

ST. HELENA PARISH POLICE JURY

Greensburg, Louisiana

FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2024
With Supplemental Schedules

**ST.HELENA PARISH POLICE JURY
FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024
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INDEPENDENT AUDITOR'S REPORT

To St. Helena Parish
Police Jury
Greensburg, 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 St. Helena Parish Police Jury (Police Jury), as of and for the year December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions sections 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 Police Jury as of December 31, 2024, 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 the Governmental Activities, Each Major Fund, and the 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 primary government of the Police Jury, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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, qualified, and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require 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 amount by which this departure would affect the assets, deferred outflow of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units financial statements has 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 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 and Government 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 and *Government 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 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 Police Jury's ability to continue as a going concern for a reasonable period of time.

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 management's discussion and analysis and budgetary comparison information, as well as the information presented in the Schedules of the Police Jury's Proportionate Share of the Net Pension Liability and the Schedules of the Police Jury's Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response 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.

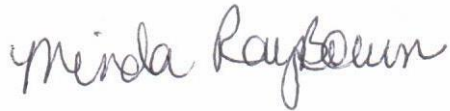
Supplementary Information

Our audit was conducted for the purpose of forming opinions of the financial statements that collectively comprise the Police Jury's basic financial statements. The accompanying schedules listed as Other Supplementary Information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Cost of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements, schedule of compensation paid to police jurors, schedule of compensation, benefits, and other payments to agency head, justice system funding schedule-receiving entity, schedule of expenditures of federal awards, and CDBG schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedules listed as Other Supplementary Information in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

A handwritten signature in dark ink, reading "Minda Rayburn". The signature is written in a cursive, flowing style.

Franklinton, LA
September 29, 2025

Required Supplemental Information (Part I)
Management Discussion and Analysis

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis**

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

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2024. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

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

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

The *statement of net position* presents information on all of the St. Helena Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net assets may serve as

St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis

a useful indicator of whether the financial position of the St. Helena Parish Police Jury is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

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

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

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for a specific activities or objectives. The St. Helena Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statement focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis**

The St. Helena Police Jury maintains 34 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances

for the General, Road Maintenance, Solid Waste, and Sales Tax fund, LRA/CDBG Fund, and American Rescue Fund, each of which are considered to be major funds. Data from the other 28 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 24-27 of this report.

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

The basic fiduciary fund financial statements can be found on pages 29-30 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 31-75 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 91-106 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net position of the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on Page 21 of this report.

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis
St. Helena Parish Police Jury's Net Position**

	<u>Total Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Current and other Assets	\$ 13,265,923	\$ 12,499,908
Capital Assets, Net	25,791,603	24,470,919
Total Assets	<u>39,057,526</u>	<u>36,970,827</u>
Deferred Outflows of Resources-Pension & OPEB Related	1,178,279	1,661,714
Total Assets and Deferred Outflows of Resources	<u>40,235,805</u>	<u>38,632,541</u>
Long-term liabilities outstanding	3,578,443	4,266,505
Other Liabilities	792,691	876,409
Total liabilities	<u>4,371,134</u>	<u>5,142,914</u>
Deferred Inflows of Resources-Pension & OPEB Related	1,186,757	894,714
Total Liabilities and Deferred Inflows of Resources	<u>5,557,891</u>	<u>6,037,628</u>
Net Investment in capital assets	24,606,216	23,201,323
Restricted	10,232,461	8,875,635
Unrestricted	(160,763)	517,955
Total net position	<u>\$ 34,677,914</u>	<u>\$ 32,594,913</u>

One of the largest portions of the St. Helena Parish Police Jury's net position (71 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. The St. Helena parish Police Jury uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the St. Helena Parish Police Jury's net positions (29 percent) represents resources that are subject to external restrictions on how they may be used.

The St. Helena Parish Police Jury's activities increased its total net position by \$2,083,001 during the current fiscal year.

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

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis
Changes in Net Postion
For the years ended December 31, 2024 and 2023**

	<u>Governmental Activities</u>		<u>Variance</u>	
	<u>2024</u>	<u>2023</u>	<u>Amount</u>	<u>%</u>
Revenue				
Program revenue				
Charges for services	\$ 601,485	\$ 594,236	\$ 7,249	1%
Operating grants and Contributions	610,428	816,624	(206,196)	-25%
Capital Grants and Contributions	1,362,941	222,978	1,139,963	511%
General Revenue:				
Property taxes	2,191,156	2,140,824	50,332	2%
Sales Taxes	3,225,943	3,100,587	125,356	4%
Gaming Revenus	1,516,485	1,437,236	79,249	6%
Serverance Taxes	338,676	317,065	21,611	7%
Other	231,172	233,724	(2,552)	-1%
Total Revenue	<u>10,078,286</u>	<u>8,863,274</u>	<u>1,215,012</u>	<u>14%</u>
Expenses				
General Government	1,552,258	1,841,538	(289,280)	-16%
Public Safety	1,533,301	1,615,610	(82,309)	-5%
Public Works	4,121,796	3,940,734	181,062	5%
Cultural and Recreation	109,127	76,131	32,996	43%
Health and Welfare	203,187	183,015	20,172	11%
Economic development	25,886	39,499	(13,613)	-34%
Payments to other governments/component units	397,264	178,819	218,445	122%
Interest on debt	52,466	50,139	2,327	5%
Total Expenses	<u>7,995,285</u>	<u>7,925,485</u>	<u>69,800</u>	<u>1%</u>
Increase in net Postion	2,083,001	937,789	1,145,212	122%
Net Position-Beginning of year	32,594,913	31,657,124		0%
Net Position-End of Year	<u>\$ 34,677,914</u>	<u>\$ 32,594,913</u>	<u>\$ 1,145,212</u>	<u>4%</u>

Governmental activities increased the St. Helena Parish Police Jury's net position by \$2,083,001. Key elements of this change are as follows:

Total Revenues increased by \$1,215,012 (14 percent) during the year. The largest increase was due to the increase in capital grants contributions in the amount of \$1,139,963.

Total Expenses increased by \$69,800. The largest increase was due to an increase in payments to other government/component units in the amount of \$218,445.

The increase in net position for 2024 was \$1,145,212 which was an increase from the previous year by \$1,197,986.

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis**

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$11,821,950, which is an increase of \$323,572 from last year. The changes in fund balances are as follows:

The general fund is the chief operating fund of the St. Helena Parish Police Jury. The fund balance of the General Fund increased by \$685,590 from the beginning fund balance of \$903,899 reported in the prior year to \$1,589,489.

The Road Building & Maintenance Fund had an increase in fund balance for the current year of \$160,231 for and an ending fund balance of \$1,969,930.

The Solid Waste Fund had an ending fund balance of \$464,346, which increased by \$48,962 during the year.

The Sales Tax Fund had an ending fund balance of \$3,082,393 which increased by \$1,015,931 during the year.

The LRA/CDBG Fund net change in fund balance for the year was \$(163,804) and the ending fund balance was (\$194,052).

The American Rescue Fund had an ending fund balance of \$-0-, which decreased by \$1,718,844.

Major Fund Budgetary Highlights

Differences between the 2024 original and final amended budgets of the major funds, for charges to appropriations resulted in a decrease of \$67,775 (outflows). The American Rescue Fund charges to appropriations (outflows) in the amount of \$1,329,716 was the largest decrease because various projects as of December 31, 2024 were not funded.

The differences between the 2024 original and final amended budgets of the major funds, for appropriations resulted in an increase of \$517,465 (inflows). The Road Building Mtc. Fund appropriations (inflows) in the amount of \$364,990 was the largest.

St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis

The actual charges to appropriations for the General Fund was more than the final budgets uses (outflows) in the amount of \$246,588, as well as the Road Building Mtc. Fund in the amount of \$988,335.

Capital Assets and Debt Administration

Capital assets. The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2024, amounted to \$25,791,603 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The total increase in the St. Helena Parish Police Jury's investment in capital assets for the current fiscal year was \$1,320,684 Major capital asset events during the current fiscal year included the following:

St. Helena Parish Police Jury's Changes in Capital Assets				
	Governmental Activities		<u>Increase</u>	
	<u>2024</u>	<u>2023</u>	<u>(Decrease)</u>	<u>%</u>
Land	\$ 392,398	\$ 392,398	\$ -	0%
Construction in Progress	1,883,125	542,567	1,340,558	247%
Buildings and Improvements	3,879,524	4,035,485	(155,961)	-4%
Machinery and equipment	2,728,237	2,399,172	329,065	14%
Equipment under finance leases	1,012,376	678,364	334,012	49%
Infrastructure	15,895,943	16,422,933	(526,990)	-3%
Total	<u>\$ 25,791,603</u>	<u>\$ 24,470,919</u>	<u>\$ 1,320,684</u>	<u>303%</u>

Additional information on the St. Helena Parish Police Jury's capital assets can be found in note 8 of this report.

Long-term debt. At the end of the current fiscal year, the St. Helena Parish Police Jury had total debt outstanding of \$3,578,443, of this total \$296,070 is due within one year. In this total long-term debt \$517,000 comprises debt backed by the full faith and credit of the government. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total taxable assessed valuation. The current debt limitation of for the St. Helena Parish Police Jury is \$5,889,872 which is significantly in excess of the St. Helena parish Police Jury's general obligation debt. The St. Helena Parish Police Jury's total bonded debt and certificates of indebtedness decreased by \$311,000 during the current fiscal year. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 13 and 14 to the financial statements of this report.

**St. Helena Parish Police Jury
Greensburg, Louisiana
Management's Discussion and Analysis
St. Helena Parish Police Jury's Outstanding Debt**

	<u>Governemntal Activities</u>	
	<u>2023</u>	<u>2023</u>
Debt backed by the Government		
General Obligation Bonds	\$ 156,000	\$ 191,000
Certificate of Indebtedness	361,000	637,000
Subtotal of Debt backed by the Government	<u>517,000</u>	<u>828,000</u>
Other Long Term Indebtedness		
Lease Liabilities	650,932	421,795
Compensated Absences	560,696	635,282
Net pension Liability	192,873	715,032
Other Post Employment Liability	<u>1,656,942</u>	<u>2,086,157</u>
Subtotal Other Long term Indebtedness	<u>3,061,443</u>	<u>3,858,266</u>
Total Long Term Debt	<u><u>\$ 3,578,443</u></u>	<u><u>\$ 4,686,266</u></u>

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2025 fiscal year:

The two major revenue sources for the General Fund are gaming revenues and severance tax. Gaming revenues decreased by \$56,209 between 2023 and 2024 and has been budgeted for 2025 at \$1,437,650. Severance tax decreased by \$5,635 between 2023 and 2024 and has been budgeted for 2025 at \$348,400.

The total Sales tax revenues for the parish increased by \$25,825 in 2024. The Road Maintenance Fund, Solid Waste, and Sales Tax funds have budgeted sales tax revenues for 2025 at \$1,050,000 in each fund for a total of \$3,150,000 for the year 2025.

Request for Information

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

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Basic Financial Statements

Government-Wide Financial Statements

**St. Helena Parish Police Jury
Statement of Net Position
December 31, 2024**

Statement A

	PRIMARY GOVERNMENTAL GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 9,242,288
Investments	433,592
Receivables (net of allowances for uncollectible)	3,356,612
Accounts Receivable Other	-
Inventory	-
Prepaid Insurance and Other Assets	94,345
Restricted Assets	139,086
Capital assets (net)	25,791,603
TOTAL ASSETS	39,057,526
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	581,738
OPEB Related	596,541
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,178,279
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	40,235,805
LIABILITIES	
Accounts, salaries, and other payables	\$ 704,022
Interest Payable	17,455
Customer Deposits	-
Unearned Grants	-
Other liabilities	71,214
Notes Payable	-
Long-term liabilities:	
Net pension Liability	192,873
Other Post Employment Liability	1,656,942
Compensated Absences	560,696
Due within one year	296,070
Due in more than one year	871,862
TOTAL LIABILITIES	4,371,134
DEFERRED INFLOWS OF RESOURCES	
Pension Related	108,713
OPEB Related	1,078,044
TOTAL DEFERRED INFLOWS OF RESOURCES	1,186,757
NET POSITION	
Net Investment in capital assets	24,606,216
Restricted for:	
Debt Service	10,924
Capital projects	(144,368)
Other	10,365,905
Unrestricted	(160,763)
TOTAL NET POSITION	\$ 34,677,914

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

Statement B

St. Helena Parish Police Jury

Statement of Activities
For the Year Ended December 31, 2024

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position
	(Expenses)	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Primary Government Activities
Functions/Programs-Primary Government					
Governmental Activities					
General government	\$ (1,552,258)	\$ 234,941	\$ 41,935	\$ 13,740	\$ (1,261,642)
Public safety	(1,533,301)	356,698	50,556	26,560	(1,099,487)
Public works	(4,121,796)	2,425	415,599	540,817	(3,162,955)
Cultural and recreation	(109,127)	-	-	668,410	559,283
Health and welfare	(203,187)	7,421	102,338	-	(93,428)
Economic development	(25,886)	-	-	113,414	87,528
Interest on long-term debt	(52,466)	-	-	-	(52,466)
Total Primary Government	<u>\$ (7,598,021)</u>	<u>\$ 601,485</u>	<u>610,428</u>	<u>1,362,941</u>	<u>(5,023,167)</u>
General Revenues:					
Property taxes					2,191,156
Alcoholic taxes					779
Sales taxes					3,225,943
Fire Insurance Rebates					55,120
Gaming revenues					1,516,485
State Revenue Sharing					82,942
Severance Taxes					338,676
Rents and Royalties					11,418
Gain or (Loss) on Disposal of Assets					6,778
Investment earnings					69,436
Recovery of Bad Debts					-
Gain on Forgiveness of Debt					-
Payments from General Government/ Component Units					(397,264)
Other general revenues					4,699
Total general revenues and transfers					<u>7,106,168</u>
Change in Net Position					<u>2,083,001</u>
Net Position-Beginning					32,594,913
Net Position-Ending					<u>\$ 34,677,914</u>

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

Basic Financial Statements

Governmental Fund Financial Statements

STATEMENT C

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds
December 31, 2024

	Major Funds							Total
	General	RBM	Solid	Sales	LRA/	American	Other	Total
	Fund	Fund	Waste	Tax	CDBG	Rescue	Governmental	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Funds	Funds
ASSETS								
Cash and cash equivalents	\$ 488,790	\$ 704,182	\$ 374,420	\$ 2,988,495	\$ -	\$ 1,424,677	\$ 3,261,724	\$ 9,242,288
Investments	-	-	-	-	-	-	433,592	433,592
Receivables (net of allowances for uncollectible)	348,915	626,914	93,898	93,898	286,145	43,349	1,863,493	3,356,612
Due from other funds	851,855	689,953	-	-	-	-	-	1,541,808
Restricted Cash	-	-	-	-	11,724	-	127,362	139,086
TOTAL ASSETS	1,689,560	2,021,049	468,318	3,082,393	297,869	1,468,026	5,686,171	14,713,386
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payables	72,127	32,262	3,972	-	297,309	-	298,352	704,022
Due to other funds	-	-	-	-	20,895	1,468,026	52,887	1,541,808
Other liabilities	4,428	18,857	-	-	-	-	47,929	71,214
Total Liabilities	76,555	51,119	3,972	-	318,204	1,468,026	399,168	2,317,044
Deferred Inflows of Resources:								
Intergovernmental Revenue Not Available	23,516	-	-	-	173,717	-	377,159	574,392
Total Deferred Inflows of Resources	23,516	-	-	-	173,717	-	377,159	574,392
Fund balances:								
Restricted For:								
Public Works	-	1,969,930	464,346	3,082,393	-	-	2,587,225	8,103,894
Public Safety	-	-	-	-	-	-	1,894,139	1,894,139
Health and Welfare	-	-	-	-	-	-	162,104	162,104
Economic Development	-	-	-	-	-	-	210,861	210,861
Debt Service	-	-	-	-	-	-	10,924	10,924
Construction of Assets	-	-	-	-	-	-	115,499	115,499
Committed	-	-	-	-	-	-	-	-
Unassigned	1,589,489	-	-	-	(194,052)	-	(70,908)	1,324,529
TOTAL FUND BALANCE	1,589,489	1,969,930	464,346	3,082,393	(194,052)	-	4,909,844	11,821,950
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,689,560	\$ 2,021,049	\$ 468,318	\$ 3,082,393	\$ 297,869	\$ 1,468,026	\$ 5,686,171	\$ 14,713,386

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

STATEMENT D

St. Helena Parish Police Jury

**Reconciliation of The Governmental Funds Balance Sheet
to The Government-Wide Financial Statement of Net Position**

December 31, 2024

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

Fund Balances, Total Governmental Funds (Statement C)	\$ 11,821,950
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental Capital Assets	41,449,023	
Less Accumulated depreciation	<u>(15,657,420)</u>	
		25,791,603

Prepaid Insurance not recorded in fund basis financial statements	94,345
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Interest payable used in the governmental activities are not payable from current resources and therefore are not reported in the governmental funds	(17,455)
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Intergovernmental revenues collected after year-end, but not available soon enough to pay for current expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds.	574,392
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Long-term liabilities including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Compensated absences	(560,696)	
Net Pension Liability	(192,873)	
Deferred Outflow of Resources	1,178,279	
Deferred Inflows of Resources	(1,186,757)	
Other Post employment Liability	(1,656,942)	
Notes and loans payable	(517,000)	
Capital Leases	(650,932)	
	<u></u>	(3,586,921)

Net Position of Governmental Activities (Statement A)	<u>34,677,914</u>
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The accompanying notes are an integral part of these financial statements.

STATEMENT E

St. Helena Parish Police Jury
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures and
and Changes in Fund Balances
For the Year Ended December 31, 2024

	Major Funds							Total
	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	LRA/ CDBG Fund	American Rescue Fund	Other Governmental Funds	Governmental Funds
REVENUES								
Taxes:								
Ad valorem	\$ 136,391	\$ 580,990	\$ -	\$ -		\$ -	\$ 1,473,775	\$ 2,191,156
Sales and use	-	1,075,315	1,075,314	1,075,314	-	-	-	3,225,943
Other taxes, penalties, interest, etc.	779	-	-	-	-	-	-	779
Licenses and permits	377,300	2,425	-	-	-	-	4,471	384,196
Intergovernmental revenues:								
Federal grants	65,191	-	-	-	365,678	-	413,768	844,637
State funds:								
Parish transportation funds	-	160,616	-	-	-	-	-	160,616
State revenue sharing (net)	6,146	21,913	-	-	-	-	54,883	82,942
State Grants	25,987	-	-	-	529,856	-	299,194	855,037
Gaming Revenues	1,516,485	-	-	-	-	-	-	1,516,485
Other State Funds	338,676	-	-	-	-	-	-	338,676
Fees, charges, and commissions for services	7,421	-	-	-	-	-	192,092	199,513
Fines and forfeitures	11,405	-	-	-	-	-	6,371	17,776
Rents and Royalties	11,418	-	-	-	-	-	-	11,418
Investment earnings	3,061	6,397	2,116	12,701	-	7,989	37,172	69,436
Other revenues	4,699	-	-	-	-	-	55,120	59,819
On Behalf Payment	18,720	-	-	-	-	-	-	18,720
Total Revenues	2,523,679	1,847,656	1,077,430	1,088,015	895,534	7,989	2,536,846	9,977,149
EXPENDITURES								
General government	1,207,766	21,616	-	-	-	527,914	61,666	1,818,962
Public safety	567,161	-	-	-	-	214,476	419,277	1,200,914
Public works	-	993,812	986,736	-	-	658,204	749,743	3,388,495
Cultural and recreation	77,428	-	-	-	-	-	-	77,428
Health and welfare	143,925	-	-	-	-	41,314	-	185,239
Economic development	24,844	-	-	-	-	-	-	24,844
Debt service	23,220	92,928	-	-	-	-	443,149	559,297
Capital outlay	98,501	280,233	-	-	1,059,338	243,087	749,375	2,430,534
Total Expenditures	2,142,845	1,388,589	986,736	-	1,059,338	1,684,995	2,423,210	9,685,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,834	459,067	90,694	1,088,015	(163,804)	(1,677,006)	113,636	291,436
OTHER FINANCING SOURCES (USES)								
Transfers in	271,072	-	-	-	-	-	585,331	856,403
Transfers (out)	(30,371)	(515,737)	(41,732)	(42,084)	-	(24,888)	(201,591)	(856,403)
Payments to/from other Governments/Component Units	-	-	-	(30,000)	-	(16,950)	(350,314)	(397,264)
Capital leases/Proceeds from loans	64,055	216,901	-	-	-	-	141,666	422,622
Sale of capital assets	-	-	-	-	-	-	6,778	6,778
Total Other Financing Sources and Uses	304,756	(298,836)	(41,732)	(72,084)	-	(41,838)	181,870	32,136
Net Change in Fund Balance	685,590	160,231	48,962	1,015,931	(163,804)	(1,718,844)	295,506	323,572
Fund Balances--Beginning Originally Stated	918,234	1,809,699	415,384	2,066,462	(30,248)	1,704,509	4,614,338	11,498,378
Adjustments	(14,335)	-	-	-	-	14,335	-	-
Fund Balances--Beginning Restated	903,899	1,809,699	415,384	2,066,462	(30,248)	1,718,844	4,614,338	11,498,378
Fund balances -- ending	\$ 1,589,489	\$ 1,969,930	\$ 464,346	\$ 3,082,393	\$ (194,052)	\$ 0	\$ 4,909,844	\$ 11,821,950

These notes are an accompanying notes are an integral part of these financial statements.

STATEMENT F

St. Helena 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, 2024

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

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	323,572
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlays	2,430,534		
Depreciation expense	(1,109,850)		
			1,320,684

The net effect of transactions involving the disposal of capital assets is to decrease net assets:

Proceeds from Disposal of Assets	6,778		
Cost of assets disposed	17,500		
Accumulated Depreciation	(17,500)		
Basis in Assets disposed			-
Gain or (Loss) on disposal of assets			6,778

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

Lease and Loan Obligation proceeds	(422,622)		
Repayment of principal	504,485		
			81,863

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year in the governmental funds, (essentially, the amounts actually paid).	74,586
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Some revenues in the Statement of Activities do not provide current financial resources and are not reported as revenue in the governmental funds

Deferred inflows of resources for intergovernmental revenues collected after year end, but not available soon enough to pay for current expenditures changed by the following	71,144
Non-employer contributions to Cost-sharing Pension Plan	23,215

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

These items consist of:

Change in Net Pension liability and related deferrals	92,828
Change in net OPEB liability and related deferrals	59,853
Changes in accrued interest	2,346

Insurance which covers future periods is reflected in expenditures on the governmental funds. However the statement of net position accounts for the expenses as a prepaid item.	32,910
--	--------

When recognizing the sale of capital assets, the governmental funds report the total proceeds of the sale. Only the gain or loss on the sale is reported in the Statement of Net Position.

	(6,778)		
Change in Net Position of Governmental Activities (Statement B)			\$ 2,083,001

These notes are an integral part of these financial statements.

Basic Financial Statements

Fiduciary Fund Financial Statements

Statement G
St. Helena Parish Police Jury

Statement of Fiduciary Net Position
December 31, 2024

	Library Fund
Assets	
Cash and cash equivalents	\$ 15,215
Accounts receivables	133,968
Total Assets	\$ 149,183
Liabilities	
Other liabilities	\$ 4,714
Deposits Due to Library	144,469
Total Liabilities	149,183
Net Position	
Net Position	-

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

Statement H**St. Helena Parish Police Jury****Statement of Changes in Fiduciary Net Position
For the year ended December 31, 2024**

	Library Fund
Additions	
Ad Valorem Tax	\$ 129,587
State Revenue	4,380
Interest	-
Total Additions	<u>133,967</u>
Deductions	
Pension	\$ 4,714
Payments to Library	<u>129,253</u>
Total Deductions	<u>133,967</u>
Change in Net Position	<u>\$ -</u>
Net Position-Beginning	<u>-</u>
Net Position-Ending	<u><u>\$ -</u></u>

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

Notes to the Financial Statements

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

INTRODUCTION

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

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

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,774 residents. Excluding the Police Jurors, the St. Helena Parish Police Jury employs estimated 75 full-time and part-time employees, including constables and justices of the peace.

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

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

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

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

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

The primary government's (Police Jury) financial statements include all funds under the Police Jury's control and certain organizations for which the Jury maintains the accounting records. The Police Jury has chosen to issue financial statements of the primary government only (Police Jury); therefore, none of the previously listed component units are included in the accompanying financial statements. The effect of the omission of these component units is unknown. The financial statements for the above component units can be obtained from the Louisiana Legislative Auditor at Office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802; their website www.la.gov; or by contacting the component unit.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

Also considered in the determination of component units of the reporting entity were the various municipalities and nonprofit entities of the Parish. It was determined that these governmental and nonprofit entities are not component units of St Helena Parish Police Jury reporting entity. These entities have separately elected governing bodies, are legally separate, and are fiscally independent of the Police Jury. They are considered by the Police Jury to be separate autonomous entities and issue financial statements separate from those of St Helena Parish Police Jury reporting entity.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Police Jury has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* that require capital contributions to the Police Jury to be presented as a change in net position.

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

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

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all nonfiduciary activities of the St. Helena Parish Police Jury. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

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

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

The Police Jury reports the following major governmental funds:

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

The Road District and Maintenance Fund is used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena.

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

The LRA-CDBG Fund-Louisiana Recovery Authority-Community Development Block Grant

(LRA-CDBG) is used to account for federal and state grants for infrastructure recovery of the parish as a result of storm damage and community water enrichment projects.

The American Rescue Fund accounts for the federal grants received from the Coronavirus state and local fiscal recovery funds (SLFRF), a part of the American Rescue Plan (ARP) Act. The purpose of these grants is to provide state and local governments with significant financial resources to continue the response to COVID-19 public health emergency.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

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

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

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

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

C. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments for the Police Jury, as well as for its component units, are reported at fair value.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

D. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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

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

Property Taxes

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
<u>Parish Wide Taxes:</u>			
General Fund	2.35	2.32	No Expiration
Roads & Bridges	5.00	4.94	2034
Roads	5.00	4.94	2029
Parish Library Fund	2.50	2.47	2027
<u>District Taxes:</u>			
Road District #1 Mtc. Fund	8.27	8.27	2029
Road District #1 Mtc. Fund	10.36	10.36	2027
Sub-Road District #1 of Road District #2 Mtc.	10.00	9.66	2032
Sub-Road District #1 of Road District #2 Mtc.	5.13	4.96	2025
Sub-Road District #2 of Road District #2 Mtc.	10.00	10.00	2024
Sub-Road District #2 of Road District #2 Mtc.	6.00	6.00	2025
Road District #3 Maint Fund	5.70	5.70	2028
Road District #3 Maint Fund	8.40	8.40	2028
Road District #4 Maint Fund	5.38	5.38	2028
Road District #4 Maint Fund	10.91	10.32	2027
Road District #5 Maint Fund	7.17	7.17	2025
Road District #5 Maint Fund	5.12	5.12	2025
Road District #6 Maint Fund	15.00	14.68	2032
Fifth Ward Fire Protection District Mtc.	10.48	10.31	2029
Fifth Ward Fire Protection District Mtc.	15.33	15.08	2024
Fire Protection District #2	10.05	10.05	2029
Fire Protection District #3	5.50	5.64	2029
Fire Protection District #3	5.53	5.67	2024
South 2nd Fire	10.16	9.75	2031
South 2nd Fire	10.16	9.75	2024
6th Ward Fire Protection	15.00	14.68	2030

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

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
Transcontinental	Pipeline	\$ 12,145,080	20.08%	524,071
Demco	Utility	4,730,050	7.82%	188,902
Union Carbide Corp	Chemical Plant	4,437,340	7.34%	126,825
Entergy LA, LLC	Utility	2,592,820	4.29%	95,755
Capline Pipeline	Pipeline	2,108,340	3.49%	82,704

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Sales and Use Taxes

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

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

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

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

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

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

1) All tax proceeds collected but unexpended before May 4, 2013 is dedicated and used for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

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

The Police Jury and sheriff of St. Helena Parish have entered into an agreement in which the sheriff is to collect the sales and use taxes for a stipulated fee. The sheriff remits the tax proceeds to the Police Jury on a monthly basis.

E. Inventories and Prepaid Items

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2024, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

accounting periods. The Police Jury recognized expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

1. Restricted Net Position

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

G. Capital Assets

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

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

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

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

<u>Description</u>	<u>Estimated Lives</u>
Roads, bridges, and infrastructure	20-40 years
Land improvements	20-30 years
Buildings and building improvements	20-40 years
Furniture and fixtures	5 years
Vehicles	5 years
Equipment	5-10 years

H. Compensated Absences

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after 25 years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job. Sick leave shall accumulate for regular, full-time employees, and employees who work 40 hours per week, at the rate of one day for each month of continuous employment. Effective August 1, 2024, employees hired after that date will be compensated for up to 300 hours of vacation leave and accrued compensatory time, and no sick leave at the time of termination. Any permanent employee with more than 300 hours of vacation leave as of July 31, 2024, will be considered a legacy employee and will be compensated for all accrued vacation leave on the books as of July 31, 2024, at the time of termination (includes resignation, retirement, etc.). Permanent employees will still accrue vacation leave but will not be compensated for vacation leave hours earned after July 31, 2024, in excess of 300 hours. Permanent employees will be compensated for any sick leave on the books effective July 31, 2024. Permanent employees will continue to earn sick leave but will not be compensated for any sick leave earned after July 31, 2024. Compensatory leave will be paid out to all employees at termination. However, employees will be required to use compensatory leave before utilizing other forms of leave.

The cost of leave privileges is computed in accordance with GASB Codification Section C60. During the year ending December 31, 2024, the Police Jury implemented GASB Statement No. 101, *Compensated Absences*. In accordance with GASB 101 and the Police Jury's compensated absences policies, the Police Jury's compensated absences liabilities in the government-wide financial statements financial statements are recognized as earned for vacation and as earned and determined more likely than not to be used for time off for sick leave. In the governmental funds financial statements, compensated absences are recognized as current year expenditures when leave is taken.

For the year-ended December 31, 2024, it has been determined to be impractical to adjust or restate Beginning Net Position and related Compensated Absences as the costs of restating beginning balances appear to outweigh the benefits of an adjustment. The net effect of an adjustment to restate beginning balances does not have a significant impact on the financial statements.

I. Leases

Leases are recorded in accordance with GASB No. 87, *Leases*. At the commencement of the lease, the Police Jury initially measures the lease liability at the present value of payments expected during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial indirect cost. Subsequently, the lease asset is amortized on a straight-line basis over its useful life or the lease term. Key estimates related to leases include the discount rate used to discount the expected lease payments to present value, lease term and lease payments.

Under GASB Statement 96, *Subscription Based Information Technology Arrangements (SBITA)*, subscriptions with a noncancellable right to use for longer than 12 months will follow similar

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

accounting and reporting requirements as GASB 87, *Leases*. Capitalizing the right to use asset and corresponding liability. The Police Jury has analyzed the provisions of GASB Statement No. 96, *SBITA*, and has concluded that there are no arrangements which qualify for disclosure under the statement.

J. Long-Term Obligations

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable is reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which requires governmental entities to expense bond issuance cost in the period incurred. The Police Jury also adopted GASB 63, which has changed net assets to net position and utilizes deferred inflows and outflows. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are now expended in the period occurred under GASB 65.

K. Net Position and Fund Balance

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

Net Investment in Capital Assets – This component of net position includes capital assets, net of accumulated depreciation, reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of the resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

Restricted Net Position – This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

Unrestricted Net Position – This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the Fund Financial Statements, governmental fund equity is classified as fund balance. Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54 “Fund Balance Reporting and Governmental Fund Type Definitions.” This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact,
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation,
- c. Committed fund balance – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority, to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint,
- d. Assigned fund balance – amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- e. Unassigned fund balance – amounts that are available for any purpose, positive amounts are reported only in the general fund

L. Extraordinary and Special Items

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

M. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues,

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

N. Reconciliations of Government-Wide and Fund Financial Statements

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficits

The following Funds had deficit fund balances at December 31, 2024:

<u>Major Funds</u>	
LRA-CDBG Fund	(194,052)
<u>Non-Major Funds</u>	
CDBG Fund	(5,093)
LGAP Grant	(31,754)
Courthouse Project Fund	(34,061)

The LRA-CDBG fund has a negative balance due to the deferral of grant funding that is expected to be received in 2025.

3. CASH AND CASH EQUIVALENTS

At December 31, 2024, the Police Jury has cash and cash equivalents (book balances) totaling \$9,381,374 follows:

Interest bearing demand Deposits	\$9,381,374
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At December 31, 2023, the Police Jury has \$9,635,676 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$9,131,374 pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Custodial Credit Risk: For deposits, custodial credit risk is the risk that, in the event of the failure of the counter-party, the Parish Police Jury will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. As of December 31, 2024, the Police Jury's bank balances were fully insured and collateralized with securities held in the name of the Police Jury by the pledging institution's agent and therefore, not exposed to custodial credit risks.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

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

4. INVESTMENTS

Investments are categorized into these three categories of credit risk:

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

The Police Jury held \$433,592 in certificates of deposits with original maturities of greater than three months at December 31, 2024. These certificates of deposits were held in the custodial bank and secured by risk by \$250,000 of federal deposit insurance and \$183,592 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Interest Rate Risk: The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

5. RECEIVABLES

The Governmental Fund receivables at December 31, 2024 consist of the following:

Class of Receivable	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	LRA-CDBG Fund	American Rescue Fund	Other Governmental Funds	Total
Taxes:								
Ad valorem	\$ 124,451	\$ 529,990					\$ 1,335,342	\$ 1,989,783
Sales and use		93,898	93,898	93,898				281,694
Severance Tax	67,331							67,331
Intergovt - grants:								
Federal	25,502				147,590	43,349	431,171	647,612
State					138,555		23,500	162,055
Revenue Sharing	4,115	14,666					36,728	55,509
Gaming	128,747							128,747
Other	1,502						66,278	67,780
Sub- Total	351,648	638,554	93,898	93,898	286,145	43,349	1,893,019	3,400,511
Less: Allowance	(2,733)	(11,640)					(29,526)	(43,899)
Total	\$ 348,915	\$ 626,914	\$ 93,898	\$ 93,898	\$ 286,145	\$ 43,349	\$ 1,863,493	\$ 3,356,612

Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the collectability of the particular receivable. Uncollectible accounts at December 31, 2024 for Ad Valorem taxes totaled \$43,899.

6. RESTRICTED ASSETS

	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	LRA-CDBG fund	American Rescue Fund	Other Funds	Total
Cash & Cash Equivalents								
Bond Sinking Fund Accounts							10,924	10,924
Capital Project Fund Accounts		-	-	-	11,724	-	116,438	128,162
Total Restricted Assets	-	-	-	-	11,724	-	127,362	139,086

7. INTERFUND RECEIVABLES, PAYABLE, AND TRANSFERS

The following is a summary of amounts due from and due to other funds at December 31, 2024 in the fund statements:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Major Funds:</u>		
General Fund	851,855	
Road Building Mtc.	689,953	
American Rescue Fund		1,468,026
<u>Non-Major Funds:</u>		
LGAP Grant Fund		9,092
CDBG Housing Fund		9,633
LRA-CDBG Fund		20,895
Public Human Transit		100
Court House Project		34,062
	<u>1,541,808</u>	<u>1,541,808</u>

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

The following is a summary of amounts transfers in from and out to other funds at December 31, 2024 in the fund statements:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

	<u>Transfer In</u> <u>From Other Funds</u>	<u>Transfer Out</u> <u>To Other Funds</u>
<u>Major Funds:</u>		
General	271,072	30,371
Road District Maintenance	-	515,737
Solid Waste		41,732
Sales Tax Fund		42,084
American Rescue Fund		24,888
 <u>Non-Major Funds:</u>		
Road District Mtc #1	10,000	82,794
Sub Road 1 of Road District Mtc. #2	10,000	1,753
Sub Road 2 of Road District Mtc. #2	65,000	38,300
Road District Mtc. #3	65,000	8,049
Road District Mtc. #4	25,000	7,471
Road District Mtc. #5	20,000	20,452
Road District Mtc. #6	81,250	3,424
5th Ward Fire District		7,859
Fire Protection District #2		10,292
Fire Protection District #3		7,985
South 2nd Ward Fire Protection District		3,026
6th Ward Fire		2,103
E-911 Communication District		6,807
OMV Fund		1,212
Revolving Loan Fund		64
Revenue Bond Sinking Fund	30,371	
Road Rehab Sinking	178,325	
Road District #1 Sinking	66,845	
Road District #2 of 2 Sinking	33,540	
	<u>\$ 856,403</u>	<u>\$ 856,403</u>

The Police Jury made several interfund transfers for various reasons as explained below:

A transfer in to the general fund in the amount of \$246,184 was made by the following funds which is an annual transfer of a 4% administrative fee to cover operating cost:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Road Building & Mtc.	82,412
Solid Waste	41,732
Sales Tax	42,084
Rd District 1	10,949
Rd District Sub 1 of 2	1,753
Rd District Sub 2 of 2	4,760
Rd District 3	8,049
Rd District 4	7,471
Rd District 5	4,202
Rd District 6	3,424
5th Ward Fire	7,859
South Second Ward Fire	3,026
Fire Protection District #2	10,292
Fire Protection District #3	7,985
6th Ward Fire	2,103
E-911	6,807
OMV Fund	1,212
Revolving Loan	64
	<u>246,184</u>

Transfers out of the Road Building & Mtc. in the amount of \$120,000 were transferred to the following Road Building and Maintenance District funds to assist in covering operating expenses:

Road District #1 Mtc.	10,000
Sub Road 1 of Road District #2	10,000
Sub Road 2 of Road District #2	20,000
Road District #3 Mtc.	20,000
Road District #4 Mtc.	20,000
Road District #5 Mtc.	20,000
Road District #6 Mtc.	20,000
	<u>120,000</u>

Amounts equal to the principal and interest due on certificates of indebtedness were transferred out from the funds below to the respective debt service fund for 2024.

General Fund	30,371
Road Building Mtc.	178,325
Road District #1	66,845
Road District 2 of 2	33,540
	<u>309,081</u>

There are various other transfers in and out between the general fund, the special revenue funds, and the capital project funds, to cover various costs and to fund capital projects.

ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS

REQUIRED TRANSFERS

Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end be transferred to the Criminal Court Fund. The following details the amounts transferred for 2024:

Money Accumulated at 12-31-24	\$ 2,481
Witness Fees Paid during 2024	<u>(500)</u>
Surplus remaining at 12-31-24	\$ 1,981
Amount Transferred	<u>(4,297)</u>
Balance Due	<u><u>\$ -</u></u>

8. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024, for the primary government is as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital Assets, not being depreciated:				
Land	392,398			392,398
Constuction in Progress	542,567	1,340,558		1,883,125
Total Capitl Assets, not being depreciated	<u>934,965</u>	<u>1,340,558</u>	<u>-</u>	<u>2,275,523</u>
Capital assets being depreciated:				
Buildings & Improvements	7,544,489	-		7,544,489
Machinery and equipment	8,734,296	680,165	(17,500)	9,396,961
Equipment under finance leases	894,919	409,811		1,304,730
Infrastructure	20,927,319	-		20,927,319
Total Capital assets being depreicated	<u>38,101,023</u>	<u>1,089,976</u>	<u>(17,500)</u>	<u>39,173,499</u>
Less accumulated depreciation for:				
Buildings & Improvements	3,509,004	155,961		3,664,965
Machinery and equipment	6,335,124	351,100	(17,500)	6,668,724
Equipment under finance leases	216,555	75,799		292,354
Infrastructure	4,504,386	526,990		5,031,376
Total accumulated depreciation	<u>14,565,069</u>	<u>1,109,850</u>	<u>(17,500)</u>	<u>15,657,419</u>
Total capital assets being depreicated, net	<u>23,535,954</u>	<u>(19,874)</u>	<u>-</u>	<u>23,516,080</u>
 Total Governmental Activities				
Capital Assets, Net	<u>24,470,919</u>	<u>1,320,684</u>	<u>-</u>	<u>25,791,603</u>

Depreciation expense of \$1,109,850 for the year ended December 31, 2024, was charged to the following governmental functions:

General Government	52,621
Public Safety	296,076
Public Works	705,548
Health & Welfare	33,280
Culture & Recreation	20,791
Economic Development	<u>1,534</u>
 Total	<u><u>1,109,850</u></u>

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

9. PREPAID INSURANCE

Insurance cost which covers future periods is recognized in the governmental fund statements when the expenditure is made. However, in the government-wide financial statements the expenditures are reclassified as prepaid insurance and reflected in prepaid insurance on the statement of net position. The amount of prepaid insurance is \$94,345 at December 31, 2024.

10. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables at December 31, 2024, are as follows:

	General Fund	RBM Fund	Solid Waste Fund	Sales Tax Fund	LRA-CDBG Fund	American Rescue Fund	Other Funds	Total
Accounts	\$ 72,127	\$ 32,262	\$ 3,972	\$ -	\$ 297,309	\$ -	\$ 298,352	\$ 704,022
Deferred Inflows-Revenues	\$ 23,516				173,717		377,159	574,392
Other	4,428	18,857					47,929	71,214
Total	\$ 100,071	\$ 51,119	\$ 3,972	\$ -	\$ 471,026	\$ -	\$ 723,440	\$ 1,349,628

The other accrued liabilities of \$71,214 is payable to retirement plans.

11. SHORT-TERM DEBT

As of December 31, 2024, the Policy Jury has no short-term debt.

12. LEASE LIABILITY

The Police Jury has entered into lease agreements for financing the acquisition of equipment. These leases have been recorded at the lower of the present value of the future minimum lease payments or the fair value of the assets. Assets under leases at December 31, 2024 totaled \$1,012,376 net of accumulated depreciation of \$292,354.

Interest rates on capitalized leases are imputed based on the lower of the Police Jury's incremental borrowing rate at the inception of each lease or the lessor's implicit rate of return.

The terms and due dates of the Police Jury lease liabilities for the year ended December 31, 2024 include:

**ST. HELENA PARISH POLICE JURY
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		Lease Liability <u>End of Year</u>	Due within <u>one year</u>
Lease Liability due in annual installments including interest at 3.855%, for a Pumper Truck	\$ 37,727	168,639	31,226
Lease Liability due in annual installments including interest at 3.146%, for a International Tanker	\$ 39,236	38,126	38,126
Lease Liability due in quarterly installments including interest at 5.433%, for a Chevrolet Tahoe	\$ 2,665	10,307	10,307
Lease Liability due in monthly installments including interest at 5.584%, for a Canon Copier	\$ 129	1,865	1,481
Lease Liability due in monthly installments including interest at 5.584%, for a Canon Copier	\$ 147	3,979	1,582
Lease Liability due in monthly installments including interest at 6.23%, for a Canon Copier	\$ 159	5,209	1,629
Lease Liability due in annual installments including interest at 0%, for a Pumper	\$ 11,666	23,334	11,666
Lease Liability due in annual installments including interest at 6.94 %, for a 2024 Chev Tahoe	\$ 1,532	59,369	13,461
Lease Liability due in annual installments including interest at 8%, for a Excavator	\$ 2,274	107,557	19,388
Lease Liability due in annual installments including interest at 5.15%, for aTractor	\$ 1,975	99,683	19,015
Lease Liability due in annual installments including interest at 6.5%, for a Tractor	\$ 2,757	132,864	25,189
		<u>650,932</u>	<u>173,070</u>

**ST. HELENA PARISH POLICE JURY
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The following are the assets recorded as Lease Liabilities:

<u>Equipment</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Canon Image Runner 4545i	5,030	(5,030)	-
Canon Image Runner 4545i	5,030	(5,030)	-
Canon Image Runner C4771F	5,845	(3,507)	2,338
Canon Image Runner C568iFZ	7,680	(4,096)	3,584
Canon Image Runner C3851	8,179	(3,272)	4,907
JD 524K Loader	98,325	(19,664)	78,661
New Holland Tractor	128,854	(2,148)	126,706
JD 325G Trackloader	104,734	(1,164)	103,570
JD 575P Excavator	112,167	(1,246)	110,921
Total Equipment	475,844	(45,157)	430,687
<u>Vehicles</u>			
Rosenbauer Pumper	383,219	(129,868)	253,351
2020 International Tanker	288,000	(88,000)	200,000
2022 chevrolet Tahoe	38,612	(21,237)	17,375
1998 GMC Pumper	55,000	(4,889)	50,111
2024 Chev Tahoe	64,055	(3,203)	60,852
Total Vehicles	828,886	(247,197)	581,689
Total	\$ 1,304,730	\$ (292,354)	\$ 1,012,376

A schedule of the summary of the changes in the Police Jury Lease Liabilities for 2024 is as follows:

	Beginning Balance <u>1/1/2024</u>	<u>Additions</u>	<u>Reductions</u>	Ending Balance <u>12/31/2024</u>	Amount Due within <u>One Year</u>
Total Lease Liabilities	421,795	422,622	(193,485)	650,932	173,070

The following are the aggregate future maturities of the lease liabilities:

2025	173,070
2026	131,470
2027-2030	346,392
	<u>650,932</u>

13. LEASE EXPENSE

The South Second Ward Fire District has a lease with Soterra, LLC which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.00.

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NOTES TO THE FINANCIAL STATEMENTS**

14. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2024:

	Bonded <u>Debt</u>	Compensated <u>Absences</u>	OPEB <u>Liability</u>	Lease <u>Liabilities</u>	Net Pension <u>Liability</u>	<u>Total</u>
January 1, 2024	\$ 828,000	\$ 635,282	\$ 2,086,157	\$ 421,795	\$ 715,032	\$ 4,686,266
Additions	-	-	-	422,622	-	\$ 422,622
Deductions	(311,000)	(74,586)	(429,215)	(193,485)	(522,159)	\$ (1,530,445)
December 31, 2024	<u>\$ 517,000</u>	<u>\$ 560,696</u>	<u>\$ 1,656,942</u>	<u>\$ 650,932</u>	<u>\$ 192,873</u>	<u>\$ 3,578,443</u>

The following is a summary of the current and the long-term portions of long-term obligations as of December 31, 2024:

	Bonded <u>Debt</u>	Compensated <u>Absences</u>	OPEB <u>Liability</u>	Lease <u>Liabilities</u>	Net Pension <u>Liability</u>	<u>Total</u>
Current portion	\$ 123,000	\$ 173,888	\$ -	\$ 173,070	\$ -	\$ 469,958
Long-term portion	394,000	386,808	1,656,942	477,862	192,873	3,108,485
Total	<u>\$ 517,000</u>	<u>\$ 560,696</u>	<u>\$ 1,656,942</u>	<u>\$ 650,932</u>	<u>\$ 192,873</u>	<u>\$ 3,578,443</u>

Bonds Payable as of December 31, 2024 are as follows:

	Bonds Payable <u>12/31/2024</u>	Due Within <u>One Year</u>
\$400,000 Revenue Bonds, Series 2001, General fund, due in annual installments \$7,000 to \$26,000 between 2002 to 2031 plus interest at 5.5%	156,000	19,000
\$504,000, 2014, Certificate of Indebtedness, Road District Mtc. #1, due in annual installments of \$48,000 to \$65,000 between 2019 to 2028 plus interest at 3.95%	246,000	58,000
\$125,000, 2020, Certificate of Indebtedness, Office of Motor Vehicle fund, due in annual installments of \$10,000 to \$15,000 between 2021 to 2030 plus interest at 5.696%	81,000	12,000
\$100,000, 2021, Certificate of Indebtedness, Road District Mtc. #2 of 2, due in annual installments of \$4,000 to \$40,000 between 2022 to 2025 plus interest at 5.25%	34,000	34,000
	<u>\$ 517,000</u>	<u>\$ 123,000</u>

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December 31, 2024, the Police Jury has accumulated \$10,924 in the debt service funds for future debt requirements. The annual requirements to amortize all certificates of indebtedness, general obligation bonds, and revenue bonds outstanding are as follows:

<u>Year Ending</u>	<u>Bonded Debt & Certificates of Indebtedness</u>		<u>Lease Liabilities</u>		<u>Total payments</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	123,000	20,203	173,070	32,459	296,070	52,662	348,732
2026	93,000	9,136	131,470	24,447	224,470	33,583	258,053
2027-2031	301,000	36,133	346,392	30,057	647,392	66,190	713,582
Total	\$ 517,000	\$ 65,472	\$ 650,932	\$ 86,963	\$ 1,167,932	\$ 152,435	\$1,320,367

In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property. At December 31, 2024, the statutory limit is \$5,889,872.

15. RETIREMENT SYSTEMS

Substantially all Police Jury employees are members of the following statewide retirement systems: Parochial Employees' Retirement System of Louisiana or Registrar of Voters Employees' Retirement system. These systems are a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

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

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

Plan Description:

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The system was established and provided for by R.S.I 1:1901 of the Louisiana Revised Statute (LRS). The system provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elect to become members of the system.

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

Eligibility Requirements:

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

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from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace and parish presidents may no longer join the Retirement system.

Retirement Benefits:

Under Plan A, employees can retire providing he/she meet one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with 30 or more year of creditable service
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 7 years of creditable service.

For employees hired after January 1, 2007:

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

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

Survivor Benefits:

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

DROP Benefits:

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amount which remain credited to the individual's subaccount after termination in the Plan

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will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the system, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, and has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost of Living Increases:

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

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement system, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Funding Policy:

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The current rate is 11.5 percent of annual covered payroll. Contributions to the System include 1/4 of 1% 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. State statute requires covered employees to contribute a percentage of their salaries to the System. The System also receives revenue sharing funds each year as appropriated by the Legislature. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2024. During the year ending December 31,

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2024, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$18,655 for its participation in Parochial Plan A.

The St. Helena Parish Police Jury's contribution to the system under Plan A for the years ending December 31, 2024, and 2023 was \$176,232 and \$145,728 respectively equal to the required contributions for each year.

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

At December 31, 2024, the Police Jury reported a liability of \$179,617 or its proportionate share of the net pension liability/(asset) of the System. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At December 31, 2024, the Police Jury's proportion was .18853%, which was a decrease of 0.00910% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2024, the Police Jury recognized pension expense of \$(97,010) representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the parochial pension system from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ 85,054	\$ 48,213
Changes in Assumptions	-	31,293
Net difference between projected and actual earnings pension plan investments	289,478	
Changes in proportion and differences between Employer contributions and proportionate share of contributions	26,381	378
Employer Contributions subsequent to the measurement date	176,232	(23,400)
Total	<u>\$ 577,145</u>	<u>\$ 56,484</u>

The Police Jury reported a total of \$176,232 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2023 which will be recognized as a reduction in net pension liability in the year ended December 31, 2024.

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

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Year	
2024	\$ 35,545
2025	\$ 145,046
2026	\$ 237,610
2027	\$ (120,572)
	<u>\$ 297,629</u>

Actuarial Assumptions.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023 is as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Plan A-Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return Inflation)	6.4%, (Net of investment expense, Including
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Expected Remaining Service Lives 4 years

Projected Salary Increases Plan A-4.75%

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.

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 employee, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

Inflation Rate 2.3%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality.

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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 MP2021 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 MP2021 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 MP2021 scale.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk returns 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 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 of 2.4% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 7.50% for the year ended December 31, 2023.

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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	<u>100%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Nominal Return		<u>7.50%</u>

The discount rate used to measure the total pension liability was 6.4% for Plan A. 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 contributions 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.

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.4%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of December 31, 2024:

	1% Decrease	Current Discount Rate	1% Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
PERSLA Rates			
St. Helena Parish Police Jury share of NPL	\$ 1,281,598	\$ 179,617	\$ (745,387)

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

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

Any member hired prior to January 1, 2013, is eligible for normal retirement after he has 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. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board.

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The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance.

The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service and is not eligible to retire, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with Option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic Option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60; 20 or more years of service at age 55; or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and received a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments in the plan fund cease, and the person resumes active contributing membership in the System.

Cost of living provision for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

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

Funding Policy: Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2024 Employer current rate is 18% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2024. During the year ending December 31, 2024, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$4,560 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2024, and 2023 was \$1,660 and \$1,660 respectively equal to the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At December 31, 2024, the Police Jury reported a liability of \$13,256 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating, actuarially determined. At June 30, 2024 the Police Jury's proportion was 0.1204997%, which was a decrease of 0.00816% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Police Jury recognized pension expense of \$4,182 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 494	\$ (2,040)
Changes in Assumptions	359	
Net differences between projected and actual earnings on pension plan investments	770	(2,263)
Changes in Proportion & differences between Employer contributions and proportionate share of contributions	2,140	(1,126)
Employer contributions subsequent to the measurement date	830	
Total	<u>\$ 4,593</u>	<u>\$ (5,429)</u>

The Police Jury reported a total of \$830 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024 which will be recognized as a reduction in net pension liability in the year ended December 31, 2024.

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

Year	
2025	(413)
2026	3,420
2027	(2,581)
2028	(1,968)
Total	<u>\$ (1,542)</u>

Actuarial Assumptions:

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 is as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return	6.25%
Expected Remaining Service Lives	2024 – 5 years
Projected Salary Increases	5.25%
Inflation Rate	2.3%
Mortality Rates	RP-2010 Public Retirement Plan Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Disabled Annuitants-RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale.

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.

During the year ended June 30, 2024, 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 date was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2024.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2024 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Domestic Equities	37.50%	7.50%	2.81%
International Equities	20.00%	8.50%	1.70%
Domestic Fixed Income	22.50%	2.50%	0.56%
International Fixed Income	10.00%	3.50%	0.35%
Real Estate	10.00%	4.50%	0.45%
Total	100.00%		5.87%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.37%

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2024. 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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2024:

	1% Decrease	Current Discount Rate	1% Increase
Registrar of Voters' Rates	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
St. Helena Parish Police Jury Share of NPL	\$ 32,409	\$ 13,256	\$ (3,054)

16. OTHER POSTEMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan description – The St. Helena Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The St. Helena Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. For employees hired after September 8, 2009 retirement eligibility provisions are as follows: 30 years of service at any age.

Life insurance coverage is provided to retirees and 100% of the is paid by the employer for the amount \$20,000. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 65% of the original amount at age 65 and to 50% of the original amount at age 70.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Employees covered by benefit terms – At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	5
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	37
	42

Total OPEB Liability

The Police Jury's total OPEB liability of \$1,656,942 was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	4.75%, including inflation
Discount Rate	3.26% annually (Beginning of Year to Determine ADC)
Date)	4.08% annually (As of End of Year Measurement
Healthcare cost trend rates	Getzen model, with initial trend of 5.5%
Mortality	PubG.H-2010

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2024.

Changes in the Total OPEB Liability

Balance at December 31, 2023	\$2,086,157
Changes for the year:	
Service cost	67,738
Interest	69,345
Differences between expected and actual experience	(351,687)
Changes in assumptions	(160,676)
Benefit payments and net transfers	(53,935)

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Net changes	(429,215)
Balance at December 31, 2024	\$ 1,656,942

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

	1.0% Decrease (3.08%)	Current Discount Rate (4.08%)	1.0% Increase (5.08%)
Total OPEB liability	\$ 1,918,303	\$ 1,656,942	\$ 1,444,229

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 1,431,399	\$ 1,656,942	\$ 1,941,701

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

For the year ended December 31, 2024, the Police Jury recognized OPEB expense of \$(5,918). At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual Experience	\$ 72,055	\$ (540,885)
Changes in assumptions	524,396	(537,070)
Total	\$ 596,451	\$ (1,077,955)

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

Years ending December 31:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

2025	(143,001)
2026	(143,001)
2027	(142,995)
2028	(16,120)
2029	(46,741)
Thereafter	10,354

17. DEFERRED COMPENSATION PLAN

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

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries. At December 31, 2024 the amounts applicable to the employees of the Police Jury were \$29,250.

18. COMPENSATED ABSENCES

At December 31, 2024, employees of the Police Jury have accumulated and vested \$560,696 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

19. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Library Fund	\$ 134,551	\$ 147,077	\$ (137,159)	\$ 144,469

20. RESTRICTED NET POSITION AND FUND BALANCES

Restricted Net Position as reported in the entity-wide Statement of Net position are as follows:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Net Position Restricted For:	Governmental <u>Activities</u>
<u>Debt Service:</u>	
2001 Revenue Bond	\$ 10,704
Certificates of Indebtedness	220
Total net Position restricted for debt service	<u>10,924</u>
<u>Capital Projects:</u>	
Certificate of Indebtedness for road construction	115,499
Grant funds for various projects	<u>(259,867)</u>
Total net Position restricted for capital Projects	<u>(144,368)</u>
<u>Other-External legal constraints:</u>	
Dedicated property taxes and sales taxes authorized by the electorate to specific revenue funds	9,726,578
Dedicated telephone charges for 911 system	178,922
Court fees for juror compensation and judicial expenses	3,628
FHA grant provide loans to new business in parish	210,862
Service fees pay cost of OMV office in parish	63,828
CDBG federal grant for home repairs related to disasters	(5,093)
State grants to respond to opioid crisis	162,104
Federal grants to respond to disasters	<u>25,076</u>
Total net Position restricted for other	<u>10,365,905</u>
Total Restricted Net Postion	<u><u>\$ 10,232,461</u></u>

Restricted, committed, and unassigned fund balance at year end are as follows:

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

Restricted for:

Dedicated Property and sales tax:

Road & building improvements	1,969,930	3,082,393	2,587,225	7,639,548
Garbage Collection		464,346		464,346
Fire Protection			1,622,684	1,622,684
Debt Service			220	220
Capital Projects			115,499	115,499
Dedicated charges 911			178,922	178,922
Court fees for judicial expenses			3,628	3,628
Federal grants Economic Development			210,862	210,862
Federal Grants Disasters			25,076	25,076
Dedicated Fees Public Safety			63,828	63,828
Dedicated to Health & Welfare			162,104	162,104
General Revenues for bond			10,704	10,704
Total Restricted	- 1,969,930	464,346 3,082,393	- - 4,980,752	10,497,421

Committed to:

Capital Improvements				-	-
Unassigned	1,589,489		(194,052)	(70,908)	1,324,529
Total fund balances	1,589,489	1,969,930	464,346 3,082,393	(194,052) -	4,909,844 11,821,950

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21. COMMITMENTS AND CONTINGENCIES

The Police Jury has active construction projects as of December 31, 2024 as follows:

At year end the construction commitments are as follows:

<u>Project</u>	<u>To-Date</u>	<u>commitment</u>
LRA-CDBG community water	110	49,890
LGAP Grant-Newsom Road Water Main Upgrade	209,103	90,898
LGA Grant-Building Improvements	13,740	14,126
LRA-Grant-Love Outdoor Park Improvements	565,691	191,309
Road District 2 of 2 Infrastructure	-	100,000
Disaster Grant-Culvert Replacements	128,910	1,506,626
FEMA-DR4611-50 EOC Saferoom Project	-	3,910,139
Watershed Projects	253,251	8,710,751
	<u>1,170,805</u>	<u>14,573,739</u>

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

The Police Jury was awarded the following grants:

The Police Jury was awarded a Louisiana Office of Community Development FY202 Love Louisiana Outdoors Program (LLOP) Grant in the amount of \$750,00 improvements to the Charlie Overton Park and the 5th ward Recreational Facility.

On February 20, 2024 the Policy Jury signed the Watershed Projects round two contract. The amount of the total award is for \$8,964,002. \$3,505,000 is to be used for the Hano Road Area Retention Pond Project, and the remaining \$5,459,002 is to improve drainage of the Little Natalbany Creek.

On April 26, 2024 FEMA approved DR4611-50-EOC Saferoom Project. The total project cost is \$3,910,139.

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

22. RISK MANAGEMENT

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

23. LITIGATION AND CONTINGENT LIABILITIES

The St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known.

24. COOPERATIVE ENDEAVOR AGREEMENTS

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish from January 1, 2024 to December 31, 2024. In return the Police Jury paid Fire District #4 \$30,000.

The Police Jury has a cooperative agreement with the LSU Ag Center dated July 1, 2015 until June 30, 2021. In the agreement the Police Jury agrees to provide office space, operating support services, and salary for the parish farm agency and its programs.

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

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

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

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

The Police Jury entered into a cooperative agreement with the Louisiana Department of Veterans Affairs (LDVA) on June 22, 2017 to provide office space for the veterans' service office and provide all utilities and 34% of phone and internet services.

An agreement between the Police Jury and the State of Louisiana Department of Children and Family Services commenced on November 1, 2016 and shall terminate on October 31, 2021 to assist the citizens to obtain benefits from Department of Children and Family Services programs by providing useable physical space.

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

The Police Jury has an intergovernmental agreement with the Town of Greensburg the purpose of which is to improve the capability and coordination of the parish and its public safety agencies of government to prepare for, prevent, protect against, respond to, and recovery from an emergency, disaster event or acts of terrorism through the use of federal grant funding.

25. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

For the year ended December 31, 2024, on behalf payments in the form of supplemental payments were paid to constables and justices of the peace. The payments were as follows:

State Agency	\$18,720	General Fund
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These amounts were recorded as income and expense in the respective fund.

26. SINKING FUND REQUIREMENTS

Commencing January 2002, a sum equal to the principal and interest accruing on the 2001 revenue bonds is to be deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Road District Maintenance deposits from the first revenues of a special five mill tax received in

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

any calendar year a sum equal to the principal and interest falling due on the certificate into the Road District Maintenance Sinking Fund to provide the annual principal payment and semi-annual interest payments.

Road District #1 Maintenance deposits from the first revenues of the tax received in any calendar year a sum equal to the principal and/or interest falling due on the certificate in that calendar year into the Road District Maintenance Sinking Fund to pay said principal and interest as the same become due and any amount required to pay the charges of the Paying Agent.

Road District #2 of 2 Maintenance deposits from the first revenues of the tax received in any calendar year a sum equal to the principal and/or interest falling due on the certificate in that calendar year into the Road District Maintenance Sinking Fund to pay said principal and interest as the same become due and any amount required to pay the charges of the Paying Agent.

27. CONTRACTS

The Police Jury has a contract with Waste Management of Louisiana, LLC for garbage collection. The contract began on June 28, 2024 and is for five years. The Contract will automatically extend for an additional 5 years unless either party notifies the other of its desire to terminate the agreement at least ninety days prior to the end of the current term.

28. E911 SYSTEM

St. Helena implemented the E911 system parish wide on September 17, 2002. The Tangipahoa Communication District facilitates the 911 system on a month-to-month basis. Telephone services charges and expenditures are reflected in fund statements in the amount of \$158,913 and \$184,349 respectively.

29. SUBSEQUENT EVENTS

House Bill No. 516 Act No. 120 year 2020-2021 effective date June 19, 2024, appropriated funds to the St. Helena Police Jury for courthouse repairs in the amount of \$75,000. A cooperative endeavor agreement with the state of Louisiana was signed in 2025.

House Bill No. 782 Act No. 776 year 2023-2024 effective date June 19, 2024, appropriated funds to the St. Helena Police Jury for improvements to the Industrial Park for emergency purposes and recreation in the amount of \$1,000,000. A cooperative endeavor agreement with the state of Louisiana was signed in 2025.

**ST. HELENA PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS**

30. PRIOR PERIOD ADJUSTMENT

Expenditures were reclassified from the American Rescue Fund to the General Fund. The beginning fund balance has been restated on the fund basis financial statements. The net effects to the fund balance are shown below:

	<u>General Fund</u>	<u>American Rescue Fund</u>
Prior Year Ending Fund Balance	\$ 918,234	\$ 1,704,509
Adjustment for Prior Year Expenditures	<u>(14,335)</u>	<u>14,335</u>
Prior Year Ending Fund Balance, Revised	<u><u>\$ 903,899</u></u>	<u><u>\$ 1,718,844</u></u>

Required supplemental Information (Part II)

Schedule 1

St. Helena Parish Police Jury
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual-(Cash Basis) General Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary Cash Basis</u>	<u>Final Budget Positive (Negative)</u>
Budgetary Fund Balances, Beginning	\$ 504,872	\$ 653,290	\$ 653,290	-
Resources (Inflows)				
Taxes:				
Ad valorem	126,675	136,895	137,114	219
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	1,225	611	611	-
Licenses and permits	1,924,200	379,128	377,300	(1,828)
Intergovernmental revenues:				-
Federal grants	63,195	67,691	65,191	(2,500)
State funds:				-
State revenue sharing (net)	6,000	6,051	6,066	15
Gaming Revenues	-	1,437,649	1,448,201	10,552
State Grants	19,800	25,987	25,987	-
Other State Funds	350,000	348,430	348,429	(1)
Fees, charges, and commissions for services	5,000	6,940	7,421	481
Fines and forfeitures	8,350	10,050	10,426	376
Rents and Royalties		11,500	11,308	(192)
Investment earnings	3,500	2,955	3,061	106
Other revenues	10,100	2,199	4,699	2,500
Supplemental Pay	17,280	18,720	18,720	-
Proceeds from Sale of Assets	-	-	-	-
Loans or loans repaid from other Funds	-	64,055	64,055	-
Transfers from other funds	246,366	246,366	246,184	(182)
Amounts available for Appropriations	<u>3,286,563</u>	<u>3,418,517</u>	<u>3,428,063</u>	<u>9,546</u>
Charges to Appropriations (outflows)				
General government	1,553,916	1,722,130	1,716,429	5,701
Public safety	874,759	823,615	813,322	10,293
Cultural and recreation	42,400	80,700	78,786	1,914
Health and welfare	163,364	185,649	174,917	10,732
Economic development	38,814	36,057	27,977	8,080
Debt Service	17,092	21,927	23,221	(1,294)
Capital outlay	-	64,055	74,255	(10,200)
Transfers to other funds	27,570	30,370	30,371	(1)
Total Charges to Appropriations	<u>2,717,915</u>	<u>2,964,503</u>	<u>2,939,278</u>	<u>25,225</u>
Budgetary Fund Balances, Ending	<u>\$ 568,648</u>	<u>\$ 454,014</u>	<u>\$ 488,785</u>	<u>\$ 34,771</u>

See independent auditor's report.

Schedule 2

St. Helena Parish Police Jury
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual (Cash Basis)-Road District Mtc. Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary Cash Basis</u>	<u>Final Budget Positive (Negative)</u>
Budgetary Fund Balances, Beginning	\$1,076,437	\$ 1,217,343	\$ 1,217,343	-
Resources (Inflows)				
Taxes:				
Ad valorem	539,040	583,562	583,668	106
Sales and use	1,041,600	1,050,373	1,050,708	335
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	2,000	2,025	2,425	400
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	220,500	149,207	160,616	11,409
State revenue sharing (net)	21,450	21,555	21,618	63
Gaming Revenues	-	-	-	-
State Grants	-	-	-	-
Other State Funds	-	-	-	-
Contributions from Local Governments	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Rents and Royalties	-	-	-	-
Investment earnings	5,700	6,809	6,397	(412)
Other revenues	-	-	-	-
Sale of capital assets	-	-	-	-
Loans Proceeds from Borrowings	-	240,843	216,901	(23,942)
Loans or loans repaid from other Funds	-	-	-	-
Transfers from other funds	230,000	230,000	-	(230,000)
Amounts available for Appropriations	<u>3,136,727</u>	<u>3,501,717</u>	<u>3,259,676</u>	<u>(242,041)</u>
Charges to Appropriations (outflows)				
General government	2,760	2,760	2,760	-
Public safety	-	-	-	-
Public works	1,307,895	1,732,204	1,632,088	100,116
Cultural and recreation	-	-	-	-
Health and welfare	-	-	-	-
Community development	-	-	-	-
Economic development	-	-	-	-
Debt Service	-	92,926	92,927	(1)
Capital outlay	-	335,913	311,982	23,931
Loans made to other funds	-	-	-	-
Transfers to other funds	380,550	515,737	515,737	-
Total Charges to Appropriations	<u>1,691,205</u>	<u>2,679,540</u>	<u>2,555,494</u>	<u>124,046</u>
Budgetary Fund Balances, Ending	<u>\$1,445,522</u>	<u>\$ 822,177</u>	<u>\$ 704,182</u>	<u>(117,995)</u>

See independent auditor's report.

Schedule 3

St. Helena Parish Police Jury
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual (Cash Basis) -Solid Waste Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Cash Basis</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
Budgetary Fund Balances, Beginning	\$ 344,773	\$ 349,226	\$ 349,226	-
Resources (Inflows)				
Taxes:				
Ad valorem	-	-	-	-
Sales and use	1,041,600	1,050,372	1,050,708	336
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:	-	-	-	-
Parish transportation funds	-	-	-	-
State revenue sharing (net)	-	-	-	-
Gaming Revenues	-	-	-	-
Other State Funds	-	-	-	-
Contributions from Local Governments	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Rents and Royalties	-	-	-	-
Investment earnings	1,700	2,395	2,116	(279)
Other revenues	-	-	-	-
Sale of capital assets	-	-	-	-
Loans or loans repaid from other Funds	-	-	-	-
Transfers from other funds	-	-	-	-
Amounts available for Appropriations	<u>1,388,073</u>	<u>1,401,993</u>	<u>1,402,050</u>	<u>57</u>
Charges to Appropriations (outflows)				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	990,559	987,577	985,896	1,681
Cultural and recreation	-	-	-	-
Health and welfare	-	-	-	-
Community development	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Loans made to other funds	-	-	-	-
Transfers to other funds	41,732	41,732	41,732	-
Total Charges to Appropriations	<u>1,032,291</u>	<u>1,029,309</u>	<u>1,027,628</u>	<u>1,681</u>
Budgetary Fund Balances, Ending	<u>\$ 355,782</u>	<u>\$ 372,684</u>	<u>\$ 374,422</u>	<u>\$ 1,738</u>

See independent auditor's report.

Schedule 4

St. Helena Parish Police Jury
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual (Cash Basis) -Sales Tax Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget</u>
			<u>Cash Basis</u>	<u>Positive (Negative)</u>
Budgetary Fund Balances, Beginning	\$1,997,553	\$ 1,997,172	\$ 1,997,172	-
Resources (Inflows)				
Taxes:				
Ad valorem	-	-	-	-
Sales and use	1,041,600	1,050,372	1,050,708	336
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing (net)	-	-	-	-
Gaming Revenues	-	-	-	-
Other State Funds	-	-	-	-
Contributions from Local Governments	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Rents and Royalties	-	-	-	-
Investment earnings	10,500	13,000	12,700	(300)
Other revenues	-	-	-	-
Sale of capital assets	-	-	-	-
Loans or loans repaid from other Funds	-	-	-	-
Transfers from other funds	-	-	-	-
Amounts available for Appropriations	<u>3,049,653</u>	<u>3,060,544</u>	<u>3,060,580</u>	<u>36</u>
Charges to Appropriations (outflows)				
General government				-
Public safety	-	-	-	-
Public works	-	-	-	-
Cultural and recreation	-	-	-	-
Health and welfare	-	-	-	-
Community development	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	30,000	-	30,000
Loans made to other funds	-	-	-	-
Transfers to other funds	<u>272,084</u>	<u>272,084</u>	<u>72,084</u>	<u>200,000</u>
Total Charges to Appropriations	<u>272,084</u>	<u>302,084</u>	<u>72,084</u>	<u>230,000</u>
Budgetary Fund Balances, Ending	<u><u>\$2,777,569</u></u>	<u><u>\$ 2,758,460</u></u>	<u><u>\$ 2,988,496</u></u>	<u><u>\$ 230,036</u></u>

See independent auditor's report.

Schedule 5

St. Helena Parish Police Jury
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual (Cash Basis) -American Rescue Plan Act
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u> <u>Cash Basis</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
Budgetary Fund Balances, Beginning	\$ 1,708,365	\$ 1,704,509	\$ 1,704,509	-
Resources (Inflows)				
Taxes:				
Ad valorem	-	-	-	-
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing (net)	-	-	-	-
Gaming Revenues	-	-	-	-
Other State Funds	-	-	-	-
Contributions from Local Governments	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Rents and Royalties				-
Investment earnings	8,500	8,066	7,989	(77)
Other revenues	-	-	-	-
Sale of capital assets	-	-	-	-
Loans or loans repaid from other Funds	-	-	-	-
Transfers from other funds	-	-	-	-
Amounts available for Appropriations	<u>1,716,865</u>	<u>1,712,575</u>	<u>1,712,498</u>	<u>(77)</u>
Charges to Appropriations (outflows)				
General government	2,000	58,348	56,384	1,964
Public safety	-	-	-	-
Public works	-	-	-	-
Cultural and recreation	-	-	-	-
Health and welfare		3,147	3,147	-
Community development	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	230,313	211,338	18,975
Loans made to other funds	-	-	-	-
Transfers to other funds/Local Gov't	<u>1,672,070</u>	<u>52,546</u>	<u>16,950</u>	<u>35,596</u>
Total Charges to Appropriations	<u>1,674,070</u>	<u>344,354</u>	<u>287,819</u>	<u>56,535</u>
Budgetary Fund Balances, Ending	<u>\$ 42,795</u>	<u>\$ 1,368,221</u>	<u>\$ 1,424,679</u>	<u>\$ 56,458</u>

See independent auditor's report.

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

General Fund

The General Fund accounts for all activities of the Police Jury except those that are accounts for in other funds.

Road Building, and Maintenance Fund

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

Solid Waste Management Sales Tax Fund

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

Sales Tax Fund

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

American Rescue Fund

The fund accounts for the federal grants received from the Coronavirus state and local fiscal recovery funds (SLFRF), a part of the American Rescue Plan (ARP) Act. The purpose of these grants is to provide state and local governments with significant financial resources to continue the response to COVID-19 public health emergency.

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

BUDGET POLICIES

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

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

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing was published in the official journal on December 5, 2023 and December 12, 2023, which was held on December 19, 2023.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 19, 2023.

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

2. All budgetary appropriations lapse at the end of each fiscal year.

3. The Police Jury does not use encumbrance accounting.

4. Budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted

St. Helena Parish Police Jury
Greensburg, Louisiana

Notes to Budgetary Comparison Schedules
For the Year Ended December 31, 2024

**Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP
Revenues and Expenditures**

	General	RBM	Solid Waste	Sales Tax	American Rescue
Sources/inflows of Resources:					
Actual amounts (budgetary basis) " available for appropriation" from the Budgetary Comparison Schedule	3,428,063	3,259,676	1,402,050	3,060,580	1,712,498
Differences-budget to GAAP:					
The fund balance at the beginning of the year is budgetary resource but is not a current-year revenue for financial reporting purposes	(653,290)	(1,217,343)	(349,226)	(1,997,172)	(1,704,509)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(246,184)	-	-	-	-
Loans or loan repaid from other funds and component units are inflows of budget resources but are not revenues for financial reporting purposes	(64,055)	(216,901)	-	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	-	-	-	-	-
Accrual of accounts receivable for financial reporting purposes	59,145	22,224	24,606	24,607	-
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	2,523,679	1,847,656	1,077,430	1,088,015	7,989
Uses/Outflows of resources:					
Actual Amounts (budgetary basis) " total charges to appropriations" from the Budgetary Comparison Schedule	2,939,278	2,555,494	1,027,628	72,084	287,819
Transfers to other funds and payments to other governments are outflows of budgetary resources but are not expenditures for financial reporting purposes	(30,371)	(515,737)	(41,732)	(72,084)	(16,950)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	-	-	-	-	-
Accrual of accounts payable for financial reporting	(766,062)	(651,168)	840	-	1,414,126
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	2,142,845	1,388,589	986,736	-	1,684,995

See independent auditor's report.

Schedule 7

St. Helena Parish Police Jury

**Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended December 31, 2024**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB Liability							
Service Cost	\$ 28,412	\$ 22,894	\$ 41,973	\$ 41,561	\$ 41,344	\$ 47,373	\$ 67,738
Interest	71,973	77,940	67,860	56,490	55,619	73,929	69,345
Changes of benefit terms	-	-	-	-	-	-	-
Changes of assumptions	(193,865)	432,566	386,106	26,165	(220,371)	-	(160,676)
Differences between expected and actual experience	(26,216)	105,307	(235,284)	(2,735)	(540,933)	65,626	(351,687)
Benefit payments	(68,805)	(72,589)	(72,468)	(76,454)	(60,823)	(64,168)	(53,935)
Net change in total OPEB liability	(188,501)	566,118	188,187	45,027	(725,164)	122,760	(429,215)
Beginning OPEB Liability	2,078,030	1,889,529	2,455,647	2,643,834	2,688,861	1,963,697	2,086,457
Ending OPEB Liability	\$ 1,889,529	\$ 2,455,647	\$ 2,643,834	\$ 2,688,861	\$ 1,963,697	\$ 2,086,457	\$ 1,657,242
Covered-employee payroll	\$ 1,024,802	\$ 1,055,546	\$ 1,164,606	\$ 1,199,544	\$ 1,193,289	\$ 1,249,970	\$ 1,554,238
Employer's OPEB liability as a percentage of covered-employee payroll	184.38%	232.64%	227.02%	224.16%	164.56%	166.92%	106.63%
<u>Notes to Required Supplementary Information (Schedule 2)</u>							
<i>Benefit Changes:</i>	None	None	None	None	None	None	None
<i>Changes of Assumptions:</i>							
<i>Discount Rate:</i>	4.10%	2.74%	2.12%	2.06%	3.72%	3.26%	4.08%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014	PubG.H-2010	PubG.H-2010	PubG.H-2010

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

See independent auditor's report

Schedule 8

St. Helena Parish Police Jury
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A
For the year ended December 31, 2024

Parochial Employees' Retirement System of Louisiana:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's Proportion of the Net Pension Liability (Assets)	0.220812%	0.198789%	0.217451%	0.169794%	0.198446%	0.188016%	0.165013%	0.216181%	0.179428%	18.853000%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 60,372	\$ 523,270	\$ 447,843	\$ (126,029)	\$ 880,775	\$ 8,851	\$ (289,336)	\$ (1,018,306)	\$ 690,581	\$ 179,617
Employer's Covered-Employee Payroll	\$ 1,163,547	\$ 1,078,204	\$ 1,249,743	\$ 997,748	\$ 1,217,612	\$ 1,191,369	\$ 1,100,420	\$ 1,408,563	\$ 1,113,893	\$ 1,267,199
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	5.1886%	48.5316%	35.8348%	-12.6313%	72.3363%	0.7429%	-26.2932%	-72.2940%	61.9971%	14.1743%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	92.2301%	94.1489%	101.9768%	88.8618%	99.8851%	103.9981%	110.4560%	91.7389%	98.0347%

Schedule 9

St. Helena Parish Police Jury
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters
For the year ended December 31, 2024

State of Louisiana Registrar of Voters Retirement System

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's Proportion of the Net Pension Liability (Assets)	0.138651%	0.136929%	0.137341%	0.1356%	0.1370%	0.115687%	0.125569%	0.131445%	0.128657%	0.120504%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 33,956	\$ 38,854	\$ 30,148	\$ 32,004	\$ 25,613	\$ 24,922	\$ 3,386	\$ 32,231	\$ 24,451	\$ 13,256
Employer's Covered-Employee Payroll	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 18,808	\$ 14,813	\$ 10,019	\$ 9,220
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	180.5402%	206.5823%	160.2935%	170.1616%	136.1814%	132.5074%	18.0030%	217.5859%	244.0463%	143.7744%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.86%	73.98%	80.51%	80.57%	84.83%	83.32%	97.68%	84.27%	86.73%	92.59%

See independent auditor's report.

Schedule 10

St. Helena Parish Police Jury
Schedule of the Police Jury's Contributions-Parochial Plan A
December 31, 2024

Parochial Employees' Retirement System of Louisiana:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contribution	\$ 156,339	162,466	124,719	140,026	137,008	134,802	172,549	128,098	145,728	176,232
Contributions in relation to contractually required contributions	156,339	162,466	124,719	140,026	137,008	134,802	172,549	128,098	145,728	176,232
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-

∞	Employer's Covered Employee Payroll	1,078,204	1,249,743	997,748	1,217,612	1,191,369	1,100,420	1,408,563	1,113,893	1,267,199	1,532,453
	Contributions as a % of Covered Employee Payroll	14.4999%	13.0000%	12.5001%	11.5001%	11.5000%	12.2500%	12.2500%	11.5000%	11.5000%	11.5000%

See independent auditor's report.

St. Helena Parish Police Jury
Schedule of the Police Jury's Contributions-Registrar of Voters
December 31, 2024

Schedule 11

State of Louisiana Registrar of Voters Retirement System

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contribution	\$ 4,397	3,997	3,480	3,198	3,198	3,198	3,386	2,667	1,660	1,660
Contributions in relation to contractually required contributions	4,397	3,997	3,480	3,198	3,198	3,198	3,386	2,667	1,660	1,660
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Employer's Covered Employee Payroll	18,808	18,808	18,808	18,808	18,808	18,808	18,808	14,813	9,220	9,220
Contributions as a % of Covered Employee Payroll	23.3783%	21.2516%	18.5028%	17.0034%	17.0034%	17.0034%	18.0030%	18.0045%	18.0043%	18.0043%

See independent auditor's report.

Other Supplemental Schedules
Combining Nonmajor Governmental Funds
By Fund Type

St. Helena Parish Polcie Jury
Balance Sheet, Governmental Funds-by Fund Type
December 31, 2023

Schedule 12

	Non Major			Total
	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Non Major Other Funds
ASSETS				
Cash and cash equivalents	\$ 3,261,724	\$ -	\$ -	\$ 3,261,724
Investments	433,592	-	-	433,592
Receivables (net of allowances for uncollectibles)	1,814,076	-	49,417	1,863,493
Restricted Cash	-	10,924	116,438	127,362
TOTAL ASSETS	5,509,392	10,924	165,855	5,686,171
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	248,935	-	49,417	298,352
Due to other funds	9,633	-	43,254	52,887
Other liabilities	47,929	-	-	47,929
Total Liabilities	306,497	-	92,671	399,168
Deferred Inflows of Resources:				
Intergovernmental Revenue Not Available	353,659	-	23,500	377,159
Total Deferred Inflows of Resources	353,659	-	23,500	377,159
Fund balances:				
Nonspendable				
Resctricted For:				
Public Works	2,587,225	-	-	2,587,225
Public Safety	1,894,139	-	-	1,894,139
Health and Welfare	162,104	-	-	162,104
Economic Development	210,861	-	-	210,861
Debt Service	-	10,924	-	10,924
Construction of Assets	-	-	115,499	115,499
Unassigned	(5,093)	-	(65,815)	(70,908)
TOTAL FUND BALANCE	4,849,236	10,924	49,684	4,909,844
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 5,509,392	\$ 10,924	\$ 165,855	\$ 5,686,171

See independent auditor's report.

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
and Changes in Fund Balances - by Fund Type

For the Year Ended December 31, 2024

	NonMajor			TOTAL
	Special	Debt	Capital	NonMajor
	Rev Funds	Service Funds	Project Funds	Other Funds
REVENUES				
Taxes:				
Ad valorem	1,473,775	\$ -	\$ -	\$ 1,473,775
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	4,471	-	-	4,471
Intergovernmental revenues:				
Federal grants	300,354	-	113,414	413,768
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing (net)	54,883	-	-	54,883
State Grants	76,351	-	222,843	299,194
Fees, charges, and commissions for services	192,092	-	-	192,092
Fines and forfeitures	6,371	-	-	6,371
Rents and Royalties	-	-	-	-
Investment earnings	36,406	190	576	37,172
Other revenues	55,120	-	-	55,120
Total Revenues	2,199,823	190	336,833	2,536,846
EXPENDITURES				
General government	47,926	-	13,740	61,666
Public safety	419,277	-	-	419,277
Public works	749,743	-	-	749,743
Cultural and recreation	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Debt service	114,616	328,533	-	443,149
Capital outlay	749,375	-	-	749,375
Total Expenditures	2,080,937	328,533	13,740	2,423,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	118,886	(328,343)	323,093	113,636
OTHER FINANCING SOURCES (USES)				
Transfers in	276,250	309,081	-	585,331
Transfers out	(201,591)	-	-	(201,591)
Payments to local governments	(4,297)	-	(346,017)	(350,314)
Capital leases/Proceeds from loans	141,666	-	-	141,666
Sale of capital assets	6,778	-	-	6,778
Total Other Financing Sources and Uses	218,806	309,081	(346,017)	181,870
Net Change in Fund Balance	337,692	(19,262)	(22,924)	295,506
Fund Balances-Beginning	4,511,544	30,186	72,608	4,614,338
Fund balances -- ending	\$ 4,849,236	\$ 10,924	\$ 49,684	\$ 4,909,844

See independent auditor's report.

**St. Helena Parish Police Jury
Greensburg, Louisiana
NONMAJOR SPECIAL REVENUE FUNDS**

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District Nos. 1,3, 4, 5, 6, and Sub Road 1 and 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

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

Fire Protection District 2 Fund

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

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for the district. Financing is provided by ad valorem taxes, fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

South 2nd Fire District #1 Fund

The Fire Protection South 2nd District #1 Fund is used to account for the operations of a volunteer fire department providing fire protection for south 2nd Ward. Financing is provided by ad valorem taxes, fire insurance rebate, and interest earned on surplus cash balances.

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the sixth ward.

E-911 Communications Fund

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

Off-Duty Law Enforcement

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

Revolving Loan Fund

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

**St. Helena Parish Police Jury
Greensburg, Louisiana
NONMAJOR SPECIAL REVENUE FUNDS**

Disaster Fund

The Disaster Fund accounts for the revenues reserved for and expenses incurred in the event of a disaster.

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a service fees collected, which is used solely to defray local cost of operating the local field office in the parish.

Community Development Block Grant (CDBG) Housing Repair Fund

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

Opioid Abatement Fund

The fund accounts for the parish's allocation of the national opioid settlements. The monies in the fund must be used for purposes of providing treatment and recovery for the citizens of the parish affected by substance use disorders and addiction.

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds-by Fund Type-Special Revenue
December 31, 2024

	Non Major						
	Rd #1	Sub 1 of 2	Sub 2 of 2	Rd #3	Rd #4	Rd #5	Rd #6
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
ASSETS							
Cash and cash equivalents	\$ 197,905	\$ 251,944	\$ 106,940	\$ 527,282	\$ 319,946	\$ 166,046	\$ 236,368
Investments							
Receivables (net of allowances for uncollectibles)	245,015	32,712	87,416	182,130	160,202	81,018	40,194
TOTAL ASSETS	442,920	284,656	194,356	709,412	480,148	247,064	276,562
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	5,145	-	2,259	3,959	1,326	4,832	948
Due to other funds	-	-	-	-	-	-	-
Other liabilities	8,876	1,142	3,143	6,043	5,794	2,804	1,622
Total Liabilities	14,021	1,142	5,402	10,002	7,120	7,636	2,570
Deferred Inflows of Resources:							
Intergovernmental Revenue Not Available	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable	-	-	-	-	-	-	-
Resctricted For:							
Public Works	428,899	283,514	188,954	699,410	473,028	239,428	273,992
Public Safety	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCE	428,899	283,514	188,954	699,410	473,028	239,428	273,992
TOTAL LIABILITIES AND FUND BALANCES	\$ 442,920	\$ 284,656	\$ 194,356	\$ 709,412	\$ 480,148	\$ 247,064	\$ 276,562

See independent auditor's report

Schedule 14

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds-by Fund Type-Special Revenue
December 31, 2024

	Non Major						
	5th Wd Fire Fund	Fire #2 Fund	Fire #3 Fund	So 2nd Fire Fund	6th Ward Fire Fund	E-911 Fund	Off-duty Fund
ASSETS							
Cash and cash equivalents	\$ 154,018	\$ 74,483	\$355,068	\$ 374,351	\$ 22,484	\$ 69,311	\$ 2,481
Investments	29,788		114,896			114,904	
Receivables (net of allowances for uncollectibles)	171,185	70,105	179,340	61,961	37,375	20,079	1,147
TOTAL ASSETS	354,991	144,588	649,304	436,312	59,859	204,294	3,628
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	861	1,009	578	1,378	38	25,372	-
Due to other funds	-	-	-	-	-	-	-
Other liabilities	5,889	2,502	6,272	2,221	1,621	-	-
Total Liabilities	6,750	3,511	6,850	3,599	1,659	25,372	-
Deferred Inflows of Resources:							
Intergovernmental Revenue Not Available	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted For:							
Public Works	-	-	-	-	-	-	-
Public Safety	348,241	141,077	642,454	432,713	58,200	178,922	3,628
Health and Welfare	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCE	348,241	141,077	642,454	432,713	58,200	178,922	3,628
TOTAL LIABILITIES AND FUND BALANCES	\$ 354,991	\$ 144,588	\$ 649,304	\$ 436,312	\$ 59,859	\$ 204,294	\$ 3,628

See independent auditor's report

St. Helena Parish Polcie Jury
Balance Sheet, Governmental Funds-by Fund Type-Special Revenue
December 31, 2024

	Non Major					Total
	Rev Loan Fund	Disaster Fund	OMV Fund	CDBG Housing	Opioid Fund	Non Major Special Revenue Funds
ASSETS						
Cash and cash equivalents	\$ 7,476	\$ 174,456	\$ 59,061	\$ -	\$ 162,104	\$ 3,261,724
Investments	174,004					433,592
Receivables (net of allowances for uncollectibles)	29,381	405,254	5,022	4,540	-	1,814,076
TOTAL ASSETS	210,861	579,710	64,083	4,540	162,104	5,509,392
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts, salaries, and other payables	-	200,975	255	-	-	248,935
Due to other funds	-	-	-	9,633	-	9,633
Other liabilities	-	-	-	-	-	47,929
Total Liabilities	-	200,975	255	9,633	-	306,497
Deferred Inflows of Resources:						
Intergovernmental Revenue Not Available	-	353,659	-	-	-	353,659
Total Deferred Inflows of Resources	-	353,659	-	-	-	353,659
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted For:						
Public Works	-	-	-	-	-	2,587,225
Public Safety	-	25,076	63,828	-	-	1,894,139
Health and Welfare	-	-	-	-	162,104	162,104
Economic Development	210,861	-	-	-	-	210,861
Unassigned	-	-	-	(5,093)	-	(5,093)
TOTAL FUND BALANCE	210,861	25,076	63,828	(5,093)	162,104	4,849,236
TOTAL LIABILITIES AND FUND BALANCES	\$ 210,861	\$ 579,710	\$ 64,083	\$ 4,540	\$ 162,104	\$ 5,509,392

See independent auditor's report

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - by Fund Type-Special Revenue
For the Year Ended December 31, 2024

	Non Major						
	Rd #1	Sub 1 of 2	Sub 2 of 2	Rd #3	Rd #4	Rd #5	Rd #6
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
REVENUES							
Taxes:							
Ad valorem	280,118	\$ 34,302	\$ 96,978	\$ 188,058	\$ 175,972	\$ 83,963	\$ 48,758
Sales and use	-	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
Parish transportation funds	-	-	-	-	-	-	-
State revenue sharing (net)	1,717	2,916	4,081	6,082	3,387	7,661	4,212
State Grants	-	-	-	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Rents and Royalties	-	-	-	-	-	-	-
Investment earnings	1,254	1,196	459	2,634	1,820	928	1,014
Other revenues	-	-	-	-	-	-	-
Total Revenues	283,089	38,414	101,518	196,774	181,179	92,552	53,984
EXPENDITURES							
General government	8,876	1,142	3,143	6,043	5,794	2,804	1,621
Public safety	-	-	-	-	-	-	-
Public works	163,263	6,465	80,415	123,231	175,998	84,209	51,239
Cultural and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	-	-	-	11,028	-	-
Capital outlay	-	-	-	-	128,854	-	30,000
Total Expenditures	172,139	7,607	83,558	129,274	321,674	87,013	82,860
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	110,950	30,807	17,960	67,500	(140,495)	5,539	(28,876)
OTHER FINANCING SOURCES (USES)							
Transfers in	10,000	10,000	65,000	65,000	25,000	20,000	81,250
Transfers out	(82,794)	(1,753)	(38,300)	(8,049)	(7,471)	(20,452)	(3,424)
Proceeds from Capital leases	-	-	-	-	141,666	-	-
Payments to/from other Governments/Component Units	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	6,778
Total Other Financing Sources and Uses	(72,794)	8,247	26,700	56,951	159,195	(452)	84,604
Net Change in Fund Balance	38,156	39,054	44,660	124,451	18,700	5,087	55,728
Fund balances -- beginning	390,743	244,460	144,294	574,959	454,328	234,341	218,264
Fund balances -- ending	\$428,899	\$283,514	\$ 188,954	\$ 699,410	\$ 473,028	\$ 239,428	\$ 273,992

See independent auditor's report.

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - by Fund Type-Special Revenue
For the Year Ended December 31, 2024

	Non Major						
	5th wd fire Fund	Fire #2 Fund	Fire #3 Fund	So 2nd Fire Fund	6th Ward Fire Fund	E-911 Fund	Off-duty Fund
REVENUES							
Taxes:							
Ad valorem	\$ 176,477	\$ 75,799	\$ 196,588	\$ 68,002	\$ 48,760	\$ -	\$ -
Sales and use	-	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	4,471	-
Intergovernmental revenues:							
Federal grants	-	-	-	-	-	-	-
State funds:							
Parish transportation funds	-	-	-	-	-	-	-
State revenue sharing (net)	16,089	4,609	4,129	-	-	-	-
State Grants	-	-	-	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-	-	158,913	-
Fines and forfeitures	-	-	-	-	-	-	6,371
Rents and Royalties	-	-	-	-	-	-	-
Investment earnings	5,178	656	6,651	1,858	150	5,020	29
Other revenues	17,047	10,221	11,784	9,147	6,921	-	-
Total Revenues	214,791	91,285	219,152	79,007	55,831	168,404	6,400
EXPENDITURES							
General government	5,889	2,501	6,271	2,221	1,621	-	-
Public safety	61,689	29,541	71,443	26,148	32,104	184,349	500
Public works	-	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service	-	37,727	39,325	-	11,666	-	-
Capital outlay	503,683	11,000	30,201	-	-	-	-
Total Expenditures	571,261	80,769	147,240	28,369	45,391	184,349	500
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(356,470)	10,516	71,912	50,638	10,440	(15,945)	5,900
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(7,859)	(10,292)	(7,985)	(3,026)	(2,103)	(6,807)	-
Proceeds from Capital leases	-	-	-	-	-	-	-
Payments to/from other Governments/Component	-	-	-	-	-	-	(4,297)
Sale of capital assets	-	-	-	-	-	-	-
Total Other Financing Sources and Uses	(7,859)	(10,292)	(7,985)	(3,026)	(2,103)	(6,807)	(4,297)
Net Change in Fund Balance	(364,329)	224	63,927	47,612	8,337	(22,752)	1,603
Fund balances -- beginning	712,570	140,853	578,527	385,101	49,862	201,674	2,025
Fund balances -- ending	\$ 348,241	\$ 141,077	\$ 642,454	\$ 432,713	\$ 58,199	\$ 178,922	\$ 3,628

See independent auditor's report.

Schedule 15

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - by Fund Type-Special Revenue
For the Year Ended December 31, 2024

	Non Major					TOTAL
	Rev Loan	Disaster	OMV	CDBG	Opioid	Non-Major Special
	Fund	Fund	Fund	Fund	Fund	Revenue Funds
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,473,775
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	4,471
Intergovernmental revenues:						-
Federal grants	-	300,354	-	-	-	300,354
State funds:						-
Parish transportation funds	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	54,883
State Grants	-	-	-	-	76,351	76,351
Fees, charges, and commissions for services	-	-	33,179	-	-	192,092
Fines and forfeitures				-	-	6,371
Rents and Royalties				-	-	-
Investment earnings	7,027	-	295	-	237	36,406
Other revenues	-	-	-	-	-	55,120
Total Revenues	7,027	300,354	33,474	-	76,588	2,199,823
EXPENDITURES						
General government	-	-	-	-	-	47,926
Public safety	-	-	13,503	-	-	419,277
Public works	-	64,923	-	-	-	749,743
Cultural and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service	-	-	14,870	-	-	114,616
Capital outlay	-	45,637	-	-	-	749,375
Total Expenditures	-	110,560	28,373	-	-	2,080,937
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	7,027	189,794	5,101	-	76,588	118,886
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	276,250
Transfers out	(64)	-	(1,212)	-	-	(201,591)
Proceeds from Capital leases	-	-	-	-	-	141,666
Payments to/from other Governments/Component	-	-	-	-	-	(4,297)
Sale of capital assets	-	-	-	-	-	6,778
Total Other Financing Sources and Uses	(64)	-	(1,212)	-	-	218,806
Net Change in Fund Balance	6,963	189,794	3,889	-	76,588	337,692
Fund balances -- beginning	203,899	(164,718)	59,939	(5,093)	85,516	4,511,544
Fund balances -- ending	\$210,862	\$ 25,076	\$ 63,828	\$ (5,093)	\$ 162,104	\$ 4,849,236

See independent auditor's report.

LGAP Grant Fund-Louisiana Community Development Block Grant

The Louisiana Community Development Block Grant (Local Government Assistance Program-LGAP) is used for the purpose of installing waterlines in the parish, making improvements to the parish parks and highways and various other projects.

Court House Project fund

The Court House Project fund is used to account for renovations to the parish court house.

Public Transit Fund

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

Road District #1 Project Fund

The fund is used to account for proceeds from a certificate of indebtedness used for the purpose of constructing roads in Road District #1.

Road District #2 of 2 Project Fund

The fund is used to account for proceeds from a certificate of indebtedness used for the purpose of constructing roads in Road District #2 of 2.

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds-by Fund Type-Capital Project Funds
December 31, 2024

	LGAP Grant Fund	Court House Project Fund	Public Transit Fund	Rd #1 Project Fund	Rd #2 of 2 Project Fund	Total Non Major Capital Project Funds
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowances for uncollectibles)	23,500	-	25,917	-	-	49,417
Restricted Cash	838	1	100	13,521	101,978	116,438
TOTAL ASSETS	24,338	1	26,017	13,521	101,978	165,855
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts, salaries, and other payables	23,500	-	25,917	-	-	49,417
Due to other funds	9,092	34,062	100	-	-	43,254
Other liabilities	-	-	-	-	-	-
Total Liabilities	32,592	34,062	26,017	-	-	92,671
Deferred Inflows of Resources:						
Intergovernmental Revenue Not Available	23,500	-	-	-	-	23,500
Total Deferred Inflows of Resources	23,500	-	-	-	-	23,500
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Construction of capital assets	-	-	-	13,521	101,978	115,499
Unassigned	(31,754)	(34,061)	-	-	-	(65,815)
TOTAL FUND BALANCE	(31,754)	(34,061)	-	13,521	101,978	49,684
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 24,338	\$ 1	\$ 26,017	\$ 13,521	\$ 101,978	\$ 165,855

See independent auditor's report,

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - by Fund Type-Capital Project Funds
For the Year Ended December 31, 2024

	LGAP Grant Fund	Court House Project Fund	Public Transit Fund	Rd #1 Project Fund	Rd #2 of 2 Project Fund	TOTAL Non-Major Capital Project Funds
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal grants	-	-	113,414	-	-	113,414
State funds:						
Parish transportation funds	-	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-	-
State Grants	222,843	-	-	-	-	222,843
Fees, charges, and commissions for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	-	-	-	68	508	576
Other revenues	-	-	-	-	-	-
Total Revenues	222,843	-	113,414	68	508	336,833
EXPENDITURES						
General government	13,740	-	-	-	-	13,740
Public Works	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	13,740	-	-	-	-	13,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	209,103	-	113,414	68	508	323,093
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Payments to/from other Governments/Component Units	(232,603)	-	(113,414)	-	-	(346,017)
Capital leases/Proceeds from Loans	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Total Other Financing Sources and Uses	(232,603)	-	(113,414)	-	-	(346,017)
Net Change in Fund Balance	(23,500)	-	-	68	508	(22,924)
Fund Balances--Beginning	(8,254)	(34,061)	-	13,453	101,470	72,608
Fund balances -- ending	\$ (31,754)	\$ (34,061)	\$ -	\$ 13,521	\$ 101,978	\$ 49,684

See independent auditor's report.

**St. Helena Parish Police Jury
Greensburg, Louisiana
Nonmajor Debt Service Funds**

Revenue Bonds 2001 Sinking

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

Road Rehabilitation Sinking

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

Road District #1 Sinking

The Road District #1 sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District #1 Maintenance Fund for this purpose and accumulated in this account.

Road District #2 of 2 Sinking

The Road District #2 of 2 sinking fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the Certificate of Indebtedness funded the cost of building, rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District #2 of 2 Maintenance Fund for this purpose and accumulated in this account.

St. Helena Parish Police Jury
Balance Sheet, Governmental Funds-by Fund Type-Debt Service Funds
December 31, 2023

	Non Major				
	Revenue	Rd			Total
	Bond	Rehab	Rd #1	Rd #2 of 2	Non Major
	Sinking	Sinking	Sinking	Sinking	Debt Service Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables (net of allowances for uncollectibles)	-	-	-	-	-
Restricted Cash	10,704	107	94	19	\$ 10,924
TOTAL ASSETS	10,704	107	94	19	10,924
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund balances:					
Restricted for:					
Debt services	10,704	107	94	19	10,924
TOTAL FUND BALANCE	10,704	107	94	19	10,924
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,704	\$ 107	\$ 94	\$ 19	\$ 10,924

See independent auditor's report.

St. Helena Parish Police Jury
NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - by Fund Type-Debt Service Funds
For the Year Ended December 31, 2023

	Non Major				
	Rev Bond Sinking Fund	Rd Rehab Sinking	Rd #1 Sinking	Rd #2 of 2 Sinking	Total NonMajor Debt Service Funds
REVENUES					
Taxes:					
Ad valorem	\$	\$	\$	\$	-
Sales and use	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues:	-	-	-	-	-
Federal grants					-
State funds:					-
Parish transportation funds	-	-	-	-	-
State revenue sharing (net)	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	139	15	24	12	190
Other revenues	-	-	-	-	-
Total Revenues	139	15	24	12	190
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Cultural and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Community development	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service	49,823	178,325	66,845	33,540	328,533
Capital outlay	-	-	-	-	-
Total Expenditures	49,823	178,325	66,845	33,540	328,533
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,684)	(178,310)	(66,821)	(33,528)	(328,343)
OTHER FINANCING SOURCES (USES)					
Transfers in	30,371	178,325	66,845	33,540	309,081
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Total Other Financing Sources and Uses	30,371	178,325	66,845	33,540	309,081
Net Change in Fund Balance	(19,313)	15	24	12	(19,262)
Fund balances -- beginning	30,017	92	70	7	30,186
Fund balances -- ending	10,704	107	94	19	10,924

See independent auditor's report.

St. Helena Parish Police Jury

**Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2024**

The schedule of Compensation paid board members is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

Board Member	<u>Address</u>	<u>Term</u>	<u>Salary</u>	<u>Travel</u>	Total Amount
Ryan Byrd	54 Club Deluxe Rd Amite, LA 70442	Jan 2020-2025	21,600	740	22,340
Willie Morgan	75 Jack Rabbit Ln Greensburg, LA 70441	Jan 2020-2025	19,200	318	19,518
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2020-2025	19,200	145	19,345
Doug Watson	17571 Hwy 441 Kentwood, LA 70444	Jan 2020-2025	19,200	264	19,464
Jeremy Williams	3284 Hwy 1042 Greensburg, LA 70441	Jan 2020-Jan 2024	480	9	489
Quankida Muse	154 Raylildo Ln Greensburg, LA 70441	Jan 2024-2025	18,720	161	18,881
Warren McCray	51377 Hwy 16 Denham Spring, LA 70706	Oct 2022 - 2025	19,200	749	19,949
			<u>117,600</u>	<u>2,386</u>	<u>119,986</u>

See independent auditor's report.

Schedule 21

St. Helena Parish Police Jury

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024**

Bryd, Ryan Police Jury President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 21,600
Employer Paid Medicare & Social Security	1,682
Benefits-Insurance	8,533
Mileage Reported on W-2	740
Conference Travel & Lodging	2,657
Conference Meals	786
Total	\$ 35,998

See independent auditor's report.

Schedule 22

**St. Helena Parish Police Jury
Justice System Funding Schedule-Receiving Entity
General Fund
For the Year Ended December 31, 2024**

	First Six Month period Ended <u>6/30/2024</u>	Second Six Month period Ended <u>12/31/2024</u>
<u>Receipts from:</u>		
21st Judicial District Court-Criminal Fines, Other	\$ 5,673	\$ 5,332
Total Receipts	<u>5,673</u>	<u>5,332</u>

**St. Helena Parish Police Jury
Justice System Funding Schedule-Receiving Entity
Off-duty Law Enforcement Fund
For the Year Ended December 31, 2024**

	First Six Month period Ended <u>6/30/2024</u>	Second Six Month period Ended <u>12/31/2024</u>
<u>Receipts from:</u>		
21st Judicial District Court-Criminal Fines, Other	\$ 3,322	\$ 3,049
Total Receipts	<u>3,322</u>	<u>3,049</u>

See independent auditor's report.

ST. HELENA PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Federal Grantor/Pass-through Grantor Program or Cluster Title	Award Number	Assistance Listing Number	Federal Expenditures	Totals
US. Department of Homeland Security				
Passed Through Governor's Office of Homeland Security and Emergency Preparedness				
Disaster Grant-Public Assistance (Presidentially Declared Disaster)	PA-06-LA-4611-PW-002323	97.036	\$ 272,982	
Disaster Grant-Public Assistance (Presidentially Declared Disaster)	PA-06-LA-4611-PW-002004	97.036	97,072	
Disaster Grant-Public Assistance (Presidentially Declared Disaster)	PA-06-LA-4817-PW-000600	97.036	111,453	
Disaster Grant-Public Assistance (Presidentially Declared Disaster)	PA-06-LA-4817-PW-000601	97.036	26,043	507,550
Homeland Security Grant Program	EMT-2022-EP-00006-S01	97.067	10,500	
Homeland Security Grant Program	EMT-2023-EP-00006-S01	97.067	50,556	
Homeland Security Grant Program	EMW-2022-SS	97.067	29,126	90,182
Total Department of Homeland Security				597,732
U.S. Department of Transportation				
Passed through State Department of Transportation				
Formula Grants for Rural areas and Tribal Transit Program	LA-2019-011	20.509	112,368	112,368
Total Department of Transportation				112,368
U.S. Department of Treasury				
COVID 19 Coronavirus State and Local Fiscal Recovery Fund	N/A	21.027	1,701,945	1,701,945
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds				1,701,945
US. Department of Housing and Urban Development				
Passed through Louisiana Office of Community Development				
CDBG-MIT-Program	2000820633	14.228	400,841	
Louisiana Loves Outdoors Program	2000753814	14.228	657,634	1,058,475
Total Department of Housing and Urban Development				1,058,475
Total Expenditures of Federal Awards			\$	3,470,520

See independent auditor's report.

ST. HELENA PARISH POLICE JURY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the primary government, St. Helena Parish Police Jury, under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the St. Helena Parish Police Jury, it is not intended to and does not present the financial position, changes in net position, or cash flows of the St. Helena Parish Police Jury.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

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

Note 4 - Subsequent Events - Disaster Grants - Public Assistance (Presidentially Declared Disaster)

Disaster Grant - Public Assistance- During the year ended December 31, 2023 expenditures of federal awards of \$74,865 was incurred related to PW 2004 but were not approved until 2024.

Disaster Grant - Public Assistance- During the year ended December 31, 2022 expenditures of federal awards of \$272,982 was incurred related to PW 2323 but were not approved until 2024.

See independent auditor's report.

St. Helena Parish Police Jury
Capital Projects Fund for CDBG Projects
Balance Sheet
For the Year Ended December 31, 2024

	Love Louisiana Outdoors	Hano Road & Little Natalbany Drainage Improvements
ASSETS		
Cash and cash equivalents	-	-
Receivables	138,554	147,590
Due from other funds	-	
Restricted Cash	-	
TOTAL ASSETS	<u>138,554</u>	<u>147,590</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payables	148,857	147,590
Total Liabilities	<u>148,857</u>	<u>147,590</u>
Deferred Inflows of Resources:		
Intergovernmental Revenue Not Available	138,554	35,163
Total Deferred Inflows of Resources	<u>138,554</u>	<u>35,163</u>
Fund balances:		
Unassigned	(148,857)	(35,163)
TOTAL FUND BALANCE	<u>(148,857)</u>	<u>(35,163)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>138,554</u>	<u>147,590</u>

See independent auditor's report.

St. Helena Parish Police Jury
Capital Projects Fund for CDBG Projects
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2024

	Love Louisiana Outdoors	Hano Road & Little Natalbany Drainage Improvements
REVENUES		
CDBG Program	529,296	365,677
Total Revenues	<u>529,296</u>	<u>365,677</u>
 EXPENDITURES		
Administrative Services		
Engineering Services	27,091	400,840
Construction	630,543	-
Total Expenditures	<u>657,634</u>	<u>400,840</u>
 Net Change in Fund Balance	(128,338)	(35,163)
 Fund Balance, Beginning,	<u>(20,518)</u>	<u>-</u>
Fund Balance, Ending	<u><u>(148,856)</u></u>	<u><u>(35,163)</u></u>

See independent auditor's report.

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

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Member
LCPA

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

To St. Helena Parish
Police Jury
Greensburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (Police Jury), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated September 29, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

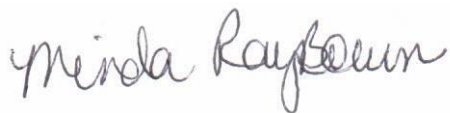
As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*, and which are described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005.

St. Helena Parish Police Jury's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the St. Helena Parish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The St. Helena Parish Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



Minda Raybourn CPA
Franklinton, LA
September 29, 2025

Minda B. Raybourn

Certified Public Accountant

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

To St. Helena Parish
Police Jury
Greensburg, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Helena Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of St. Helena Parish Police Jury's major federal programs for the year ended December 31, 2024. St. Helena Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. Helena Parish Police Jury complied, in all material respects, with the 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, 2024.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. Helena Parish Police Jury and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. Helena Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. Helena Parish Police Jury's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. Helena Parish Police Jury's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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,

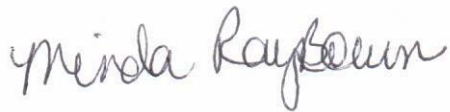
or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-006 to be a material weakness.

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

Government Auditing Standards requires the auditor to perform limited procedures on St. Helena Parish Police Jury's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. St. Helena Parish Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "Minda Raybourn".

Minda Raybourn CPA
Franklinton, LA
September 29, 2025

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Section I Summary of Auditor's Report

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of St. Helena Parish Police Jury were prepared in accordance with generally accepted accounting principles.
2. No material weaknesses or significant deficiencies were disclosed during the audit of the financial statements.
3. Five instances of noncompliance material to the financial statements of the St. Helena Parish Police Jury were disclosed during the audit.
4. One material weakness was identified during the audit of the major federal award programs. No significant deficiencies were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the Coronavirus State and Local Fiscal Recovery Funds (21.027) and Community Development Block Grant (14.228) expresses an unmodified opinion.
6. Audit findings which are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program were:

Assistance Listing Number	Name of Program
14.228	Community Development Block Grant
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

8. The threshold for the distinguishing Types A and B programs is as follows:
Type A- \$750,000 or more of federal awards expended
Type B- Any program that does not meet the threshold of Type A programs.
9. For the period ending December 31, 2024, St. Helena Parish Police Jury was determined not to be a low-risk auditee.

MANAGEMENT LETTER

None

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

SECTION II FINANCIAL STATEMENT FINDINGS

Compliance Findings

FINDING 2024-001 THEFT OF PUBLIC FUNDS

CRITERIA: Per Louisiana R.S. 24:523(A), the Louisiana Legislative Auditor requires the reporting of misappropriations of cash and assets that are \$1,000 or greater.

CONDITION: On May 10, 2024, \$48,348.38 was stolen from the Police Jury's American Rescue Plan Act (ARPA) checking account through a fraudulent email message.

CAUSE OF CONDITION: On May 13, 2024, the Police Jury office received a phone call from a vendor who indicated that payment had not been received. Subsequently it was discovered that a fraudulent email message was previously sent to the office requesting payment via ACH to this vendor. A link was provided on the email. The Police Jury office subsequently received a telephone call from someone representing the vendor; the representative informed staff that they were having issues with the online payment and to update the ACH details before making payment. Payment was then made with these updated details.

An investigation was conducted and it was discovered that the email accounts of Police Jury staff had been hacked. A police report was filed with the St. Helena Parish Sheriff's Office and the Louisiana Legislative Auditor were notified. The Police Jury bank was notified and the receiving bank of the fraudulent transaction was notified. In addition, a claim was filed with the Police Jury insurance carrier.

EFFECT OF CONDITION: Theft of Police Jury funds.

RECOMMENDATION: I recommend the following:

- 1) Use Positive Pay to electronically match issued checks and electronic transactions.
- 2) Disallow all payments using email links.
- 3) Monitoring and updating of all firewall and security protections of all of the Police Jury information technology systems.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN: The St. Helena Parish Police Jury has effectively managed the financial and administrative issues from a fraudulent incident. We have fully recovered the \$48,348.38 in ARPA funds through our insurance. This means the public has not lost any money.

This situation has prompted us to review and improve our internal controls and cybersecurity. This report provides the updates the auditor requested, along with a clear plan to fix the weaknesses that led to the incident. We will implement better policies, invest in advanced technology, and run a strong training program for employees. This shows our commitment to safeguarding public funds and data from future threats.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

We believe these steps will make us much stronger against future risks and protect all public assets. We are ready to provide any additional documents or clarification needed to complete the audit.

#	ELEMENT OF FINDING	RESPONSE
1	A general statement describing the fraud or misappropriation that occurred.	Funds were stolen electronically from the Police Jury's (PJ) bank account by means of a fraudulent email impersonating a PJ vendor.
2	A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment).	Funds were electronically stolen from the PJ's American Rescue Plan Act (ARPA) checking account.
3	The amount of funds or approximate value of assets involved.	\$48,348.38
4	The department or office in which the fraud or misappropriation occurred.	Police Jury office
5	The period of time over which the fraud or misappropriation occurred.	May 10, 2024
6	The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation.	Unknown
7	The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated.	Unknown
8	Is the person who committed or is believed to have committed the act of fraud still employed by the agency?	The unknown person was not employed by the PJ.
9	If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation?	The unknown person was not employed by the PJ.
10	Has the agency notified the appropriate law enforcement body about the fraud or misappropriation?	Yes
11	What is the status of the investigation at the date of the auditor's/accountant's report?	The Police Jury has recovered funds through its insurance claim.
12	If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has	A police report was filed with the sheriff's office.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	been identified, has the agency filed charges against that person?	
13	What is the status of any related adjudication at the date of the auditor's/accountant's report?	A claim has been filed with the PJ insurance carrier.
14	Has restitution been made or has an insurance claim been filed?	A claim has been filed with the PJ insurance carrier.
15	Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only)	Yes
16	Did the agency's internal controls allow the detection of the fraud or misappropriation in a timely manner?	The transaction was out of the Police Jury's control.
17	If the answer to the last question is "no," describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner.	
18	Management's plan to ensure that the fraud or misappropriation does not occur in the future	This situation has prompted us to review and improve our internal controls and cybersecurity. This report provides the updates the auditor requested, along with a clear plan to fix the weaknesses that led to the incident. We will implement better policies, invest in advanced technology, and run a strong training program for employees. This shows our commitment to safeguarding public funds and data from future threats.

FINDING 2024-002 PUBLIC BID NONCOMPLIANCE

CRITERIA: Per Louisiana R.S. 38:2211, governmental entities are required to use the public bid law for procurement of materials and supplies if the cost is over the contract limit of \$60,000.

CONDITION: The Police Jury paid \$70,902.11 to a vendor for gravel and material. The vendor was not on the list of vendors who provided bids. The vendor was not a on the list of approved vendors for which the police jury approved for tabulated bids for materials and supplies.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

CAUSE: The vendor was not on the list of vendors who provided bids from solicitations.

EFFECT: The Police Jury may have violated the state public bid law governing purchases of materials and supplies.

RECOMMENDATION: The Police Jury should implement policies and procedures to have controls in place to ensure compliance with purchases of materials and supplies as it relates to the compliance with public bid laws.

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN: We have reviewed our records and can confirm that the vendor was not on the list of approved vendors for 2024, and the payment exceeded the \$60,000 threshold for materials and supplies . You are correct that this was a failure in our internal communication, and the accounting department was not made aware of the change in approved vendors from 2023 to 2024. We are taking this issue seriously and are implementing corrective actions to ensure this does not happen again.

Corrective Actions:

- Establish a Formal Communication Protocol: We will create a formal, documented process for communicating the annual list of approved vendors to the accounting department. This will ensure that this critical information is not missed.
- Implement a Bid Verification Checklist: The accounting department will now be required to use a checklist that verifies a vendor is on the current year's approved bid list before processing any payment that exceeds a specific threshold (e.g., \$5,000). This will act as a safeguard to catch any miscommunication.
- Conduct Quarterly Reviews: We will schedule a quarterly meeting between the procurement and accounting departments to review the approved vendor list and discuss any upcoming or pending purchases that may require special attention.

We will provide documentation of these new procedures for your review. Thank you again for your diligent work in identifying this oversight.

FINDING 2024-003 COMPLIANCE WITH LOCAL GOVERNMENT BUDGET ACT

CRITERIA: Per Louisiana Revised Statutes 39:1310-1311, actual revenues and other sources of funds cannot be under budget by more than 5%.

CONDITION: In the Road, Building, and Maintenance fund (RBM), actual revenues and other sources of funds were under budget by 6.91%.

CAUSE: The amended budget form the RBM fund has a budgeted line item for transfers in from another fund for \$230,000. However, the transfer from the other fund to the RBM fund was not done in 2024.

EFFECT: The Policy Jury may have violated the Local Government Budget Act

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

RECOMMENDATION: The Police Jury should ensure before the end of the fiscal year that all revenues and other sources of funds comply with state law.

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN: We will ensure that before the end of the fiscal year that all revenues and sources for all funds comply with state budget law.

FINDING 2024-004 LATE SUBMITTAL OF REPORT

CRITERIA: The year-end report is due within six months of the entity's fiscal year end.

CONDITION: The report was submitted past the statutory due date.

CAUSE: Documentation was provided later than normal to the auditor. The entity had turnover in the accounting function.

EFFECT: Noncompliance with audit law.

RECOMMENDATION: For all future audits, the information should be provided to the auditor early so that the deadline can be met.

MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN: The Police Jury has a full staff and will meet the deadline for the next report.

FINDING 2024-005-TIMELY DISBURSEMENT OF LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) FUNDS

CRITERIA: The Louisiana Community Development Block Grant (LCDBG) Grantee Handbook requires funds be expended within three working days upon receipt.

CONDITION: The Police Jury has two projects under this program: 1) Hano Road area retention pond and Little Natalbany drainage improvements and 2) Louisiana Loves Outdoor Program recreational park improvement. Two payments were made more than three working days late on the Louisiana Loves Outdoor Program. Six payments were made more than three working days late on the Hano Road and Little Natalbany projects.

CAUSE: There were delays in getting approval for payments.

EFFECT: The Police Jury did not comply with the grant agreement terms regarding payments within three working days of receipt of LCDBG funds.

RECOMMENDATION: The Police Jury should implement policies and procedures to obtain board approval for grant program expenditures that are time sensitive.

VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION We are reviewing the exact dates of the grant deposits and the payment disbursement dates for both projects to confirm the extent of the late payments.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Our preliminary review indicates that the delay was due to the need to obtain board approval before processing the payment. We are taking this matter very seriously and will implement immediate corrective actions to prevent this from happening in the future.

These corrective actions will include:

- Proposing a formal change to our payment policy for the board's consideration, allowing certain time-sensitive grant-related payments to be processed without a delay for full board approval.
- Implementing a new internal protocol to flag all grant-related payments to ensure they are submitted for board approval in a timely manner that meets the 3-day deadline.
- Providing additional training to relevant staff on the LCDBG payment guidelines and the importance of timely disbursements, along with the new process for obtaining approval.

We will provide a detailed report of our findings and the implemented corrective actions once our investigation is complete. Thank you for bringing this to our attention.

SECTION III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL FINDINGS

FINDING 2024-006-TIMELY DISBURSEMENT OF LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) FUNDS

Type of Finding: Compliance and Control

Assistance Listing No. 14.228

Program Title: Community Development Block Grants

Federal Award No.: Louisiana Loves Outdoors Program: 200053814

Hano Road area retention pond and Little Natalbany drainage improvements:
2000820633

Federal Award Year: 2024

Name of Federal Agency: Department of Housing and Urban Development

Name of pass-through entity: Louisiana Office of Community Development

CRITERIA: The Louisiana Community Development Block Grant (LCDBG) Grantee Handbook requires funds be expended within three working days upon receipt.

CONDITION: The Police Jury has two projects under this program: 1) Hano Road area retention pond and Little Natalbany drainage improvements and 2) Louisiana Loves Outdoor Program recreational park improvement. Two payments were made more than three working days late on the Louisiana Loves Outdoor Program. Six payments were made more than three working days late on the Hano Road and Little Natalbany projects.

CAUSE: There were delays in getting approval for payments.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

EFFECT: The Police Jury did not comply with the grant agreement terms regarding payments within three working days of receipt of LCDBG funds.

CONTEXT: All fourteen disbursements were selected for testing related to the Hano Road and Little Natalbany projects. All seven disbursements were selected for testing related to the Louisiana Loves Outdoor Program. The tests found that two of the six disbursements for the Louisiana Loves Outdoor Program and six of the fourteen disbursements for the Hano Road and Little Natalbany projects were paid more than three working days after receipt of the LCDBG program funds. The sample was a statistically valid sample and the matters appears to be a systemic condition.

RECOMMENDATION: The Police Jury should implement policies and procedures to obtain board approval for grant program expenditures that are time sensitive.

VIEW OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION We are reviewing the exact dates of the grant deposits and the payment disbursement dates for both projects to confirm the extent of the late payments.

Our preliminary review indicates that the delay was due to the need to obtain board approval before processing the payment. We are taking this matter very seriously and will implement immediate corrective actions to prevent this from happening in the future.

These corrective actions will include:

- Proposing a formal change to our payment policy for the board's consideration, allowing certain time-sensitive grant-related payments to be processed without a delay for full board approval.
- Implementing a new internal protocol to flag all grant-related payments to ensure they are submitted for board approval in a timely manner that meets the 3-day deadline.
- Providing additional training to relevant staff on the LCDBG payment guidelines and the importance of timely disbursements, along with the new process for obtaining approval.

We will provide a detailed report of our findings and the implemented corrective actions once our investigation is complete. Thank you for bringing this to our attention.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

STATUS OF PRIOR YEAR FINDINGS AND RESPONSES

Finding 2023-001 Local Match on Grant

CRITERIA: The use of public funds and public property is controlled by the limits set forth in Art. VII, §14 of the Constitution. Section 14(A) generally, prohibits the state and its political subdivisions from donating public funds or property. The provision states in pertinent part: Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Each time a public entity uses public monies, the following must be met:

1. The expenditure or transfer must be for a public purpose that agrees with the governmental purpose which the entity has legal authority to pursue;
2. The expenditure or transfer of public funds or property, taken as a whole, does not appear to be gratuitous; and;
3. Evidence must demonstrate that the public entity has a demonstrable, objective, and reasonable expectation of receiving a benefit or value at least equivalent to the amount expended or transferred.

In some cases, the public benefit or business purpose may not be apparent. In such cases, the public entity may enter into a written cooperative endeavor agreement (CEA) with the other party. The requirements of a CEA are as follows:

1. The CEA should describe the nature of the public benefit to be derived from the expenditure of public funds/transfer of public property. In order for an entity to have legal authority to expend the public funds/transfer public property, the expenditure/transfer should be related to the purpose for which the entity was created or be of a type that the entity is granted specific authority through the Constitution, statute, or other source of law to engage in. Further, the transaction should not be of a kind that is prohibited by law.
2. A non-gratuitous expenditure or transfer would be one that contemplates a set of reciprocal benefits and obligations between the parties.
3. The public benefit created must be at least equivalent to the expenditure or transfer made by the agency.

CONDITION: On October 10, 2024 the board agreed to approve paying the non-federal share of a federal grant in the amount of \$8,595 for Fire Protection District No. 2 (a special revenue fund of the police jury) to purchase PPE air tanks payable from the American Rescue Plan funds. The funds were paid directly to the vendor of the equipment. Upon further inquiries, we discovered that the grant was applied by Pine Grove Volunteer Fire Department, a non-profit entity. The grant funds were received by the volunteer fire department directly from FEMA and the vendor was paid by the volunteer fire department. The grant funds received by the volunteer fire department for the purchase of the equipment was \$171,905. With the funding and local match, the total cost of the equipment was \$180,500. At first, it was assumed the equipment belonged to the Fire Protection District No. 2. However, after inspection and review of grant documents, banking documents, and the vendor invoice, it became apparent the equipment belonged to the volunteer fire department. While the purchase of the equipment is for fire protection, the transactions involved were not clear at first. In order to mitigate any issues with transactions that may appear violate state statutes, public entities can enter into a cooperative endeavor agreement (CEA) with non-profit agencies such as volunteer fire departments. The police jury did not enter into a CEA with the volunteer fire department for the local match.

**ST. HELENA PARISH POLICE JURY
SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

CAUSE OF CONDITION: The police jury did not enter into a cooperative endeavor agreement with Pine Grove Volunteer Fire Department for the local match of the grant.

EFFECT OF CONDITION: Lack of properly executed CEA.

RECOMMENDATION: The police jury needs to put policies and procedures in place that requests for local matches for grants to a nonprofit agency for public purposes are required to have a properly executed cooperative endeavor agreement. The police jury should require the nonprofit agency to present copies of the grant or award documentation and copies of quotes and/or bids, if required, to substantiate the request.

MANAGEMENT RESPONSE: We will implement the recommendation.

STATUS: Resolved.

**ST. HELENA PARISH POLICE JURY
CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

The St. Helena Parish Police Jury respectfully submits the Corrective Action Plan for the year ending December 31, 2024.

Audit Conducted by:
Minda B. Raybourn CPA LLC
820 11th Avenue
Franklinton, LA 70438

Audit Period: December 31, 2024

The findings from the Schedule of Findings and Questioned Costs from the year ended December 31, 2024 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule:

FINANCIAL STATEMENT AUDIT FINDINGS

FINDING 2024-001-THEFT OF PUBLIC FUNDS:

RECOMMENDATION: I recommend the following:

- 1) Use Positive Pay to electronically match issued checks and electronic transactions.
- 2) Disallow all payments using email links.
- 3) Monitoring and updating of all firewall and security protections of all of the Police Jury information technology systems.

CORRECTIVE ACTION PLAN: The St. Helena Parish Police Jury has effectively managed the financial and administrative issues from a fraudulent incident. We have fully recovered the \$48,348.38 in ARPA funds through our insurance. This means the public has not lost any money.

This situation has prompted us to review and improve our internal controls and cybersecurity. This report provides the updates the auditor requested, along with a clear plan to fix the weaknesses that led to the incident. We will implement better policies, invest in advanced technology, and run a strong training program for employees. This shows our commitment to safeguarding public funds and data from future threats.

FINDING 2024-002 PUBLIC BID NONCOMPLIANCE

RECOMMENDATION: The Police Jury should implement policies and procedures to have controls in place to ensure compliance with purchases of materials and supplies as it relates to the compliance with public bid laws.

CORRECTIVE ACTION PLAN: We have reviewed our records and can confirm that the vendor was not on the list of approved vendors for 2024, and the payment exceeded the \$60,000 threshold for materials and supplies. You are correct that this was a failure in our internal communication, and the accounting department was not made aware of the change in approved vendors from 2023 to 2024. We are taking this issue seriously and are implementing corrective actions to ensure this does not happen again.

Corrective Actions:

**ST. HELENA PARISH POLICE JURY
CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

- **Establish a Formal Communication Protocol:** We will create a formal, documented process for communicating the annual list of approved vendors to the accounting department. This will ensure that this critical information is not missed.
- **Implement a Bid Verification Checklist:** The accounting department will now be required to use a checklist that verifies a vendor is on the current year's approved bid list before processing any payment that exceeds a specific threshold (e.g., \$5,000). This will act as a safeguard to catch any miscommunication.
- **Conduct Quarterly Reviews:** We will schedule a quarterly meeting between the procurement and accounting departments to review the approved vendor list and discuss any upcoming or pending purchases that may require special attention.

We will provide documentation of these new procedures for your review. Thank you again for your diligent work in identifying this oversight.

FINDING 2024-003 COMPLIANCE WITH LOCAL GOVERNMENT BUDGET ACT

RECOMMENDATION: The Police Jury should ensure before the end of the fiscal year that all revenues and other sources of funds comply with state law.

CORRECTIVE ACTION PLAN: We will ensure that before the end of the fiscal year that all revenues and sources for all funds comply with state budget law.

FINIDNG 2024-004 LATE SUBMITTAL OF REPORT

CONDITION: The report was submitted pas the statutory due date.

RECOMMENDATION: For all future audits, the information should be provided to the auditor early so that that the deadline can be met.

MANAGEMENT’S REPONSE AND CORRECTIVE ACTION PLAN: The Police Jury has a full staff and will meet the deadline for the next report.

2024-005-TIMELY DISBURSEMENT OF LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) FUNDS

RECOMMENDATION: The Police Jury should implement policies and procedures to obtain board approval for grant program expenditures that are time sensitive.

PLANNED CORRECTIVE ACTION We are reviewing the exact dates of the grant deposits and the payment disbursement dates for both projects to confirm the extent of the late payments.

Our preliminary review indicates that the delay was due to the need to obtain board approval before processing the payment. We are taking this matter very seriously and will implement immediate corrective actions to prevent this from happening in the future.

**ST. HELENA PARISH POLICE JURY
CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

These corrective actions will include:

- Proposing a formal change to our payment policy for the board's consideration, allowing certain time-sensitive grant-related payments to be processed without a delay for full board approval.
- Implementing a new internal protocol to flag all grant-related payments to ensure they are submitted for board approval in a timely manner that meets the 3-day deadline.
- Providing additional training to relevant staff on the LCDBG payment guidelines and the importance of timely disbursements, along with the new process for obtaining approval.

We will provide a detailed report of our findings and the implemented corrective

FEDERAL AWARD PROGRAM AUDIT FINDINGS

INTERNAL CONTROL FINDINGS

2024-006-TIMELY DISBURSEMENT OF LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (LCDBG) FUNDS

Type of Finding: Compliance and Control

Assistance Listing No. 14.228

Program Title: Community Development Block Grants

Federal Award No.: Louisiana Loves Outdoors Program: 200053814

Hano Road area retention pond and Little Natalbany drainage improvements:
2000820633

Federal Award Year: 2024

Name of Federal Agency: Department of Housing and Urban Development

Name of pass-through entity: Louisiana Office of Community Development

RECOMMENDATION: The Police Jury should implement policies and procedures to obtain board approval for grant program expenditures that are time sensitive.

PLANNED CORRECTIVE ACTION We are reviewing the exact dates of the grant deposits and the payment disbursement dates for both projects to confirm the extent of the late payments.

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**ST. HELENA PARISH POLICE JURY
CORRECTIVE ACTION PLAN
DECEMBER 31, 2024**

- Providing additional training to relevant staff on the LCDBG payment guidelines and the importance of timely disbursements, along with the new process for obtaining approval.

We will provide a detailed report of our findings and the implemented corrective actions once our investigation is complete. Thank you for bringing this to our attention.

Minda B. Raybourn

Certified Public Accountant

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wrcpa@huntbrothers.com

Member
AICPA

Member
LCPA

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the St. Helena Parish Police Jury
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024 St. Helena Parish Police Jury's (the "Police Jury") management is responsible for those C/C areas identified in the SAUPs.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

- iii. **Disbursements**, including processing, reviewing, and approving.
- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exceptions noted: The police jury has procedures it follows for credit cards, debit cards, fuel cards, and P-cards but they are not in writing. There are not policies and procedures for debt service and information technology disaster recovery/business continuity.

2) Board or Finance Committee

- A. 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
 - i. 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.
 - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-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.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions were noted as a result of these procedures.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions were noted as a result of these procedures.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also 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; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and
 - i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions were noted as a result of these procedures.

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

- A. 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).
- B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - b) At least two employees are involved in processing and approving payments to vendors;
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A 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
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner*

should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions were noted as a result of these procedures.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - b) Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Exceptions noted: One credit card charge for a meal did not have the attendees' names listed.

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

- A. 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 and 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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. 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 Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were noted as a result of these procedures.

8) Contracts

- A. 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. *Alternatively, 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
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Exceptions noted: Purchases for one vendor were not bid in accordance with the Louisiana Public Bid Law.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

Exceptions noted: One payment for retirement contributions was late. One federal payroll tax payment was late. Payments to the supplemental insurance carriers were at times late.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

- A. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions were noted as a result of the procedures.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

No exceptions were noted as a result of the procedures.

12) Fraud Notice

- A. 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 as required by R.S. 24:523.
- B. 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.

Exceptions noted: One instance of misappropriation was communicated to us. The District Attorney was not notified.

13) Information Technology Disaster Recovery/Business Continuity

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

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
 - Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that 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).
- C. 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 that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

- v. Amount of time it took to resolve each complaint.

Exception noted: We were not provided the entity's annual sexual harassment report.

We were engaged by the Police Jury 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 Police Jury 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.



Minda B. Raybourn CPA
Franklinton, LA
September 29, 2025

ST. HELENA PARISH POLICE JURY FOR THE YEAR ENDED DECEMBER 31, 2024

Management's responses to the following agreed-upon procedures:

1) Written Policies and Procedures:

Exceptions noted: The police jury has procedures it follows for credit cards, debit cards, fuel cards, and P-cards but they are not in writing. There are not policies and procedures for debt service and information technology disaster recovery/business continuity.

Management Response: We will implement the policies and procedures for the areas noted above.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

Exception noted: One credit card charge for a meal did not have the attendee's names listed.

Management Reponses: We will ensure all meal receipts have the attendee's names listed.

8) Contracts

Exception noted: Purchases for one vendor were not bid in accordance with the Louisiana Public Bid Law.

Management Response: We will implement procedures to ensure that all purchases are compliance with the public bid law.

9) Payroll and Personnel

Exceptions noted: One payment for retirement contributions was late. One federal payroll tax payment was late. Payments to the supplemental insurance carriers were at times late.

Management Response: We will implement an office wide calendar to ensure that all retirement, tax, insurance, and all payroll related benefit payments are processed timely.

12) Fraud Notice

Exception noted: One instance of misappropriation was communicated to us. The District Attorney was not notified.

Management Response: A police report was filed of the incident. An insurance claim was filed and reimbursement was provided to the Police Jury.

14) Prevention of Sexual Harassment

Exception noted: We were not provided the entity's annual sexual harassment report.

Management Response: We will ensure the annual report is completed by the due date.