



LaSalle Parish Police Jury

Annual Financial Report
As of and for the Year Ended
December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

LaSalle Parish Police Jury
Jena, Louisiana

ADVERSE, AND UNMODIFIED OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Summary of Opinions

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

ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of X, State Y, as of June 30, 20X1, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

UNMODIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES, EACH MAJOR FUND, AND AGGREGATE REMAINING FUND INFORMATION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury, as of December 31, 2021, 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.

BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the LaSalle Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.



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LaSalle Parish Police Jury
April 27, 2022

MATTERS GIVING RISE TO ADVERSE OPINION ON THE AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

LaSalle Parish Police Jury

April 27, 2022

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish Police Jury's basic financial statements. The other supplemental information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the additional information listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

LaSalle Parish Police Jury
April 27, 2022

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2022, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance



Rozier, McKay & Willis
Alexandria, Louisiana
April 27, 2022

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

This section of the LaSalle Parish Police Jury's annual financial report presents our discussion and analysis of the Parish's financial performance during the fiscal year ended December 31, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

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

GOVERNMENT –WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

FINANCIAL ANALYSIS OF THE PARISH AS A WHOLE

NET POSITION

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

	December 31st	
	2021	2020
<u>Assets:</u>		
Current and Other Assets	\$ 8,020,167	\$ 6,049,440
Leased and Capital Assets	11,017,212	10,752,296
Total Assets	19,037,379	16,801,736
Deferred Outflows:	343,502	327,211
<u>Liabilities:</u>		
Current and Other Liabilities	301,987	853,588
Long-term Liabilities	1,150,786	1,022,447
Total Liabilities	1,452,773	1,876,035

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

	December 31st	
	2021	2020
Deferred Inflows:	692,252	456,016
Net Position:		
Invested in Capital Assets (Net)	10,168,241	9,866,116
Restricted	5,052,760	4,516,421
Unrestricted	2,014,855	414,359
Total Net Position	\$ 17,235,856	\$ 14,796,896

As the presentation appearing above demonstrates, the largest portion of the net position (59.0%) is invested in capital assets. Net position invested in capital assets consist of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Parish uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position (29.3%) represent resources that are subject to restrictions that are imposed by agreements with the Parish's taxpayers or requirements imposed by various revenue sources.

The remaining balance of unrestricted net position (11.7%) may be used to meet the Parish's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

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

	December 31st	
	2021	2020
Revenues:		
Program Revenue:		
Charges for Services	\$ 138,212	\$ 126,669
Operating Grants and Contributions	3,728,793	1,741,208
Capital Grants and Contributions	---	---
General Revenue:		
Property Taxes	3,395,188	3,936,149
Sales Taxes	1,304,782	---
Licenses and Permits	99,301	104,651
Severance Taxes	1,400,495	1,205,432
State Revenue Sharing	54,981	60,400
Other	112,954	16,467
Total Revenue	10,234,706	7,190,976

**LaSalle Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

	December 31st	
	2021	2020
Program Expenses:		
General Government	1,698,229	1,583,563
Public Safety	552,289	427,453
Public Works	3,082,031	2,735,161
Health & Welfare	118,537	117,258
Culture and Recreation	575,714	431,985
Economic Development and Assistance	1,747,623	1,390,126
Interest on Long-Term Debt	21,323	34,866
Total Expenses	7,795,746	6,720,412
Change in Net Position	2,438,960	470,564
Net Position Beginning	14,796,896	14,326,332
Net Position Ending	\$ 17,235,856	\$ 14,796,896

The increase in net position was due to the availability of grant funds, the passage of a new sales tax and careful management and budgeting of the available resources.

FINANCIAL ANALYSIS OF THE PARISH'S FUNDS

The Parish's funds collectively reported an increase of \$2,036,341 for 2021, due to the receipt of American Rescue Funds, the availability of sales taxes to support solid waste operations and careful management of remaining resources. The general fund experienced an increase in the amount of \$1,499,197, due primarily to the receipt of American Rescue Funds. Differences between results reported by the funds and the change in net position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

BUDGET HIGHLIGHTS

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

CAPITAL ASSET ADMINISTRATION

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

- Due to ordinary consumption, it was necessary to replace selected equipment and components of infrastructure.
- Construction of a new Parish Library was completed.
- A new excavator was acquired to address drainage needs.

DEBT ADMINISTRATION

Debt activity was limited to paying required installments on existing obligations and execution of an installment agreement associated with the acquisition of a new excavator.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

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

LaSalle Parish Police Jury

Statement of Net Position December 31, 2021

	Governmental Activities
<u>Assets</u>	
Cash and cash equivalents	\$ 3,836,991
Receivables (net)	3,894,285
Net Pension Asset	288,891
Capital assets	
Non depreciable capital assets	701,918
Depreciable capital assets, net	10,315,294
Total Assets	\$ 19,037,379
<u>Deferred Outflows of Resources</u>	
Other post retirement benefit deferrals	\$ 16,661
Pension funding deferrals	326,841
Total Deferred Outflows of Resources	\$ 343,502
<u>Liabilities</u>	
Accounts and other payables	\$ 301,987
Long-term liabilities	
Long-term Debt	
Due within one year	195,222
Due in more than one year	653,749
Net Other Post Employment Benefits	301,815
Net Pension Liability	-
Total Liabilities	\$ 1,452,773
<u>Deferred Inflows of Resources</u>	
Other post retirement benefit deferrals	\$ 23,510
Pension funding deferrals	668,742
Total Deferred Inflows of Resources	\$ 692,252
<u>Net Position</u>	
Invested in capital assets, net of related debt	\$ 10,168,241
Restricted:	
Public Works	2,596,432
Health and Welfare	133,498
Culture and Recreation	1,169,688
Other purposes	1,153,142
Unrestricted	2,014,855
Total net position	\$ 17,235,856

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

LaSalle Parish Police Jury

Statement of Activities

For the Year Ended December 31, 2021

	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	
Governmental Activities				
General Government	\$ 1,698,229	\$ 117,011	\$ 1,446,298	\$ -
Public Safety	552,289	-	62,483	-
Public Works	3,082,031	-	451,142	-
Health and Welfare	118,537	-	-	-
Culture and Recreation	575,714	6,801	47,065	-
Economic Development	1,747,623	14,400	1,721,805	-
Interest on Long-Term Debt	21,323	-	-	-
Total Governmental Activities	7,795,746	138,212	3,728,793	-

General Revenues

Ad Valorem Taxes	3,395,188
Sales Taxes	1,304,782
Licenses and Permits	99,301
Intergovernmental	
Severance Taxes	1,400,495
State Revenue Sharing	54,981
Other	112,954
Total General Revenue	6,367,701
Change in Net Position	2,438,960
Net Position - Beginning	14,796,896
Net Position - Ending	\$ 17,235,856

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

LaSalle Parish Police Jury

Governmental Funds

Balance Sheet - December 31, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets								
Cash and Equivalents	\$ 1,492,150	\$ -	\$ 533,194	\$ 432,290	\$ -	\$ 536,162	\$ 843,195	\$ 3,836,991
Receivables	775,032	804,097	142,423	754,817	8,744	636,735	772,437	3,894,285
Due From Other Funds	441,272	-	-	-	-	-	-	441,272
Other Assets	-	-	-	-	-	-	-	-
Total Assets	\$ 2,708,454	\$ 804,097	\$ 675,617	\$ 1,187,107	\$ 8,744	\$ 1,172,897	\$ 1,615,632	\$ 8,172,548
Liabilities and Fund Balances								
Liabilities:								
Cash Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts and Other Payables	73,976	34,412	108,581	17,419	21,052	19,755	26,792	301,987
Due to Other Funds	-	195,631	-	-	245,641	-	-	441,272
Total Liabilities	73,976	230,043	108,581	17,419	266,693	19,755	26,792	743,259
Fund Balance:								
Nonspendable	441,272	-	-	-	-	-	-	441,272
Restricted								
Other General Government	-	-	-	-	-	1,153,142	-	1,153,142
Public Works	-	574,054	567,036	-	-	-	1,455,342	2,596,432
Health and Welfare	-	-	-	-	-	-	133,498	133,498
Culture and Recreation	-	-	-	1,169,688	-	-	-	1,169,688
Unassigned	2,193,206	-	-	-	(257,949)	-	-	1,935,257
Total Fund Balance (Deficit)	2,634,478	574,054	567,036	1,169,688	(257,949)	1,153,142	1,588,840	7,429,289
Total Liabilities and Fund Balance	\$ 2,708,454	\$ 804,097	\$ 675,617	\$ 1,187,107	\$ 8,744	\$ 1,172,897	\$ 1,615,632	\$ 8,172,548

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

LaSalle Parish Police Jury

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

December 31, 2021

Total Fund Balances - Governmental Funds \$ 7,429,289

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

Leased assets used in governmental activities are not financial
resources and therefore are not reported in the funds -

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds 11,017,212

Deferred outflows of resources that do not meet criteria for
the Governmental Fund Balance Sheet inclusion in 343,502

Liabilities not due and payable in the current period are excluded
from the Governmental Fund Balance Sheet

 Net Other Post Employment Benefits (301,815)
 Net Pension Asset (Liability) 288,891 (12,924)

Liabilities not due and payable in the current period are excluded from the
Governmental Fund Balance Sheet (848,971)

Deferred inflows of resources that do not meet criteria for inclusion
in the Governmental Fund Balance Sheet (692,252)

Net Position of Governmental Activities \$ 17,235,856

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

LaSalle Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2021**

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues									
Ad Valorem Taxes	\$ 320,636	\$ 833,372	\$ 15,496	\$ 773,945	\$ -	\$ 666,690	\$ -	\$ 785,049	\$ 3,395,188
Sales Taxes	-	-	1,304,782	-	-	-	-	-	1,304,782
Licenses and Permits	99,301	-	-	-	-	-	-	-	99,301
Intergovernmental Revenues:									
Federal Funds	1,446,298	-	-	47,065	-	-	1,721,805	-	3,215,168
State Funds:									
Severance Taxes	1,400,495	-	-	-	-	-	-	-	1,400,495
State Revenue Sharing	13,490	12,254	-	25,009	-	247	-	3,981	54,981
Parish Transportation	-	-	-	-	-	-	-	238,142	238,142
Other	275,483	308	-	-	-	-	-	-	275,791
Fines and Forfeitures	-	-	-	-	117,011	-	-	-	117,011
Other	24,772	-	443	9,401	-	283	-	98,948	133,847
Total Revenues	3,580,475	845,934	1,320,721	855,420	117,011	667,220	1,721,805	1,126,120	10,234,706
Expenditures									
Current:									
General Government:									
Legislative	220,117	-	-	-	-	-	-	-	220,117
Judicial	127,019	-	-	-	638,206	-	-	-	765,225
Elections	54,750	-	-	-	-	-	-	-	54,750
Finance and Administrative	231,904	-	-	-	-	-	-	-	231,904
Other	1,551	-	-	-	-	449,741	-	-	451,292
Public Safety	551,922	-	-	-	-	-	-	-	551,922
Public Works	75,345	791,019	1,178,198	-	-	-	-	729,015	2,773,577
Health and Welfare	13,965	-	-	-	-	-	-	94,950	108,915
Culture and Recreation	543	-	-	426,295	-	-	-	-	426,838
Economic Development	25,818	-	-	-	-	-	1,721,805	-	1,747,623
Capital Outlay	321,470	10,733	3,578	316,120	-	5,900	-	148,953	806,754
Debt Service	6,343	-	39,624	184,950	-	-	-	-	230,917
Total Expenditures	1,630,747	801,752	1,221,400	927,365	638,206	455,641	1,721,805	972,918	8,369,834
Excess (Deficiency) of Revenues Over Expenditures	1,949,728	44,182	99,321	(71,945)	(521,195)	211,579	-	153,202	1,864,872

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

LaSalle Parish Police Jury

Governmental Funds

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

For the year Ended December 31, 2021

	<u>General</u>	<u>Road and Bridge</u>	<u>Garbage District</u>	<u>Library</u>	<u>Criminal Court</u>	<u>Courthouse Maintenance</u>	<u>Workforce Investment</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	1,949,728	44,182	99,321	(71,945)	(521,195)	211,579	-	153,202	1,864,872
<u>Other Financing Sources (Uses)</u>									
Proceeds From Debt	171,469	-	-	-	-	-	-	-	171,469
Operating Transfers In	-	100,000	-	-	522,000	-	-	-	622,000
Operating Transfers Out	(622,000)	-	-	-	-	-	-	-	(622,000)
Net Change in Fund Balances	1,499,197	144,182	99,321	(71,945)	805	211,579	-	153,202	2,036,341
Fund Balances (Deficit) - Beginning	1,135,281	429,872	467,715	1,241,633	(258,754)	941,563	-	1,435,638	5,392,948
Fund Balances (Deficit) - Ending	\$ 2,634,478	\$ 574,054	\$ 567,036	\$ 1,169,688	\$ (257,949)	\$ 1,153,142	\$ -	\$ 1,588,840	\$ 7,429,289

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

LaSalle Parish Police Jury

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

For the Year Ended December 31, 2021

Net Changes in Fund Balances - Total Governmental Funds \$ 2,036,341

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

Governmental funds report purchasing and leasing of assets expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation or amortization expense. The effect of these differences is presented as follows:

Capital Expenditures	806,754
Depreciation	(503,658)
Amortization	(38,180)

Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations. (17,000)

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations. 116,578

Governmental Funds report report proceeds from debt as an other financing source but these receipts are reported as a liability in the government wide presentation. (171,469)

Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 209,594

Change in Net Position of Governmental Activities \$ 2,438,960

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2024.

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

REPORTING ENTITY

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

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

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

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

BASIC FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

Courthouse Maintenance – Reports activity associated with resources dedicated to maintaining and operating the courthouse complex.

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

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

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

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

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

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

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

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

USE OF ESTIMATES

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

RESTRICTED ASSETS

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

BUDGET PRACTICES

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

LEASED ASSETS AND RELATED OBLIGATIONS

As required by generally accepted accounting principles, the present value of lease payment obligations is reported as an asset and amortized over the term of the lease agreement. In addition, the obligation to make lease payments is reported as a liability.

CAPITAL ASSETS

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

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

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

CASH AND CASH EQUIVALENTS

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

INTERNAL ACTIVITY

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

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

COMPENSATED ABSENCES

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

FUND BALANCE CLASSIFICATION

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

Non-spendable portions of fund balances are attributable to fund equity attributable to receivables from other funds that do not have resources to repay the obligation during the next operating cycle.

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

AD VALOREM TAXES:

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

Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
General Alimony	3.50	None	Road District #3	4.72	2026
Road and Bridge	9.10	2024	Road District #4	8.27	2029
Courthouse	7.28	2024	Road District #5	4.25	2022
Health Unit	1.01	2023	Road District #6	9.54	2022
Library	8.70	2025	Road District #7	8.44	2029
Road District #1	8.87	2030	Road District #8	6.33	2023

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
Road District #2	7.37	2023	Road District #9	7.77	2029
Road District #3	3.02	2024	Road District #10	5.06	2023

SALES TAXES

The voters have approved a 0.5% (one-half percent) sales tax to be imposed for a period of ten years beginning January 1, 2021. The proceeds, after paying costs of collection and administering the tax, are dedicated to the collection and disposal of solid waste in LaSalle Parish.

NOTE 3 -CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the Police Jury has \$3,872,714 in deposits (collected bank balance). These deposits are secured from risk by \$359,359 of federal deposit insurance and \$4,509,299 of pledged securities held by the custodial bank in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2021:

Fund	Ad Valorem Taxes	Sales Taxes	Severance Taxes	Other Receivables	Total Receivables
General	\$ 306,164	\$ ----	\$ 459,874	\$ 8,994	\$ 775,032
Road and Bridge	795,926	----	----	8,171	804,097
Garbage District	----	142,423	----	----	142,423
Library	738,145	----	----	16,672	754,817
Criminal Court	----	----	----	8,744	8,744
Courthouse Maintenance	636,735	----	----	----	636,735
Non Major Funds	749,916	----	----	22,521	772,437
Total	<u>\$ 3,226,886</u>	<u>\$ 142,423</u>	<u>\$ 459,874</u>	<u>\$ 65,102</u>	<u>\$ 3,894,285</u>

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

NOTE 5 – INTERFUND BALANCES:

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

**LaSalle Parish Police Jury
Notes to Financial Statements
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	Due From Other Funds	Due To Other Funds	Net
General	\$ 441,272	\$ ----	\$ 441,272
Road and Bridge	----	195,631	(195,631)
Criminal Court	----	245,641	(245,641)
Total	<u>\$ 441,272</u>	<u>\$ 441,272</u>	<u>\$ ----</u>

NOTE 6 – TRANSFERS:

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

	Transfers In	Transfers Out
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	\$ ----	\$ 622,000
Road and Bridge	100,000	
Criminal Court Fund	522,000	----
Total	<u>\$ 622,000</u>	<u>\$ 622,000</u>

NOTE 7 – CAPITAL ASSETS:

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

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	\$ 701,918	\$ ----	\$ ----	\$ 701,918
Construction in Progress	2,874,964	210,745	3,085,709	----
Total	<u>3,576,882</u>	<u>210,745</u>	<u>3,085,709</u>	<u>701,918</u>
Depreciable Capital Assets				
Buildings and Improvements	2,386,590	----	----	2,386,590
Furniture, Fixtures and Equipment	3,326,442	398,133	----	3,724,575
Library Facilities	1,067,766	3,159,076	6,623	4,220,219
Library Collection	441,440	32,008	23,589	449,859
Infrastructure (Roads and Bridges)	81,303,578	92,500	----	81,396,078
Accumulated Depreciation	(81,388,582)	(503,657)	(30,212)	(81,862,027)
Total	<u>7,137,234</u>	<u>3,178,060</u>	<u>----</u>	<u>10,315,294</u>
Total Governmental Activities	<u>\$ 10,714,116</u>	<u>\$ 3,388,805</u>	<u>\$ (3,085,709)</u>	<u>\$ 11,017,212</u>

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

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General Government	\$ 26,822
Public Safety	367
Public Works	297,650
Health and Welfare	12,480
Culture and Recreation	166,338
	<hr/>
Total Depreciation Expense	<u>\$ 503,657</u>

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

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

Fund	Vendors	Salary and Wages	Other	Total
General	\$ 55,694	\$ 8,930	\$ 9,352	\$ 73,976
Road and Bridge	17,890	16,522	----	34,412
Garbage District	101,956	6,625	----	108,581
Library	8,648	8,771	----	17,419
Criminal Court	9,881	11,171	----	21,052
Courthouse Maint.	17,436	2,319	----	19,755
Non Major Funds	25,454	1,338	----	26,792
Total	<u>\$ 236,959</u>	<u>\$ 55,676</u>	<u>\$ 9,352</u>	<u>\$ 301,987</u>

NOTE 9 – LONG-TERM DEBT:

Long-term debt outstanding and activity for the year are summarized as follows:

	Limited Tax Certificates	Installment Purchase Agreements	Total
Beginning January 1, 2021	\$ 848,000	\$ ----	\$ 848,000
New issues	----	172,000	172,000
Retirements	158,000	13,029	171,029
Ending, December 31, 2021	<u>690,000</u>	<u>158,971</u>	<u>848,971</u>
Due within one year	163,000	32,222	195,222
Due in more than one year	<u>\$ 527,000</u>	<u>\$ 126,749</u>	<u>\$ 653,749</u>

LIMITED TAX CERTIFICATES

Limited Tax Certificates, Series 2019 were issued in the original amount of \$1,000,000 to finance construction of a new library facility. A portion of the certificates are subject to an interest rate of 2% and the remaining certificates accrue interest at a rate of 4%. The bonds mature serially with the initial principal payment due March 1, 2020 and the final payment due March 1, 2025. The certificates are secured by and payable from an irrevocable pledge and dedication of a 6.5 mill property tax approved for a period of ten years beginning in 2016.

INSTALLMENT PURCHASE AGREEMENT

An installment purchase agreement was executed to finance the purchase of a new excavator. A down payment of \$150,000 was applied to the cost of \$322,000 and the remaining \$172,000 was financed with 60 payments of \$3,172, including interest determined at a rate of 4.0%.

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

SCHEDULED MATURITIES:

Long-term debt maturities are scheduled as follows:

	Limited Tax Certificates		Installment Purchase Agreement		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 163,000	\$ 26,950	\$ 32,222	\$ 5,837	\$ 195,222	\$ 32,787
2023	169,000	21,350	33,550	4,509	202,550	25,859
2024	176,000	15,540	34,922	3,136	210,922	18,676
2025	182,000	9,490	36,372	1,687	218,372	11,177
2026	---	3,200	21,905	297	21,905	3,497
Total	<u>\$ 690,000</u>	<u>\$ 76,530</u>	<u>\$ 158,971</u>	<u>\$ 15,466</u>	<u>\$ 848,971</u>	<u>\$ 91,996</u>

All interest incurred during the year was reported as an expense and no capitalizations were necessary.

NOTE 10 - PENSION PLAN:

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

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ 294,388	\$ 311,938	\$ (635,539)
Registrar of Voters Retirement System	(5,497)	14,903	(33,203)
Total	<u>\$ 288,891</u>	<u>\$ 326,841</u>	<u>\$ (668,742)</u>

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

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

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

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

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

Plan A's net pension liability was determined at December 31, 2020 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 175,341,383
Police Jury's Proportionate Share (Percentage)	0.167894%
Police Jury's Proportionate Share (Amount)	<u>\$ 294,388</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2020 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ 8,933
Employer Contributions		(137,429)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	32,946	
Employee Contributions	<u>(14,115)</u>	18,831
Change in Deferred Outflows of Resources		33,875
Change in Deferred Inflows of Resources		<u>(218,598)</u>
Ending Net Pension Liability (Asset)		<u>\$ (294,388)</u>

There were no changes between December 31, 2021 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

LaSalle Parish Police Jury
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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 71,673	\$ (35,137)	\$ 36,536
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	---	(574,559)	(574,559)
Changes of Assumptions	96,314	---	96,314
Changes in Proportion	16,741	(25,843)	(9,102)
Employer Contributions Made After the Measurement Date	127,210	----	127,210
Total Deferrals	311,938	(635,539)	(323,601)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(127,210)	----	(127,210)
Deferrals Subject to Amortization	\$ 184,728	\$ (635,539)	\$ (450,811)

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

<u>For the Year Ending:</u>	
December 31, 2021	\$ (122,648)
December 31, 2022	(42,949)
December 31, 2023	(191,348)
December 31, 2024	(93,866)
December 31, 2025	---
Total	\$ (450,811)

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

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present

LaSalle Parish Police Jury
Notes to Financial Statements
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values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

Mortality

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

Inflation Rate

2.30%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

LaSalle Parish Police Jury
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Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Total	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

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

	1% Decrease 5.40% Rate	Current Discount Rate 6.40%	1% Increase 7.40% Rate
Net Pension Liability	\$ 617,245	\$ (294,388)	\$ (1,057,861)

REGISTRAR OF VOTERS RETIREMENT

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

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

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

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

financial report that includes financial statements and required supplementary information for the System. That report may be obtained at larovers.com.

The Plan's net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 3,172,191
Police Jury's Proportionate Share (Percentage)	0.173298%
Police Jury's Proportionate Share (Amount)	<u>\$ 5,497</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Beginning Net Pension Liability	\$ 41,284
Employer Contributions	(4,693)
<u>Pension Expense</u>	
Plan Pension Expense	2791
Employee Contributions	<u>(5,647)</u>
Deferred Outflows of Resources	(1,728)
Deferred Inflows of Resources	<u>(26,510)</u>
Ending Net Pension Liability	<u>\$ 5,497</u>

There were no changes between December 31, 2021 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 2,533	\$ (3,177)	\$ (644)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	---	(27,009)	(27,009)
Changes of Assumptions	6,049	---	6,049
Changes in Proportion	3,984	(3,017)	967
Employer Contributions Made After the Measurement Date	<u>2,337</u>	<u>---</u>	<u>2,337</u>
Total Deferrals	14,903	(33,203)	(18,300)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(2,337)</u>	<u>---</u>	<u>(2,337)</u>
Deferrals Subject to Amortization	<u>\$ 12,566</u>	<u>\$ (33,203)</u>	<u>\$ (20,637)</u>

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

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

<u>For the Year Ending:</u>	
June 30, 2021	\$ (4,423)
June 30, 2022	(5,077)
June 30, 2023	(4,289)
June 30, 2024	<u>(6,848)</u>
Total	<u>\$ (20,637)</u>

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

During the year ended June 30, 2021, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
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	10.0%	4.50%	0.45%
Total	100.0%		6.25%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.75%

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement System's Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease 5.40% Rate	Current Discount Rate 6.40%	1% Increase 7.40% Rate
Net Pension Liability	\$ 31,356	\$ 5,497	\$ (16,513)

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:

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

PLAN DESCRIPTION

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

LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021

FUNDING POLICY

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

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2021. Changes in the liability are presented as follows:

	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Service Cost	\$ 13,319	\$ ----	\$ 13,319
Interest on the Total OPEB Liability	6,266	----	6,266
OPEB Expense	19,585	----	19,585
Employer Contributions	----	----	----
Benefit Payments	----	----	----
Net Change	19,585	----	19,585
Beginning Balance	282,230	----	282,230
Ending Balance	<u>\$ 301,815</u>	<u>\$ ----</u>	<u>\$ 301,815</u>

Balances in deferred resources by source are summarized as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ ----	\$ (23,510)	\$ (23,510)
Changes of Assumptions	16,661	----	16,661
Total	<u>\$ 16,661</u>	<u>\$ (23,510)</u>	<u>\$ (6,849)</u>

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

<u>For the Year Ending:</u>	
June 30, 2022	\$ (2,585)
June 30, 2023	(2,585)
June 30, 2024	(1,679)
Total	<u>\$ (6,849)</u>

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

VALUATION METHODS AND ASSUMPTIONS

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

Title	Description
Valuation Date	December 31, 2020
Measurement Date	December 31, 2021
Discount Rate	2.12%, (-0.38% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2020
Withdrawal Rates	Rates range from 1% to 25% depending on length of service
Retirement and Disability Rates	Rates vary depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Turnover and Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report.

SENSITIVITY TO RATES

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

	Healthcare Cost Trend Rate		
	Baseline Trend Less 1% (3.50%)	Baseline Trend (4.50%)	Baseline Trend Plus 1% (5.5%)
Net OPEB Liability	\$ 260,500	\$ 301,815	\$ 350,669
	Discount Rate		
	Baseline Less 1% (3.12%)	Baseline 2.12%	Baseline Plus 1% (1.12%)
Net OPEB Liability	\$ 276,169	\$ 301,815	\$ 328,140

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2021, are described as follows:

GRANT CONTINGENCIES

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

**LaSalle Parish Police Jury
Notes to Financial Statements
December 31, 2021**

LITIGATION

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

NOTE 13 - RISK MANAGEMENT:

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

LaSalle Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 324,000	\$ 324,000	\$ 320,636	\$ (3,364)
Licenses and Permits	91,500	97,716	99,301	1,585
Intergovernmental Revenues:				
Federal Funds	-	1,446,298	1,446,298	-
State Funds:				
Severance Taxes	1,300,000	1,316,621	1,400,495	83,874
State Revenue Sharing	10,000	10,000	13,490	3,490
Other	2,000	2,000	275,483	273,483
Other	35,300	36,360	24,772	(11,588)
Total Revenues	1,762,800	3,232,995	3,580,475	347,480
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	204,550	221,250	220,117	1,133
Judicial	128,550	131,100	127,019	4,081
Elections	69,050	77,750	54,750	23,000
Finance and Administrative	282,950	281,556	231,904	49,652
Other	5,000	5,000	1,551	3,449
Public Safety	569,600	549,800	551,922	(2,122)
Public Works	-	-	75,345	(75,345)
Health and Welfare	23,300	23,300	13,965	9,335
Culture and Recreation	700	700	543	157
Economic Development	26,155	26,655	25,818	837
Capital Outlay	-	-	321,470	(321,470)
Debt Service	-	-	6,343	(6,343)
Total Expenditures	1,309,855	1,317,111	1,630,747	(313,636)
Excess (Deficiency) of Revenues Over Expenditures	452,945	1,915,884	1,949,728	33,844
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	171,469	171,469
Operating Transfers In	-	-	-	-
Operating Transfers Out	(522,000)	(622,000)	(622,000)	-
Net Change in Fund Balances	(69,055)	1,293,884	1,499,197	205,313
Fund Balances (Deficit) - Beginning	1,135,281	1,135,281	1,135,281	-
Fund Balances (Deficit) - Ending	\$ 1,066,226	\$ 2,429,165	\$ 2,634,478	\$ 205,313

LaSalle Parish Police Jury

Road and Bridge Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 843,000	\$ 843,000	\$ 833,372	\$ (9,628)
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	10,000	10,000	12,254	2,254
Other	20,000	20,308	308	(20,000)
Other	-	-	-	-
Total Revenues	873,000	873,308	845,934	(27,374)
Expenditures				
Current:				
Public Works	873,000	910,308	791,019	119,289
Capital Outlay	-	-	10,733	(10,733)
Debt Service	-	-	-	-
Total Expenditures	873,000	910,308	801,752	108,556
Excess (Deficiency) of Revenues Over Expenditures	-	(37,000)	44,182	81,182
Other Financing Sources (Uses)				
Operating Transfers In	-	100,000	100,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	63,000	144,182	81,182
Fund Balances (Deficit) - Beginning	429,872	429,872	429,872	-
Fund Balances (Deficit) - Ending	\$ 429,872	\$ 492,872	\$ 574,054	\$ 81,182

LaSalle Parish Police Jury

Garbage District

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 817,000	\$ 817,000	\$ 15,496	\$ (801,504)
Sales Taxes	-	1,057,000	1,304,782	247,782
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	5,000	5,000	6,087	1,087
Other	-	-	-	-
Other	200	498	200	(298)
Total Revenues	822,200	1,879,498	1,326,565	(552,933)
<u>Expenditures</u>				
Current:				
Public Works	822,200	1,257,200	891,373	365,827
Capital Outlay	-	-	-	-
Debt Service	-	-	59,436	(59,436)
Total Expenditures	822,200	1,257,200	950,809	306,391
Excess (Deficiency) of Revenues Over Expenditures	-	622,298	375,756	(246,542)
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	622,298	375,756	(246,542)
Fund Balances (Deficit) - Beginning	467,715	467,715	467,715	-
Fund Balances (Deficit) - Ending	\$ 467,715	\$ 1,090,013	\$ 843,471	\$ (246,542)

LaSalle Parish Police Jury

Library

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Ad Valorem Taxes	\$ 700,000	\$ 700,000	\$ 773,945	\$ 73,945
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
Federal Funds	-	47,065	47,065	-
State Funds:				
Severance Taxes	-	-	-	-
State Revenue Sharing	24,000	24,000	25,009	1,009
Parish Transportation	-	-	-	-
Other	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other	7,800	6,600	9,401	2,801
Total Revenues	731,800	777,665	855,420	77,755
Expenditures				
Current:				
General Government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Finance and Administrative	-	-	-	-
Other	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	539,031	602,929	426,295	176,634
Economic Development	-	-	-	-
Capital Outlay	260,000	260,000	316,120	(56,120)
Debt Service	184,500	184,500	184,950	(450)
Total Expenditures	983,531	1,047,429	927,365	120,064
Excess (Deficiency) of Revenues Over Expenditures	(251,731)	(269,764)	(71,945)	197,819
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	(251,731)	(269,764)	(71,945)	197,819
Fund Balances (Deficit) - Beginning	1,241,633	1,241,633	1,241,633	-
Fund Balances (Deficit) - Ending	\$ 989,902	\$ 971,869	\$ 1,169,688	\$ 197,819

LaSalle Parish Police Jury

Criminal Court

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$ 75,000	\$ 75,000	\$ 117,011	\$ 42,011
Other	-	-	-	-
Total Revenues	75,000	75,000	117,011	42,011
<u>Expenditures</u>				
Current:				
General Government:				
Judicial	597,000	597,000	638,206	(41,206)
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	597,000	597,000	638,206	(41,206)
Excess (Deficiency) of Revenues Over Expenditures	(522,000)	(522,000)	(521,195)	805
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	522,000	522,000	522,000	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	805	805
Fund Balances (Deficit) - Beginning	(258,754)	(258,754)	(258,754)	-
Fund Balances (Deficit) - Ending	\$ (258,754)	\$ (258,754)	\$ (257,949)	\$ 805

LaSalle Parish Police Jury

Courthouse Maintenance

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 674,000	\$ 674,000	\$ 666,690	\$ (7,310)
Other	250	496	530	34
Total Revenues	674,250	674,496	667,220	(7,276)
<u>Expenditures</u>				
Current:				
General Government Other	490,900	509,657	449,741	59,916
Capital Outlay	-	-	5,900	(5,900)
Debt Service	-	-	-	-
Total Expenditures	490,900	509,657	455,641	54,016
Excess (Deficiency) of Revenues Over Expenditures	183,350	164,839	211,579	46,740
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	183,350	164,839	211,579	46,740
Fund Balances (Deficit) - Beginning	941,563	941,563	941,563	-
Fund Balances (Deficit) - Ending	\$ 1,124,913	\$ 1,106,402	\$ 1,153,142	\$ 46,740

LaSalle Parish Police Jury

Workforce Investment

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Federal Funds	\$ 2,000,000	\$ 2,000,000	\$ 1,721,805	\$ (278,195)
Total Revenues	2,000,000	2,000,000	1,721,805	(278,195)
<u>Expenditures</u>				
Current:				
Economic Development	2,000,000	2,000,000	1,721,805	278,195
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	2,000,000	2,000,000	1,721,805	278,195
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances (Deficit) - Beginning	-	-	-	-
Fund Balances (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

LaSalle Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year December 31st			
	2018	2019	2020	2021
<u>Total OPEB Liability</u>				
Beginning Balance	\$ 229,728	\$ 250,231	\$ 271,575	\$ 282,230
Service Cost	10,648	11,085	11,085	13,319
Interest	9,855	10,259	11,589	6,266
Difference Between Expected and Actual Experience	-	-	(41,254)	-
Changes in Assumptions	-	-	29,235	-
Benefit Payments	-	-	-	-
Ending Balance	<u>250,231</u>	<u>271,575</u>	<u>282,230</u>	<u>301,815</u>
<u>Fiduciary Net Positon</u>				
Beginning Balance	-	-	-	-
Employer Contributions	-	-	-	-
Benefit Payments	-	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	\$ 250,231	\$ 271,575	\$ 282,230	\$ 301,815

Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%
Covered Payroll	1,078,436	1,236,130	1,048,752	1,048,752
Net OPEB Liability as a Percentage of Covered Payroll	23.2%	22.0%	26.9%	28.8%

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

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

LaSalle Parish Police Jury

Schedule of Net Pension Liability Data

Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of Covered Payroll	Position as a Percentage of Total Pension Liability
Parochial Employees Retirement System					
December 31, 2014	0.19%	82,014	1,029,371	8.0%	99.1%
December 31, 2015	0.18%	472,582	1,033,024	45.7%	92.2%
December 31, 2016	0.17%	358,742	833,997	43.0%	94.1%
December 31, 2017	0.15%	(114,709)	951,236	-12.1%	102.0%
December 31, 2018	0.17%	752,507	1,043,271	72.1%	88.9%
December 31, 2019	0.19%	8,933	1,199,829	0.7%	99.9%
December 31, 2020	0.17%	(294,388)	1,038,451	-28.3%	104.0%
Registrar of Voters Retirement System					
June 30, 2015	0.22%	58,368	21,349	273.4%	77.7%
June 30, 2016	0.19%	44,996	21,799	206.4%	76.9%
June 30, 2017	0.15%	34,563	22,405	154.3%	80.5%
June 30, 2018	0.16%	37,088	21,798	170.1%	80.6%
June 30, 2019	0.17%	31,643	23,238	136.2%	84.8%
June 30, 2020	0.19%	41,284	25,960	159.0%	83.3%
June 30, 2021	0.17%	5,497	25,960	21.2%	97.7%

Notes to Schedule:

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

LaSalle Parish Police Jury

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	149,259	149,259	-	1,029,371	14.50%
December 31, 2015	134,293	134,293	-	1,033,024	13.00%
December 31, 2016	108,420	134,876	(26,456)	833,997	16.17%
December 31, 2017	109,392	119,045	(9,653)	951,236	12.51%
December 31, 2018	119,976	117,122	2,854	1,043,271	11.23%
December 31, 2019	137,980	138,373	(393)	1,199,829	11.53%
December 31, 2020	127,210	137,368	(10,158)	1,038,451	13.23%
Registrar of Voters Retirement System					
June 30, 2015	4,994	4,994	-	21,349	23.39%
June 30, 2016	4,632	4,632	-	21,799	21.25%
June 30, 2017	4,481	4,338	143	22,405	19.36%
June 30, 2018	3,706	3,716	(10)	21,798	17.05%
June 30, 2019	3,931	3,976	(45)	23,238	17.11%
June 30, 2020	4,699	4,670	29	25,960	17.99%
June 30, 2021	4,670	4,673	(3)	25,960	18.00%

Notes to Schedule:

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

LaSalle Parish Police Jury

Other Governmental Funds Combining Balance Sheet - December 31, 2021

	<u>Road Districts</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
Assets				
Cash and Equivalents	\$ 695,216	\$ 47,090	\$ 100,889	\$ 843,195
Receivables	661,588	90,981	19,868	772,437
Other Assets	-	-	-	-
Total Assets	\$ 1,356,804	\$ 138,071	\$ 120,757	\$ 1,615,632
Liabilities and Fund Balances				
<u>Liabilities:</u>				
Accounts Payable	\$ 4,355	\$ 3,234	\$ 17,864	\$ 25,453
Other Liabilities	-	1,339	-	1,339
Total Liabilities	4,355	4,573	17,864	26,792
<u>Fund Balance:</u>				
Restricted				
Other General Government	-	-	-	-
Public Works	1,352,449	-	102,893	1,455,342
Health and Welfare	-	133,498	-	133,498
Unassigned	-	-	-	-
Total Fund Balance (Deficit)	1,352,449	133,498	102,893	1,588,840
Total Liabilities and Fund Balance	\$ 1,356,804	\$ 138,071	\$ 120,757	\$ 1,615,632

LaSalle Parish Police Jury

Other Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance For the year Ended December 31, 2021

	<u>Road Districts</u>	<u>Health Unit</u>	<u>Parish Transportation</u>	<u>Total</u>
<u>Revenues</u>				
Ad Valorem Taxes	\$ 692,566	\$ 92,483	\$ -	\$ 785,049
Licenses and Permits	-	-	-	-
Intergovernmental Revenues:				
Federal Funds	-	-	-	-
State Funds:				
State Revenue Sharing	-	3,981	-	3,981
Parish Transportation	-	-	238,142	238,142
Other	-	-	-	-
Fines and Forfeitures	-	-	-	-
Other	98,466	191	291	98,948
Total Revenues	791,032	96,655	238,433	1,126,120
<u>Expenditures</u>				
Current:				
General Government	-	-	-	-
Public Works	498,912	-	230,103	729,015
Health and Welfare	-	94,950	-	94,950
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Capital Outlay	92,500	34,987	21,466	148,953
Debt Service	-	-	-	-
Total Expenditures	591,412	129,937	251,569	972,918
Excess (Deficiency) of Revenues Over Expenditures	199,620	(33,282)	(13,136)	153,202
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	199,620	(33,282)	(13,136)	153,202
Fund Balances (Deficit) - Beginning	1,152,829	166,780	116,029	1,435,638
Fund Balances (Deficit) - Ending	\$ 1,352,449	\$ 133,498	\$ 102,893	\$ 1,588,840

LaSalle Parish Police Jury

Road District Funds

Combining Balance Sheet - December 31, 2021

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Assets											
Cash and Equivalents	\$ 21,098	\$ 189,130	\$ 201,591	\$ 28,934	\$ 33,672	\$ 66,400	\$ 107,647	\$ 21,632	\$ 3,041	\$ 22,071	\$ 695,216
Receivables	57,263	63,359	105,314	50,642	19,275	98,387	101,436	117,892	36,579	11,441	661,588
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 78,361	\$ 252,489	\$ 306,905	\$ 79,576	\$ 52,947	\$ 164,787	\$ 209,083	\$ 139,524	\$ 39,620	\$ 33,512	\$ 1,356,804
Liabilities and Fund Balances											
<u>Liabilities:</u>											
Accounts Payable	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ 785	\$ 2,040	\$ 279	\$ 758	\$ -	\$ 4,355
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	493	-	-	-	-	785	2,040	279	758	-	4,355
<u>Fund Balance:</u>											
Restricted											
Public Works	77,868	252,489	306,905	79,576	52,947	164,002	207,043	139,245	38,862	33,512	1,352,449
Total Fund Balance (Deficit)	77,868	252,489	306,905	79,576	52,947	164,002	207,043	139,245	38,862	33,512	1,352,449
Total Liabilities and Fund Balance	\$ 78,361	\$ 252,489	\$ 306,905	\$ 79,576	\$ 52,947	\$ 164,787	\$ 209,083	\$ 139,524	\$ 39,620	\$ 33,512	\$ 1,356,804

LaSalle Parish Police Jury

Other Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the year Ended December 31, 2021

	Road District										Total
	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	
Revenues											
Ad Valorem Taxes	\$ 58,300	\$ 65,367	\$ 128,004	\$ 52,189	\$ 20,612	\$ 99,572	\$ 101,853	\$ 117,958	\$ 36,993	\$ 11,718	\$ 692,566
Intergovernmental Revenues:											
Other	97,320	167	105	52	99	176	110	65	15	357	98,466
Total Revenues	155,620	65,534	128,109	52,241	20,711	99,748	101,963	118,023	37,008	12,075	791,032
Expenditures											
Current:											
Public Works	153,018	16,870	19,713	19,134	47,761	6,789	32,065	152,746	40,850	9,966	498,912
Capital Outlay	-	-	-	-	-	92,500	-	-	-	-	92,500
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	153,018	16,870	19,713	19,134	47,761	99,289	32,065	152,746	40,850	9,966	591,412
Excess (Deficiency) of Revenues Over Expenditures	2,602	48,664	108,396	33,107	(27,050)	459	69,898	(34,723)	(3,842)	2,109	199,620
Other Financing Sources (Uses)											
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	2,602	48,664	108,396	33,107	(27,050)	459	69,898	(34,723)	(3,842)	2,109	199,620
Fund Balances (Deficit) - Beginning	75,266	203,825	198,509	46,469	79,997	163,543	137,145	173,968	42,704	31,403	1,152,829
Fund Balances (Deficit) - Ending	\$ 77,868	\$ 252,489	\$ 306,905	\$ 79,576	\$ 52,947	\$ 164,002	\$ 207,043	\$ 139,245	\$ 38,862	\$ 33,512	\$ 1,352,449

LaSalle Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2021

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Awards to Sub recipients</u>
Department of Labor			
Pass-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 642,734	\$ 642,734
WIOA Youth Activities	17.259	483,115	483,115
WIOA Dislocated Worker Formula Grants	17.278	<u>430,960</u>	<u>430,960</u>
Total WIOA Cluster		1,556,809	1,556,809
WIOA National Dislocated Workers Grant / WIA			
National Emergency Grants	17.277	<u>164,996</u>	<u>164,996</u>
Total Department of Labor		1,721,805	1,721,805
Department of Treasury			
Pass-through the Louisiana Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>47,065</u>	<u>-</u>
Total Expenditure of Federal Awards		<u>\$ 1,768,870</u>	<u>\$ 1,721,805</u>

Note

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

LaSalle Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2021

Brent Farley	\$ 9,600
Brian Andrews	9,600
Casey Jones	9,600
Jack Zeagler	9,600
Jerrold Douglas	9,600
June Fowler	13,200
Mike Crooks	9,600
Phil Crawford	9,600
Steve Thomas	9,600
Tim Lasiter	9,600
	<hr/>
Total Compensation	<u><u>\$ 99,600</u></u>

LaSalle Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2021

Agency Head (President) - Robert "June" Fowler

Purpose:

Compensation	\$	13,200
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Benefits

Health Insurance	-	
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Retirement	-	-
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Reimbursements		2,035
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LaSalle Parish Police Jury

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session -

Cash Basis Presentation

For the Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
Receipts From:		
LaSalle Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>66,910</u>	<u>48,543</u>
Subtotal Receipts	<u>66,910</u>	<u>48,543</u>



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

LaSalle Parish Police Jury
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of and for the year ended December 31, 2021, 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 April 27, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under



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LaSalle Parish Police Jury
April 27, 2022

Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as 2021-001.

RESPONSE TO FINDINGS

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

PURPOSE OF THIS REPORT

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



Rozier, McKay & Willis
Alexandria, Louisiana
April 27, 2022



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

LaSalle Parish Police Jury
Jena, Louisiana

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

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

MANAGEMENT'S RESPONSIBILITY

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

AUDITOR'S RESPONSIBILITY

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

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

OPINION ON EACH MAJOR FEDERAL PROGRAM

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Police Jury, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of



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LaSalle Parish Police Jury
April 27, 2022

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.



Rozier, McKay & Willis
Alexandria, Louisiana
April 27, 2022

**LaSalle Parish Police Jury
 Schedule of Findings and Questioned Cost
 December 31, 2021**

Part I
Summary of Auditor's Results

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Police Jury as of December 31, 2021 and for the year then ended expressed opinions summaries as follows:

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

- A no deficiencies in internal control were reported in connection with the audit.
- Instances of noncompliance material to the financial statements are summarized in Part II appearing below.
- No control deficiencies involving major federal award programs were disclosed during the audit. Accordingly, there were no material weaknesses applicable to major federal award programs.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended December 31, 2021 are presented as follows:

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

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

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

2021-001: BUDGET VARIANCES

Unfavorable budget variances that exceeded amounts permitted by State Law are listed as follows:

- General Fund Expenditures – Actual expenditures exceeded budget appropriations by 23.8%.
- Garbage District Fund – Budgeted revenues exceeded actual by 29.4%.
- Criminal Court Fund – Actual expenditures exceeded budget appropriations by 6.9%.

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

None

LaSalle Parish Police Jury
 Managements' Corrective Action Plan
 December 31, 2021

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2021-001: BUDGET VARIANCES</u> Three of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.	<u>MANAGEMENTS' RESPONSE</u> In the future, monitoring of expenditures near year end will be emphasized to prevent variances exceeding amounts permitted by Law.
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
There were no findings.	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued.	Response – N/A

**LaSalle Parish Police Jury
 Schedule of Prior Year Findings and Questioned Costs
 December 31, 2021**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<p><u>2020-001: BUDGET VARIANCES</u> Two of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.</p>	<p><u>2019-1: UNRESOLVED</u> See 2021-001.</p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
<p>No findings of this nature were reported</p>	<p>Response – N/A</p>
SECTION III MANAGEMENT LETTER	
<p>No findings of this nature were reported</p>	<p>Response – N/A</p>

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the LaSalle Parish Police Jury (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

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

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
April 27, 2022



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LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
<p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	<p>The LaSalle Parish Library has adopted a set of comprehensive policies and procedures that are utilized exclusively by the Library's staff. Policies and procedures associated with the remainder of the Police Jury's operations are not in written form, with the exception of certain personnel matters addressed in the Police Jury's Personnel Manual and its sexual harassment policy.</p>	<p>The LaSalle Parish Library has adopted a set of comprehensive policies and procedures that are utilized exclusively by the Library's staff. Policies and procedures associated with the remainder of the Police Jury's operations are not in written form, with the exception of certain personnel matters addressed in the Police Jury's Personnel Manual.</p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained and the month of December was randomly selected for testing.</p> <p>Bank reconciliations include an electronic log that is evidence that they were prepared within two months of the closing date.</p> <p>The Secretary/Treasurer periodically inspects the reconciliation reports but the process is informal and no documentation is retained.</p> <p>Reconciling items outstanding for more than 12 months was limited to 27 items with a total value of \$9,353.71. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The absence of segregation is mitigated by a relatively small transaction volume, a limited number of revenue sources that are easily verified, revenues that conform to predictable patterns and refraining from transactions involving currency.</p> <p>Due to the modest nature of the outstanding amounts, no formal research has been conducted.</p>

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>	<p>There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.</p>	<p><i>The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.</i></p>
<p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>	<p>Coverage for employee theft is maintained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when</p>	<p>March 14, 2021 and May 25, 2021 were selected.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
<p>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:</p> <p>a. Observe that receipts are sequentially pre-numbered.</p> <p>b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.</p> <p>c. Trace the deposit slip total to the actual deposit per the bank statement.</p> <p>d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).</p> <p>e. Trace the actual deposit per the bank statement to the general ledger.</p>	<p>N/A – Deposits subject to testing were limited to checks that arrived by mail.</p> <p>Information appearing on deposit slips is fully supported by documentation</p> <p>Deposit slips matched bank statements</p> <p>Deposits were made within a single business day.</p> <p>Deposits agreed with amounts reported on the general ledger.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

LaSalle Parish Police Jury

Statewide Agreed-Upon Procedures

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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>who do not have signing authority.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the Finance Committee</p>	<p><i>substantially all checks require two signatures.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>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.</p>	<p>A list was furnished and representations were obtained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>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:</p> <p>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.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit card statement was included in a batch of documents approved by the Finance Committee.</p> <p>There were no finance charges or late fees</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
reimbursement.		

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

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Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.		

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Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>A listing and representations were provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Daily attendance and leave were documented where applicable</p> <p>Supervisor approval was present where applicable.</p> <p>Leave taken was reflected in the leave records where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>A single full time employee was included on the list. Vacation pay provided to the employee upon termination agreed with cumulative records.</p>	<p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	No evidence of ethic training or familiarity with the policy was available for any of the employees selected. No evidence of ethic training or familiarity with the policy was available for any of the employees selected.	Each of the employees has completed ethics training in an earlier year. If the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis. Each of the employees has completed ethics training in an earlier year. If the future, we will take steps to ensure that each employee reviews the policy and completes training on an annual basis.

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Statewide Agreed-Upon Procedures

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

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The only new obligation was subject to a non-appropriation clause, accordingly no Bond Commission approval was required.	<i>The results did not include findings or criticisms.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Based on procedures applied, LPPJ was in compliance with debt covenants.	<i>The results did not include findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A

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Statewide Agreed-Upon Procedures

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

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>Documentation of completion was available for 2 of the 5 employees selected.</p>	<p>A vendor was retained to provide a training session for the entire workforce; however, a portion of the workforce was not available when the training was conducted. We expect to cover the remaining employees when the next training session is conducted.</p>
<p>27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>	<p>The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint. 	<p>Based on discussions with management no report was available.</p>	<p>In the future, we will complete the necessary report within deadlines imposed by the statute.</p>