally that support additions, disposals, and changes in disposition of assets per department. The Fixed Asset Manager now communicates with grants officials to ensure that assets purchased with grant funds are properly identified and should continue to do so.
- All items on the fixed assets additions list had not been tagged.

Cause: Employee turnover and lack of funding for needed employees.

Effect: Inadequate controls over capital assets exposes the District to several risks, including, but not limited to misappropriation of assets and inaccurate or fraudulent financial reporting.

Recommendation: Significant corrective actions have been taken by the Police Jury. Recommendations for the current fiscal year are:

- Complete the annual inventory on a timely basis. The Fixed Asset Manager must receive the annual inventory sheets and distribute these sheets to employees that conduct the inventory.
- Fixed asset dispositions must be monitored for each department and any changes reported on a monthly basis to the outside CPA.
- Records must be maintained on a monthly basis by the Fixed Asset Manager documenting fixed asset additions, disposals, and changes in disposition, and these records must be provided on a timely basis to the outside CPA.
- The Fixed Asset Manager must communicate with grant employees and grant managers to ensure that assets purchased under grant programs are properly identified and reported to the outside CPA.
- A record of monthly activity must be provided to the Secretary-Treasurer, or the Secretary-Treasurer or designee must sign off on submissions of data to the outside CPA.
- Fixed assets need to be tagged as they are received and put in service.

Management's Response: All recommendations listed above were implemented by September 2018.

**Current Year Status:** Partially resolved. Due to the timing of the corrective action, the finding is repeated as Finding 2018-II.

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

**Finding Number: 2017- I2 Inadequate Segregation of Duties (Significant Deficiency)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2013

Criteria: Proper segregation of incompatible duties requires that there be different individuals responsible for authorizing transactions, recording transactions and maintaining custody of related assets. Additionally, duties for each employee must be more closely defined, revised, and included in the employee manual. In addition, segregation of duties must be demonstrated on a consistent basis for federal transactions.

Condition: It was noted in prior year audits that segregation of duties was a continuing problem for administrative personnel of the Police Jury. Existing problems were increased because of the lack of funding for needed employees. Within the last four years, the position of Grants Administrator was eliminated transferring duties to the Secretary-Treasurer, and the position of Payroll/Purchasing agent has changed three times in the last three years. Additionally, the June 3, 2016, GOHSEP letter on findings noted that the Police Jury does not have a clear segregation of duties.

Cause: Existing problems were increased because of the turnover and lack of funding for needed employees.

Effect: Inadequate segregation of duties exposes the Police Jury to several risks, including, but not limited to misappropriation of assets, inaccurate or fraudulent financial reporting, and noncompliance with federal grant compliance requirements.

Recommendation: Segregations of duties for processing financial transactions and grant management must be demonstrated and monitored on a continual basis. It is recommended that the Police Jury continue the process to closely monitor the segregate duties of existing employees. In particular, the following is recommended:

- Continue training for implementation of adopted policies for procurement, fixed asset management, and grants administration policies and procedures. Emphasis must be on the proper segregation of duties required for the administration and reporting of grant programs.
- Review and revise the duties for each employee and include revisions in the employee manual as changes in positions and duties occur.

Management's Response: We will continue, within current budget restraints, to review actions that would further segregate duties of employees, and continue training in the implementation of adopted financial policies. We revised the existing Employee Manual, including updates and revisions of job descriptions. Detailed policies and procedures are being developed that are expected to be formally adopted July, 2018.

**Current Year Status:** Partially resolved. Finding partially repeated as Finding 2018-I2.

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

**Finding Number: 2017- I3 Overall Controls for Office of Homeland Security Grants (Material Weakness)**

Year Initial Finding Occurred: Fiscal year ending December 31, 2014

Criteria: The Police Jury must demonstrate that federal grants are expended and reported in accordance with budget and program compliance requirements for each federal grant program. Federal grant revenues and expenditures must be accounted for properly, and source documentation must be maintained to support grant expenditure reports. Personnel administering grants must be familiar with program compliance requirements.

Condition: Although no findings were issued for the Major Program (CFDA 14.228 Community Development Grants) in 2014, a site visit conducted June 9 through June 11, 2014 by the Louisiana Office of Homeland Security (GOHSEP) noted deficiencies in internal controls for managing and reporting Homeland Security grant programs. Office of Homeland Security Grant programs were classified as “non-major programs” for the fiscal year ending December 31, 2014, and federal expenditures for fiscal year 2015 were below the Single Audit threshold. A final letter on monitoring findings, referenced herein, was issued by GOHSEP on June 3, 2016.

A report dated June 19, 2015 by the Governor’s Office of Homeland Security (GOHSEP), noted numerous deficiencies in management of Homeland Security Grants administered by the Police Jury. A final letter issued June 3, 2016 listed remaining deficiencies. Each area included below corresponds to observations and deficiencies listed within these two GOHSEP documents.

1. During that initial GOHSEP site visit and in follow-up monitoring and communications, it was determined that Police Jury personnel were not familiar with the program requirements. It was noted that there are general policies in places, but the policies were too broad in scale. There was also a question on whether there was adequate segregation of duties, and this part of the finding is addressed in Finding 2017-I2 Segregation of Duties.

The Police Jury responded to these findings approving financial policies for management of federal grants, and contracting with a Federal Program Consultant. At the February 14, 2017 Regular Session of the Police Jury, a motion was adopted approving updated Grant Procedures, Procurement Guidelines, Separation of Financial Management Functions, Record-Keeping/Records Security, and DBE (Disadvantaged Business Enterprises) Policies. A training workshop was conducted in February 2017 by the consultant for four key Police Jury employees, in which Federal and State procurement standards were reviewed, along with internal control policies, fixed asset review and accounting, DBE policies adopted by the Police Jury, conflict of interest, and file/record-keeping. It was also noted during the February 2017 meetings, that the Purchasing Agent was approved to attend a grant and procurement training seminar (offered by a contractor of the U.S. Treasury), and that a representative of the Police Jury was approved to attend the LCDBG Public Facilities Project Severity Workshop. This finding requires continued response by the Police Jury and is carried forward.

2. The original finding by GOHSEP noted that policies and procedures related to purchasing procedures, and written procedures for the segregation of accounting duties have not been updated. After sampling of

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

several invoices in 2016, it was determined that written procedures were not followed and files did not contain all supporting documentation.

The update of accounting duties and job descriptions is addressed in the segregation of duties finding above.

In relation to findings for policies and procedures for purchasing, the Police Jury responded to these findings by adopting in April 2016 purchasing policies, and by hiring a Federal Program Consultant to assist in the development of purchasing procedures and guides for federal programs. The updated Procurement Policy adopted by the Police Jury was forwarded to GOHSEP as part of a letter, dated March 3, 2017, detailing progress in adopting and implementing financial policies. Federal and State Procurement procedures were included in an initial training session conducted February 2017 for key employees. The Police Jury has developed an extensive Policy and Procedures Manual expected to be adopted at its July, 2018 meeting, after approval by GOHSEP.

Since the Police Jury must demonstrate it is following State Bid Law requirements, or requirements of federal agencies as applicable, this part of the finding is also continued from 2016, but no exceptions are reported for 2017. Initial actions to resolve the findings have been taken, have been implemented but are awaiting approval by GOHSEP, and formal adoption by the Police Jury of the updated Policies and Procedures Manual in July, 2018.

3. It was indicated that the Police Jury does not have written procedures in place for recording and managing equipment and inventory. There were questions as to whether the Police Jury had controls in place to prevent loss, damage or theft of equipment, and to record the disposition of equipment, including disposal and transfer of equipment. Since this finding was consistent with prior audit findings, it was noted that fixed asset findings are included only within fixed asset finding above.

4. The site visit questioned whether the Police Jury has a system in place to ensure that purchases were made in accordance with applicable bid requirements, and a system in place to monitor contract performance.

Refer to Item 1 and 2 above, for progress to-date in responding to this finding.

5. There was a question as to whether the Police Jury had controls in place to manage the time funded by federal programs, and in particular the segregation of time worked on PW's. Since a major disaster had not occurred for 2015, the Police Jury's road management software had the capability of segregating costs for disaster projects, and the Police Jury's payroll software allowed assignment of codes to segregate payroll costs, this finding was reported as resolved in the 2015 audit. It was noted that this finding would be re-evaluated as major disasters occurred.

Major flood disasters occurred in March and August 2016. Since response to GOHSEP monitoring findings was not sufficient, GOHSEP now funds projects on a reimbursement basis only. This part of the finding is continued since the Police Jury must demonstrate for each funded federal project, that payroll and costs accumulated within the road management software are properly recorded and reported. Since the GOHSEP visit the Police Jury has updated it policies and procedures to follow the required documentation. A new payroll system was implemented in January, 2018, with timekeeping functions to better track time for accurate coding to comply with the record keeping requirements related to grants, and other departmental

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

activities. Work orders were revised for input into the road management system to also comply with these record keeping requirements.

6. It was questioned whether the Police Jury has a procurement/contract policy, and policies in place to monitor contracts. Such policies are required to determine contractors excluded from bidding and to ensure that minorities and women's businesses are properly notified of bid solicitations.

This matter was discussed with the Federal Program Consultant, who assisted in developing required disclosures for bid documents and in providing guides for the bid process. The procurement policy was adopted by the Police Jury in 2016, and an updated procurement policy was adopted by the Police Jury, with the guide provided to GOHSEP in February 2017. The procurement policy included reference to the required disclosures and actions related to minority and women's businesses.

7. It was noted that the applicant does not have a record retention policy in place, proper filing and retention of files, and does not have an emergency backup plan.

The Police Jury responded by adopting a records retention statement for federal programs. This part of the finding is partially resolved. However, the Police Jury must also comply with retention policies of the Louisiana Secretary of State. The part of the finding related to the requirement for an emergency backup plan is carried forward. Upon review with the Police Jury's computer consultant, it was noted that backups were conducted daily and stored offsite for the financial, road and bridges, and building departments. For files of the OEP office, backups are to an external drive. Backup procedures for the OEP office must be modified to provide greater security for grants and grants-related financial data. This finding requires continued response by the Police Jury and is carried forward. This record retention policy has been included in the updated Policies and Procedures Manual to be adopted in July, 2018.

The Police Jury initially responded to this finding by hiring a federal program consultant. This consultant provides needed expertise on overall internal controls for grant programs, but did not replace the need for an additional employee to assist the OEP director and to reduce the workload of the OEP Director. The Police Jury responded directly to this finding on June 13, 2017, by re-assigning the duties of an existing employee. This employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy E-911 Director. Salary is being split between E-911 and General Fund, effective July 10, 2017.

Cause: There appeared to be some lack of understanding of certain elements of administering and managing grant programs. Additionally, the general policies and procedures appeared too broad and not adequately updated to provide for adequate segregation of duties, procurement/contract policies, grant management, record keeping, records retention, and back up procedures.

Effect: Inadequate controls over capital assets exposes the District to several risks, including, but not limited to misappropriation of assets and inaccurate or fraudulent financial reporting, and noncompliance with federal grant compliance requirements.

Recommendation: Audit recommendation is to address the general areas included in site visit monitoring and follow-up, as noted above. It is recommended that the Police Jury:

**St. Helena Parish Police Jury  
Schedule of Prior Year Findings and Responses  
For the Year Ended December 31, 2018**

- Implement adopted policies. Policies related to procurement, grants management, and fixed asset management has been adopted.
- Continue training for employees in implementing financial policies, emphasizing the need for segregation of duties for processing financial transactions for grant programs.
- Clarify the process and responsibility for centralizing and maintaining bid documentation.
- Continue to take advantage of training opportunities available for grants personnel.
- Follow up on continued development of a records retention policy.
- Review and modify backup procedures for the OEP office to ensure security for federal program data.
- When a disaster occurs, continue efforts to segregate data by meeting with payroll personnel and the road department for road management software, to standardize the accumulation of cost data.

Management's Response: The Police Jury, its staff, and outside CPA firm have been working diligently to resolve any weaknesses in internal controls relating to finances and legal compliance. The Police Jury re-assigned the duties of an existing employee and this employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy E-911 Director. Salary is being split between E-911 and General Fund, effective July 10, 2017. We continue to provide training for employees in implementing financial policies, emphasizing the need for segregation of duties for processing financial transactions for grant programs. We have hired outside grant consultants to assist. Detailed policies and procedures are being developed that are expected to be formally adopted July, 2018. The Police Jury has been in contact with GOHSEP attempting to meet their expectations of our operations. We had a meeting with the GOHSEP representatives on March 27, 2018 at the Police Jury office. We discussed any outstanding compliance issues, deficiencies and observations. They provided us with recommendations and suggestions for corrective action. As a result of that meeting, we are continuing to implement their recommended changes. We sent a letter to GOHSEP on May 21, 2018 outlining our updated corrective action plan.

**Current Year Status:** Resolved.

**Section II Internal Control and Compliance Material to Federal Awards**

No Section II Findings.

**Section III Management Letter**

No Section II Findings.

This schedule was prepared by management.

Bruce C. Harrell, CPA

Kristi U. Bergeron, CPA  
Jessica H. Jones, CPA  
Brandy W. Garcia, CPA  
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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***

To St. Helena Parish Police Jury  
Greensburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (Police Jury), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated September 3, 2019. Our report includes a reference to other auditors who audited the financial statements of St. Helena Parish Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, as described in our report on the Police Jury's financial statements. This report does not include the results of the other audit testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District were not audited and as a result, our report included a qualified opinion on the aggregate discretely presented component units. Accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement

of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as findings 2018-I1 and 2018-I2 that we consider to be significant deficiencies.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as finding 2018-C1.

#### **St. Helena Parish Police Jury's Response to Findings**

St. Helena Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The St. Helena Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

St. Helena Parish Police Jury  
Page 2

**Purpose of this Report**

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

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a stylized flourish at the end.

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, LA

September 3, 2019

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Jessica H. Jones, CPA  
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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**

To St. Helena Parish Police Jury  
Greensburg, Louisiana

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

### ***Management's Responsibility***

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

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

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

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

### ***Opinion on Each Major Federal Program***

In our opinion, St. Helena 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, 2018.

St. Helena Parish Police Jury  
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### **Report on Internal Control over Compliance**

Management of the St. Helena Parish Police Jury, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

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

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

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



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, Louisiana

September 3, 2019

St. Helena Parish Police Jury  
Greensburg, Louisiana

Statewide Agreed-Upon Procedures

As of and for the Year Ended December 31, 2018



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## Independent Accountant's Report on Applying Agreed-Upon Procedures

To Members of the Board  
St. Helena Parish Police Jury and the Louisiana Legislative Auditor  
Greensburg, Louisiana 70441

We have performed the procedures enumerated below, which were agreed to by the St. Helena Parish Police Jury (Entity) and the Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2018 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUP's.

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

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

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

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

*Written policies and procedures were obtained and address the functions noted.*

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

*Written policies and procedures were obtained and address the functions noted with the following exception: The policy does not specifically address how vendors are added to the vendor list.*

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

*Written policies and procedures were obtained and address the functions noted.*

- 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).

*Written policies and procedures were obtained and address the functions noted.*

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

*Written policies and procedures were obtained and address the functions noted.*

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

*Written policies and procedures were obtained and address the functions noted with the following exceptions: (1) The policy does not specifically address the standard terms and conditions.*

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

*Written policies and procedures were obtained and address the functions noted.*

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

*Written policies and procedures were obtained and address the functions noted.*

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

*Written policies and procedures were obtained and address the functions noted.*

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

*The Police Jury had debt service procedures that it followed, but not in writing.*

*Management's Response to all written policies and procedures exceptions: We will amend written policies and procedures as needed and obtain board approval.*

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

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

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

*The Board met (with a quorum) at least monthly.*

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

*The minutes did not include a reference to monthly budget-to-actual comparisons.*

*Management's Response: The Police Jury includes monthly budget-to-actual comparison reports in the information given to the Board Members. We will began including the approval in the board minutes.*

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

*N/A - The Unrestricted Fund Balance in the general fund did not have a negative ending balance in the prior year audit report.*

### ***Bank Reconciliations***

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

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

*Obtained bank statements and reconciliations for the selected month noting evidence that the reconciliation was prepared within two months of the related statement closing date without exceptions.*

- 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

*Obtained bank statements and reconciliations for the selected month noting evidence of review by a Board Member who does not handle cash, post ledgers, or issue checks.*

- 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.

*Obtained bank statements and reconciliations for the selected month. The General Fund account had two outstanding items totaling \$355.*

*Management's Response: Management will review these outstanding items and continue researching.*

## **Collections**

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

*The cash drawer in the permits office at the Police Jury is shared by more than one employee; however, the drawer is reviewed and reconciled using daily electronic receipts for each employee.*

*Management's Response: We will explore the possibility of installing separate drawers for each employee.*

- 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.

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

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

*No exceptions noted.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a*

source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

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

*Receipts directly received in the Police Jury office are sequentially pre-numbered. Other receipts received are time stamped/dated and included on a two-part deposit slip.*

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

*No exceptions noted.*

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

*No exceptions noted.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*No exceptions noted.*

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

*No exceptions noted.*

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

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- 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).

*Obtained listing and managements representation that the listing is 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.

*Written policies and procedures were obtained and noted that 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.

*Written policies and procedures were obtained and noted that 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.

*Written policies and procedures were obtained and do not specifically address adding/modifying vendor files or periodically reviewing changes to vendor files. Police Jury approves all expenditures which would include new vendors. Policy and procedures will be updated to include the policy and procedure for adding/modifying 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.

*No exceptions noted.*

- 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:

*Obtained listing and managements representation that the listing is complete.*

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

*Obtained supporting documents and noted the disbursement matched the original invoice/billing statement.*

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

*Obtained supporting documents and noted segregation of duties tested in #9 above with no exception.*

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

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- 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.

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

- 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, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]]

*Randomly selected one monthly statement or combined statement, where applicable, and observed that there is evidence that the monthly statement or combined statement*

*and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.*

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

*No late fees or finance charges were observed on the selected 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).

*Excluding fuel cards, 10 transactions (or all transactions if less than 10) were randomly selected from the monthly statements or combined statements selected under #12 above, and observed that each transaction was 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).*

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

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

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*No exceptions noted.*

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

*No exceptions noted.*

- 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).

*No exceptions noted.*

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

*No exceptions noted.*

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

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

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a period at the end. The signature is written in a cursive style.

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, Louisiana

September 3, 2019