

**ACADIA PARISH POLICE JURY**  
**Crowley, Louisiana**

Financial Report

Year Ended December 31, 2021



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## INDEPENDENT AUDITOR'S REPORT

To the Members of the  
Acadia Parish Police Jury  
Crowley, Louisiana

### Report on the Audit of the Financial Statements

#### *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 Acadia Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government 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 described in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Unmodified Opinions on 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 aggregated remaining fund information of the Police Jury, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Adverse and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to 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 and unmodified audit opinions.

#### Matters Giving Rise to Adverse Opinion on the 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 effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

#### *Responsibilities Management for the Financial Statements*

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

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 Responsibility 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 budgetary comparison information, the schedules of employer's share of net pension liabilities, and the schedules of employer contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Police Jury has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

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

### ***Other information***

Management is responsible for the other information included in the annual report. The other information comprises the combining balance sheets and the combining statements of revenues, expenditures, and changes in fund balances but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 29, 2022

## **BASIC FINANCIAL STATEMENTS**

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**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Net Position  
December 31, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 15,655,291
Investments	19,088,674
Receivables	7,476,346
Due from other governmental entities	3,860,788
Net pension asset	642,760
Capital assets:	
Non-depreciable	2,343,408
Depreciable, net	<u>50,338,908</u>
 Total assets	 <u>99,406,175</u>
DEFERRED OUTFLOWS OF RESOURCES	
 Pension plan	 <u>848,305</u>

(continued)

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Net Position (Continued)  
December 31, 2021

	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	2,650,262
Retainage payable	12,403
Deposits payable	63,500
Accrued interest	19,962
Long-term liabilities:	
Due within one year	820,763
Due in more than one year	3,534,527
Compensated absences payable	241,946
Landfill closure and post-closure care costs liability	<u>6,180,333</u>
 Total liabilities	 <u>13,523,696</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related	1,674,336
Deferred revenues	<u>6,049,727</u>
 Total deferred inflows of resources	 <u>7,724,063</u>
<b>NET POSITION</b>	
Net investment in capital assets	48,430,717
Restricted for:	
Debt service	659,609
Property tax and sales tax dedication	23,770,020
Road maintenance and construction	1,687,004
Net pension asset	642,760
Unrestricted	<u>3,816,611</u>
 Total net position	 <u>\$ 79,006,721</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Activities  
For the Year Ended December 31, 2021

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 4,267,243	\$ 84,393	\$ 1,289,108	\$ -	\$ (2,893,742)
Public safety	2,295,649	364,313	-	74,633	(1,856,703)
Public works	5,752,286	-	664,744	165,758	(4,921,784)
Economic development and assistance	877,036	106,500	3,454	-	(767,082)
Health and welfare	9,028,739	-	185,670	-	(8,843,069)
Culture and recreation	476,367	153,421	21,816	-	(301,130)
Interest on long-term debt	129,116	-	-	-	(129,116)
Total primary government	<u>\$22,826,436</u>	<u>\$ 708,627</u>	<u>\$ 2,164,792</u>	<u>\$ 240,391</u>	<u>\$ (19,712,626)</u>

(continued)

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Activities (Continued)  
For the Year Ended December 31, 2021

General revenues:	
Taxes -	
Property taxes, levied for general purposes	5,353,067
Sales and use taxes, levied for general purposes	15,899,993
Severance taxes	772,689
Fire insurance premium	246,712
Franchise fees	82,256
Other taxes	18,248
Occupational licenses and permits	758,078
Gaming revenues	295,061
Grants and contributions not restricted to specific programs -	
State shared revenue	172,189
Non-employer pension contribution	46,556
Interest and investment earnings	(67,121)
Gain on disposal of capital assets	91,880
Miscellaneous	118,123
Total general revenues	<u>23,787,731</u>
Change in net position	4,075,105
Net position - beginning	<u>74,931,616</u>
Net position - ending	<u>\$ 79,006,721</u>

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

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**FUND FINANCIAL STATEMENTS (FFS)**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2021

	General Fund	Parish Road Fund	Sales Tax Fund
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 4,083,978	\$ 311,783	\$ 5,399,695
Investments	3,896,773	2,502,050	4,988,073
Taxes receivable	1,893,833	1,089,929	2,065,563
Other receivables	5,147	2,547	2,007
Due from other funds	39,031	-	-
Due from other governmental agencies	2,162,508	73,788	1,282,874
Total assets	\$ 12,081,270	\$ 3,980,097	\$ 13,738,212
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,945,750	\$ 34,731	\$ 269,635
Retainage payable	-	-	-
Accrued liabilities and other payables	83,927	104,069	97,355
Deposits payable	-	63,500	-
Due to other funds	-	-	-
Total liabilities	2,029,677	202,300	366,990
Deferred inflows of resources:			
Deferred revenues - grants	6,049,727	-	-
Fund balances:			
Restricted	554,383	3,777,797	13,371,222
Committed	-	-	-
Assigned	-	-	-
Unassigned	3,447,483	-	-
Total fund balances	4,001,866	3,777,797	13,371,222
Total liabilities and fund balances	\$ 12,081,270	\$ 3,980,097	\$ 13,738,212

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

<u>1% Sales Tax District No. 2 Fund</u>	<u>Mosquito Control Sales Tax District No. 3 Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,017,142	\$ 844,576	\$ 1,998,117	\$ 15,655,291
888,869	2,100,295	4,712,614	19,088,674
707,679	255,329	1,453,267	7,465,600
-	-	1,045	10,746
-	-	133,315	172,346
-	-	341,618	3,860,788
<u>\$ 4,613,690</u>	<u>\$ 3,200,200</u>	<u>\$ 8,639,976</u>	<u>\$ 46,253,445</u>

\$ -	\$ 8,994	\$ 55,445	\$ 2,314,555
-	-	12,403	12,403
-	-	50,356	335,707
-	-	-	63,500
-	-	172,346	172,346
<u>-</u>	<u>8,994</u>	<u>290,550</u>	<u>2,898,511</u>

<u>-</u>	<u>-</u>	<u>-</u>	<u>6,049,727</u>
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4,613,690	3,191,206	5,008,918	30,517,216
-	-	2,984,291	2,984,291
-	-	356,217	356,217
-	-	-	3,447,483
<u>4,613,690</u>	<u>3,191,206</u>	<u>8,349,426</u>	<u>37,305,207</u>
<u>\$ 4,613,690</u>	<u>\$ 3,200,200</u>	<u>\$ 8,639,976</u>	<u>\$ 46,253,445</u>

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ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2021

Total fund balances for governmental funds		\$ 37,305,207
Capital assets, net		52,682,316
Long-term liabilities:		
Accrued interest	\$ (19,962)	
Compensated absences payable	(345,637)	
Capital lease payable	(249,599)	
Bonds payable	(4,002,000)	
Landfill closure and post closure care costs liability	<u>(6,180,333)</u>	(10,797,531)
Pension:		
Deferred outflows	848,305	
Net pension asset/(liability)	642,760	
Deferred inflows	<u>(1,674,336)</u>	<u>(183,271)</u>
Net position of governmental activities		<u>\$ 79,006,721</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
For the Year Ended December 31, 2021

	General Fund	Parish Road Fund	Sales Tax Fund
Revenues:			
Taxes	\$3,134,526	\$ 1,325,014	\$ 10,621,589
Licenses and permits	757,153	925	-
Intergovernmental	1,996,344	746,103	-
Charges for services	1,158,566	-	-
Fines and forfeits	60,662	-	-
Net Investment income (loss)	(1,447)	(15,205)	(19,666)
Miscellaneous	98,233	1,476	30,837
Total revenues	7,204,037	2,058,313	10,632,760
Expenditures:			
Current -			
General government	3,782,235	-	-
Public safety	2,086,910	-	-
Public works	-	3,291,672	-
Economic development and assistance	182,432	-	-
Health and welfare	618,565	-	6,911,830
Culture and recreation	21,082	-	-
Debt service -			
Principal	-	77,099	-
Interest	-	12,599	-
Capital outlay	447,117	476,941	432,487
Total expenditures	7,138,341	3,858,311	7,344,317
Excess (deficiency) of revenues over expenditures	65,696	(1,799,998)	3,288,443
Other financing sources (uses):			
Proceeds from issuance of debt	-	-	-
Payment to refunded agent	-	-	-
Bond issue costs	(28,425)	-	-
Transfers in	35,248	1,776,000	-
Transfers out	(333,515)	-	(1,300,000)
Proceeds from sale of capital assets	6,000	79,890	-
Total other financing sources (uses)	(320,692)	1,855,890	(1,300,000)
Net change in fund balances	(254,996)	55,892	1,988,443
Fund balances, beginning	4,256,862	3,721,905	11,382,779
Fund balances, ending	\$4,001,866	\$ 3,777,797	\$13,371,222

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

1% Sales Tax District No. 2 Fund	Mosquito Control Sales Tax District No. 3 Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,917,958	\$ 1,360,446	\$ 1,766,720	\$ 22,126,253
-	-	-	758,078
-	-	376,698	3,119,145
-	-	172,254	1,330,820
-	-	243,088	303,750
(10,702)	(6,171)	(13,930)	(67,121)
-	8,951	53,647	193,144
<u>3,907,256</u>	<u>1,363,226</u>	<u>2,598,477</u>	<u>27,764,069</u>
246,596	-	145,330	4,174,161
-	-	1,947	2,088,857
-	-	749,744	4,041,416
-	-	442,770	625,202
-	929,748	1,124,953	9,585,096
-	-	418,152	439,234
-	-	592,678	669,777
-	-	102,138	114,737
-	-	377,805	1,734,350
<u>246,596</u>	<u>929,748</u>	<u>3,955,517</u>	<u>23,472,830</u>
<u>3,660,660</u>	<u>433,478</u>	<u>(1,357,040)</u>	<u>4,291,239</u>
-	-	4,060,000	4,060,000
-	-	(4,635,322)	(4,635,322)
-	-	-	(28,425)
-	-	2,206,476	4,017,724
(2,072,961)	-	(411,248)	(4,117,724)
-	-	22,326	108,216
<u>(2,072,961)</u>	<u>-</u>	<u>1,242,232</u>	<u>(595,531)</u>
1,587,699	433,478	(114,808)	3,695,708
<u>3,025,991</u>	<u>2,757,728</u>	<u>8,464,234</u>	<u>33,609,499</u>
<u>\$ 4,613,690</u>	<u>\$ 3,191,206</u>	<u>\$ 8,349,426</u>	<u>\$ 37,305,207</u>

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ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2021

Net change in fund balances per Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 3,695,708
Capital assets:		
Capital outlay	\$ 1,734,350	
Depreciation expense	<u>(3,070,104)</u>	(1,335,754)
Transactions involving capital assets:		
Proceeds on disposal of assets	(108,216)	
Gain on disposal	<u>91,880</u>	(16,336)
Long-term debt:		
Principal payments	5,228,000	
Bond proceeds	(4,060,000)	
Capital lease payments	77,099	
Change in compensated absences payable	<u>32,743</u>	1,277,842
Decrease in landfill postclosure costs		116,741
Decrease in accrued interest payable		14,046
The effect of recording net pension liability/asset, and the related deferred outflows of resources, and deferred inflows of resources:		
Changes in pension expense	276,302	
Nonemployer pension contribution revenue recognized	<u>46,556</u>	<u>322,858</u>
Change in net position of governmental activities		<u>\$ 4,075,105</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Fiduciary Fund

Statement of Fiduciary Net Position  
Landfill Trust Fund  
December 31, 2021

ASSETS	
Cash and interest-bearing deposits	\$ 32,832
Investments	<u>3,032,220</u>
Total assets	3,065,052
LIABILITIES	
Liabilities	<u>-</u>
NET POSITION	
Held in trust for landfill closure and post closure costs	<u>\$ 3,065,052</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Fiduciary Fund

Statement of Changes in Fiduciary Net Position  
Landfill Trust Fund  
December 31, 2021

Additions:	
Investment income	\$ 24,705
Contributions from Acadia Parish Police Jury	<u>100,000</u>
Total additions	124,705
Deductions:	
Bank service charges	<u>2,470</u>
Change in net position	122,235
Net position, beginning of year	<u>2,942,817</u>
Net position, end of year	<u>\$ 3,065,052</u>

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

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ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Acadia Parish Police Jury's (the Police Jury) financial statements are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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.

In accomplishing its objectives, the Parish also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as drainage, fire protection, library facilities, and health care facilities.

A. Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. These financial statements include the primary government and one component unit as follows:

Primary government

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

Individual component units:

Blended component unit –

Acadia Parish District Criminal Court – The Police Jury maintains the accounting records for the Acadia Parish District Criminal Court which accounts for the deposited fines and forfeitures to be used and paid for specific and specified expenses generally related to the judges of the 15<sup>th</sup> Judicial District and the Office of the District Attorney, upon a motion by the District Attorney and order of the District Court.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

The following entities were established pursuant to state statutes for various public purposes within the parish. The Police Jury appoints and removes the Board members of each respective agency. Each agency is fiscally independent from the Police Jury, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management or approve or modify rates. The Police Jury is not obligated for debt issues of these agencies. The component units which would be required to be included, based on current standards, issue separate financial statements, which have not been included in these financial statements, and can be obtained from the individual entities. The exclusion of these component units is a departure from generally accepted accounting principles. Those entities are as follows along with their fiscal year end:

Acadia-Evangeline Fire Protection District	December 31
Acadia Parish Communications District	December 31
Acadia Parish Libray	December 31
Acadia Parish Convention and Visitors Commission	December 31
Acadia-St. Landry Hospital Service District	June 30
Bayou Des Cannes-Nezpique Gravity Drainage District	December 31
Bayou Mallet Gravity Drainage District	December 31
Bayou Plaquemine & Wikoff Drainage District	December 31
Fifth Ward Consolidated Gravity Drainage District #1	December 31
Egan Drainage District #1	December 31
Fire Protection District #1	December 31
Fire Protection District #2	December 31
Fire Protection District #3	December 31
Fire Protection District #4	September 30
Fire Protection District #5	December 31
Fire Protection District #6	December 31
Fire Protection District #7	December 31
Fire Protection District #8	December 31
Fire Protection District #9	December 31
Fire Protection District #10	December 31
Fire Protection District #11	December 31
First Ward Drainage District	December 31
Fourth Ward Drainage District #1	December 31
Iota Fire Protection District	December 31
Iota Long Point Gravity Drainage District	December 31
Mermentau River Harbor & Terminal District	December 31
Second Ward Drainage District #1	December 31
Second Ward Gravity Drainage District #2	December 31
Sixth Ward & Crowley Drainage District	December 31

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

B. Basis of Presentation

The Police Jury's basic financial statements consist of the government-wide statements which include all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined nonmajor funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. These statements include all the financial activities of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. 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 presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Police Jury are organized and operated on the basis of funds, each of which is considered a separate accounting entity. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are organized into three major categories: governmental, proprietary, and fiduciary. The Police Jury's various funds are classified as governmental and fiduciary. The fund financial statements provide information about the Police Jury's funds. Separate financial statements are presented for each fund category – governmental and fiduciary. The emphasis on fund financial statements are on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expense of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and corresponding total for all funds of that category or type; and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expense of that individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major funds of the Police Jury are described below:

Governmental Funds -

General Fund -

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources not accounted for and reported in another fund. The General Fund is always a major fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the Police Jury.

The following are the Police Jury's major special revenue funds:

Parish Road Fund –

The Parish Road Fund is used to account for the cost associated with constructing and maintaining the road system within Acadia Parish.

Sales Tax Fund -

The Sales Tax Fund is used to account for the collection and disbursement of the Police Jury's 1% parish wide sales and use tax levied which is dedicated to covering the cost of constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities and the remainder to be used for public roads and bridges.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

1% Sales Tax District No. 2 Fund -

The 1% Sales Tax District No. 2 Fund is used to account for the collection and disbursement of the 1% sales and use tax levied which is dedicated to covering the cost of repairing, constructing, improving, and maintaining roads and bridges in the unincorporated areas of the parish.

Mosquito Control Sales Tax District No. 3 Fund -

The Mosquito Control Sales Tax District No. 3 Fund is used to account for the collection and disbursement of the 1/4% sales and use tax which is dedicated to covering the cost of maintaining and operating a parish wide mosquito control program, including the cost of acquiring land, buildings, and equipment necessary in connection therewith.

In addition, the Police Jury reports the following:

Fiduciary Fund

The Landfill Trust Fund accounts for assets held in trust to cover estimated closure and post-closure of the Police Jury's landfill. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Police Jury, these funds are not incorporated into the government-wide statements.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets, deferred outflows, liabilities, and

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

deferred inflows (whether current or noncurrent) associated with their activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

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 (including capital outlay) generally are recognized when the related liability is incurred as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

Allocation of indirect expenses

The Police Jury reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the following year. The taxes are collected by the Sheriff and are remitted to the Police Jury net of deductions for Pension Fund contributions. Ad valorem tax revenues are accrued at fiscal year-end to the extent that they have been collected but not received by the Acadia Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time.

Federal and state aid and grants are recorded as revenue when the Police Jury is entitled to the funds, generally corresponding to when grant related costs are incurred by the Police Jury.

Interest income on the interest-bearing deposits are accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for (1) unmatured interest on long-term debt which is recognized when due, and (2) claims and judgments, and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable financial resources. The Police Jury's primary expenditures include salaries and insurance, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased. Allocations of costs such as depreciation and amortization are not recognized in the governmental funds.

Other financing sources (uses), transfers between funds that are not expected to be repaid, are accounted for as other financing sources (uses) when the transfer is authorized.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts and savings accounts of the Police Jury.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

Investments

Under state law, the Police Jury may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Police Jury may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks have principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool.

In accordance with professional standards, investments meeting the criteria specified in the standards are stated at fair value, which is either a quoted market price or the best estimate available. Investments which do not meet the requirements are stated at cost. These investments include amounts invested in LAMP.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of ad valorem taxes, sales and use taxes, and state revenue sharing, which are reported at their gross value, and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

Uncollectible accounts receivable is 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.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Capital Assets

Capital assets, which include property, buildings and improvements, machinery and equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing asset costs, except for the Road Department that maintains a threshold of \$5,000. Donated assets are recorded at fair value at the date of donation.

Expenditures for maintenance, repairs, and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	10-40 years
Improvements other than buildings	10-40 years
Machinery and equipment	5-15 years
Infrastructure	20-50 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the applicable governmental fund upon acquisition.

#### Compensated Absences

Substantially all employees of the Police Jury earn from 40 hours to 160 hours of vacation leave each year, depending on length of service. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, an employee may be compensated for accumulated vacation leave not to exceed 160 hours.

Sick leave is credited to permanent full-time employees at the rate of eight hours for each month of continuous employment. Permanent part-time employees accumulate sick leave on a pro-rata basis. Sick leave can be accumulated without limitation. Upon voluntary resignation or retirement, an employee may be compensated for accumulated sick leave not to exceed 60 days (480 hours). Upon termination, unused sick leave is forfeited.

GASB Statement No. 16, Accounting for Compensated Absences, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement.

The liability for these compensated absences is recorded as long-term debt in the government-wide statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

#### Long-term debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds, certificates of indebtedness, and capital leases payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate element, deferred inflows of resources, represents acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Police Jury has two items that qualifies for reporting in this category. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available or grant expenditures are incurred. The governmental funds report deferred revenues from grants of \$6,049,727.

Pensions

The net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 12), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

Equity Classifications

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

- a. Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position — Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The Police Jury reported \$23,770,020 of restricted net position, which is restricted by enabling legislation.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

- c. Unrestricted — Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

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.

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal decision of the Jury, which is the highest level of decision-making authority for the Police Jury.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Police Jury's adopted policy, only the Jury may assign amounts for specified purposes.

Unassigned – all other spendable amounts.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

As of December 31, 2021, except for unassigned, fund balances are composed of the following:

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
Major Funds -			
General			
Council on aging	\$ 554,383	\$ -	\$ -
Parish Road	3,777,797	-	-
Sales Tax	13,371,222	-	-
1% Sales Tax District No. 2	4,613,690	-	-
Mosquito Control Sales Tax District No. 3	3,191,206	-	-
Nonmajor Funds			
Road maintenance and construction	1,687,004	-	-
Health unit operation and maintenance	-	1,571,437	-
Rice Arena operation and maintenance	-	1,412,854	-
Cooperative Extension Facility	2,593,902	-	-
Debt service	659,609	-	-
Capital projects	-	-	100
Airport	-	-	273,665
Criminal Court	68,403	-	-
Emergency Planning Commission	-	-	22,860
Law Enforcement Witness fund	-	-	59,592
Totals	<u>\$ 30,517,216</u>	<u>\$ 2,984,291</u>	<u>\$ 356,217</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Police Jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the jurors or the finance committee has provided otherwise in its commitment or assignment actions.

E. Revenues, Expenditures, and Expenses

In the government-wide financial statements, expenses are classified by function for the governmental activities. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

In the fund financial statements, governmental funds report expenditures of financial resources, which are classified by character.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

F. Revenue Restrictions

The Police Jury has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Ad valorem tax	See Note 5
Sales tax	See Note 6

The Police Jury uses unrestricted resources only when restricted resources are fully depleted.

G. Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

H. Capitalization of Interest Expense

It is the policy of the Police Jury to capitalize material amounts of interest resulting from borrowings in the course of the construction of capital assets. At December 31, 2021, there were no borrowings for assets under construction and no capitalized interest expense was recorded on the books.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, allowance for doubtful accounts, prepaid insurance, and deferred revenue.

J. Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, has been determined using the flow of economic resources management focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana.

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. The Police Jury does not have a policy for custodial credit 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 pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. 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.

Deposit balances (bank balances) are secured as follows:

Bank balances	<u>\$15,958,439</u>
Insured deposits	1,000,000
Uninsured and collateral held by the pledging bank, not in the Police Jury's name	<u>14,958,439</u>
Total	<u>\$15,958,439</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

(3) Investments

As of December 31, 2021, the Police Jury's carrying amounts and approximate market values of investments are summarized as follows:

<u>Investment Type</u>	<u>Interest Rate</u>	<u>Cost</u>	<u>Unrealized Gain/(Loss)</u>	<u>Reported Amount/ Fair Value</u>
Fixed Income Securities:				
GNR	2.50%	\$ 14,824	\$ 556	\$ 15,380
FHR	1.00% - 6.00%	234,595	(13,566)	221,029
Corporate Bond	0.67%-3.43%	<u>1,550,567</u>	<u>(40,239)</u>	<u>1,510,328</u>
		<u>1,799,986</u>	<u>(53,249)</u>	<u>1,746,737</u>
Fixed Income-Government Securities:				
US T Notes	0.125%-2.375%	1,615,272	30,837	1,646,109
Fed Farm Bonds	0.69%-2.80%	577,795	(781)	577,014
FHLB	0.25%-1.00%	509,782	(5,762)	504,020
FNMA	0.30%-5.50%	604,852	32,041	636,894
FHLMC	4.50%-5.50%	2,310	(15)	2,295
GNMA	3.00%-5.00%	67,495	(19,950)	47,545
Exchange Traded Funds:				
U. S. Treasury		1,130,328	(12,845)	1,117,483
Mortgage backed bonds		2,147,025	(92,260)	2,054,765
Mutual Funds		<u>978,576</u>	<u>(3,404)</u>	<u>975,172</u>
		<u>7,633,436</u>	<u>(72,139)</u>	<u>7,561,297</u>
Total		<u>\$ 9,433,422</u>	<u>\$ (125,388)</u>	<u>\$ 9,308,034</u>

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Police Jury will only invest in the following: (1) direct United States Treasury obligations, (2) bond, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States or guaranteed by United States government instrumentalities, (3) direct security repurchase agreements of any federal bank entry only securities, (4) time certificate of deposit, and (5) mutual trust fund institutions which are registered with the Securities and Exchange Commission which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, limited to 25% of the monies considered available for investment. Information about the exposure of the Police Jury's debt type investments to this risk, using the segmented time distribution model is as follows:

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

Primary Government: <u>Investment Type</u>	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
Fixed income securities:						
GNR	0%	\$ 15,380	\$ -	\$ -	\$ -	\$ 15,380
FHR	1%	221,029	91	4,518	2,771	213,649
Corporate bonds	8%	1,510,328	-	1,510,328	-	-
	9%	1,746,737	91	1,514,846	2,771	229,029
Fixed income government securities:						
U.S. Treasury Notes	9%	1,646,109	272,889	1,373,220	-	-
Federal farm bonds	3%	577,014	-	468,559	108,455	-
FHLB	3%	504,020	-	504,020	-	-
FNMA	3%	636,894	-	636,894	-	-
FHLMC	0%	2,295	-	2,295	-	-
GNMA	0%	47,545	-	1,275	34,671	11,599
Exchange Traded Funds -						
U.S. Treasury	6%	1,117,483	1,091,749	25,734	-	-
Mortgage backed bonds	11%	2,054,765	2,054,765	-	-	-
Mutual Funds	5%	975,172	975,172	-	-	-
	40%	7,561,297	4,394,575	3,011,997	143,126	11,599
State Investment Pool (LAMP)	36%	6,852,578	6,852,578	-	-	-
Certificates of deposit	15%	2,928,062	-	2,928,062	-	-
Total	100%	\$19,088,674	\$11,247,244	\$7,454,905	\$145,897	\$240,628

Fiduciary Funds: <u>Investment Type</u>	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
Fixed income government securities:						
U.S. Treasury Notes	19%	\$ 586,430	\$ 586,430	\$ -	\$ -	\$ -
State Investment Pool (LAMP)	7%	197,487	197,487	-	-	-
Certificates of deposit	74%	2,248,303	2,248,303	-	-	-
Total	100%	\$ 3,032,220	\$ 3,032,220	\$ -	\$ -	\$ -

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Credit risk is managed by restricting investments to those authorized by R.S. 33:5162. The Police Jury's Investment Policy limits investments to fully insured and/or fully collateralized certificates of deposits and direct and indirect obligations of U.S. government agencies. The Police Jury's investments in U.S. Treasuries and U.S. Instrumentalities were rated AA+ by Standard and Poor's.

Concentration of credit risk: R.S. 33:2955 provides that all fixed income investments be appropriately diversified by maturity, security, sector, and credit quality. At December 31, 2021, no more than 5 percent of the Police Jury's total investments were invested in any single issue.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Police Jury will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Jury's investment policy requires all investments to be in the Police Jury's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Police Jury. Accordingly, the Police Jury had no custodial credit risk related to its investments.

The Police Jury participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide safe environment for the placement of public funds in short-term, high quality investments. The financial statements for LAMP may be accessed on their website (<https://www.lamppool.com>). The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955. The following provides information that is relevant to LAMP:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosures using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 or 762 days for U.S. Government variable rate investments. The WAM for LAMP's total investments is 45 days as of December 31, 2021.

The investments of LAMP are stated at fair value which is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pooled shares. LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

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The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2021:

Description	Total	Level 1	Level 2	Level 3
Primary Government -				
Fixed income securities:				
U.S. Treasuries	\$3,413,877	\$ 3,413,877	\$ -	\$ -
U.S. Instrumentalities	1,746,737	-	1,746,737	-
Exchange Traded Funds:				
U.S. Treasury	1,117,483	1,117,483	-	-
Mortgage backed bonds	2,054,765	2,054,765	-	-
Mutual Funds	975,172	975,172	-	-
	<u>\$9,308,034</u>	<u>\$ 7,561,297</u>	<u>\$1,746,737</u>	<u>\$ -</u>
Fiduciary Funds:				
Fixed income government securities:				
U.S. Treasuries	<u>\$ 586,430</u>	<u>\$ 586,430</u>	<u>\$ -</u>	<u>\$ -</u>

(4) Receivables

Receivables consisted of the following:

Fund	Ad valorem Taxes	Sales Tax	Other	Total
General	\$ 1,893,833	\$ -	\$ 5,147	\$1,898,980
Parish Road	1,089,929	-	2,547	1,092,476
Sales Tax Fund	-	2,065,563	2,007	2,067,570
1% Sales Tax District No. 2	-	707,679	-	707,679
Mosquito Control Sales Tax District No. 3	-	255,329	-	255,329
Non-major funds	<u>1,453,267</u>	<u>-</u>	<u>1,045</u>	<u>1,454,312</u>
Totals	<u>\$ 4,437,029</u>	<u>\$3,028,571</u>	<u>\$ 10,746</u>	<u>\$7,476,346</u>

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Notes to Basic Financial Statements

(5) Ad valorem Taxes

For the year ended December 31, 2021, taxes of 15.29 mills were authorized and levied as follows:

General Tax	6.37
Road Maintenance Tax	3.18
Health Unit Maintenance Tax	2.12
Cooperative Extension Facility Tax	2.12
Elder Tax	<u>1.50</u>
Total	<u>15.29</u>

(6) Dedication of Sales and Use Tax Proceeds

Proceeds of the 1% sale and use tax accounted for in the Sales Tax Fund are dedicated to the following purposes:

Originally for paying the cost of constructing, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities, including the payment of the cost of closing garbage dumps previously owned. Rededicated so that there shall first be set aside a sum sufficient to pay (a) the principal and interest on all indebtedness of the Sales Tax District incurred for solid waste purposes, (b) all costs, but not less than \$1,850,000 annually, for construction, acquiring, improving, maintaining, and operating solid waste collection and disposal facilities for the parish, including the establishment and maintenance of an equipment reserve fund into which there shall be deposited \$50,000 annually, and (c) the cost of maintaining an emergency clean-up fund of at least \$100,000 and thereafter, the remainder to be used for the purpose of constructing, improving, and maintaining public roads and bridges in Acadia Parish.

Proceeds of the 1997 1% sale and use tax accounted for in the 1% Sales Tax District No. 2 Fund are dedicated to repairing, constructing, improving, and maintaining parish roads and bridges in the unincorporated areas of the parish, including incidental drainage in connection therewith and acquiring equipment thereof.

Proceeds of the 1/4% sale and use tax accounted for in the Mosquito Control Sales Tax District No. 3 Fund are dedicated to paying the cost of maintaining and operating a parish wide mosquito control program, including the cost of acquiring land, buildings and equipment necessary in connection therewith.

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Notes to Basic Financial Statements

(7) Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,862,720	\$ -	\$ -	\$ 1,862,720
Construction in progress	<u>568,920</u>	<u>457,932</u>	<u>546,164</u>	<u>480,688</u>
Total capital assets not being depreciated	<u>2,431,640</u>	<u>457,932</u>	<u>546,164</u>	<u>2,343,408</u>
Capital assets being depreciated:				
Buildings and improvements	28,014,593	577,437	-	28,592,030
Improvements other than buildings	776,901	-	-	776,901
Machinery and equipment	12,288,877	1,124,512	472,037	12,941,352
Infrastructure	<u>57,990,651</u>	<u>120,633</u>	<u>-</u>	<u>58,111,284</u>
Total capital assets being depreciated	<u>99,071,022</u>	<u>1,822,582</u>	<u>472,037</u>	<u>100,421,567</u>
Less accumulated depreciation:				
Buildings and improvements	11,750,364	972,081	-	12,722,445
Improvements other than buildings	473,897	9,897	-	483,794
Machinery and equipment	7,756,793	810,410	455,701	8,111,502
Infrastructure	<u>27,487,202</u>	<u>1,277,716</u>	<u>-</u>	<u>28,764,918</u>
Total accumulated depreciation	<u>47,468,256</u>	<u>3,070,104</u>	<u>455,701</u>	<u>50,082,659</u>
Total capital assets being depreciated, net	<u>51,602,766</u>	<u>(1,247,522)</u>	<u>16,336</u>	<u>50,338,908</u>
Governmental activities, capital assets, net	<u>\$ 54,034,406</u>	<u>\$ (789,590)</u>	<u>\$ 562,500</u>	<u>\$ 52,682,316</u>

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Depreciation expense was charged to governmental activities as follows:

General government	\$ 173,037
Public safety	247,032
Public works	2,197,312
Economic development and assistance	278,533
Health and welfare	92,829
Culture and recreation	<u>81,361</u>
Total depreciation expense	<u>\$3,070,104</u>

(8) Long-Term Liabilities

The following is a summary of the long-term liability transactions for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Direct borrowings and direct placements -					
Sales Tax Refunding Bonds, Series 2021	\$ -	\$4,060,000	\$ 58,000	\$ 4,002,000	\$ 637,000
Sales Tax Bonds, Series 2012	5,040,000	-	5,040,000	-	-
Correctional Center Refunding Bonds, Series 2013	130,000	-	130,000	-	-
Capital lease payable	326,698	-	77,099	249,599	80,072
Compensated absences	378,380	-	32,743	345,637	103,691
Landfill closure and post-closure care costs liability	6,297,074	-	116,741	6,180,333	-
Total	<u>\$12,172,152</u>	<u>\$4,060,000</u>	<u>\$5,454,583</u>	<u>\$10,777,569</u>	<u>\$ 820,763</u>

The capital lease is being liquidated by the Parish Road Fund.

Refunding Bonds

The Sales Tax Refunding Bonds, Series 2021 were issued on April 1, 2021 in the amount of \$4,060,000 to refund the Sales Tax District No. 2 Bonds, Series 2012 originally issued in the aggregate principal amount of \$9,750,000. The new bonds bear interest of 1.8% and are due in annual installments ranging from \$58,000 to \$697,000 through May 1, 2027. The new issue will reduce debt service payments for the Police Jury by \$1,208,729 with a net present value savings of \$138,843.

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Bonds payable at December 31, 2021, consisted of the following:

\$4,060,000 Sales Tax Refunding Bonds, Series 2021, dated April 1, 2021, due in annual installments of \$58,000 to \$697,000 through May 1, 2027 at an interest rate of 1.8%, secured by excess annual revenues.

\$ 4,002,000

Long-term debt is due as follows:

Year Ending December 31,	Governmental Activities		
	Principal payments	Interest payments	Total
2022	\$ 637,000	\$ 66,303	\$ 703,303
2023	649,000	54,729	703,729
2024	661,000	42,939	703,939
2025	673,000	30,933	703,933
2026	685,000	18,711	703,711
2027	697,000	6,273	703,273
Totals	<u>\$4,002,000</u>	<u>\$219,888</u>	<u>\$4,221,888</u>

Bond Covenants

The bond indentures identified above contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverage. The Police Jury is in compliance with all such significant limitations and restrictions for the year ended December 31, 2021.

(9) Leases

A. Capital leases –

The Police Jury acquired equipment under a capital lease obligation. The lease payments relating to the equipment have been capitalized, and therefore, have been recorded at the present value of the future minimum lease payments as of the inception date. The future minimum lease obligation and the net present value of the minimum lease payments as of December 31, 2021 were as follows:

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Year Ending December 31,		
2022		\$ 89,698
2023		89,698
2024		<u>89,698</u>
Net minimum lease payments		269,094
Less: interest		<u>(19,495)</u>
Present value of minimum lease payments		<u>\$ 249,599</u>

At December 31, 2021, the leased equipment is included in capital assets with a cost of \$442,475 and accumulated depreciation of \$63,913. Depreciation expense of \$29,498 was recorded for the asset as of December 31, 2021.

B. Operating leases -

As of December 31, 2021, the Police Jury had various cancellable equipment operating leases. Total rental expense during 2021 amounted to \$1,036,309.

The future minimum lease payments are as follows:

Year Ended December 31,		
2022		\$ 770,697
2023		653,894
2024		548,788
2025		374,753
2026		<u>225,446</u>
Total		<u>\$2,573,578</u>

(10) Deferred Compensation Plan

The Police Jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide) and Touchstone Investments. The Plan, available to all Police Jury employees, permits them to defer a portion of their salary until future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Police Jury established a custodial account with a third-party administrator who will hold the assets and income of the plan.

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The Police Jury has implemented GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Police Jury plan is held in a custodial account with a third-party administrator, the assets and liabilities are not presented in the Parish's financial statements.

(11) Employee Retirement

The Police Jury is a participating employer in three cost-sharing defined benefit plans. These plans are administered by separate public employee retirement systems, the Parochial Employees' Retirement System of Louisiana (PERS), the Louisiana State Employees' Retirement System (LASERS), and the Registrar of Voters Employees' Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Each system is administered by a separate board of trustees.

Each of the retirement systems issue an annually publicly available stand-alone report on their financial statements and required supplementary information. These reports may be obtained on each retirement system's website or on the Louisiana Legislative Auditor's website as follows:

Parochial Employees' Retirement System – [www.persla.org](http://www.persla.org)  
Louisiana State Employees' Retirement System – [www.lasersonline.org](http://www.lasersonline.org)  
Registrar of Voters Employees' Retirement System – [www.larovers.com](http://www.larovers.com)  
Louisiana Legislative Auditor – [www.lla.la.gov](http://www.lla.la.gov)

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

Substantially all employees of the Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple employer defined benefit pension plan established by Act 205 of the 1952 regular session of the legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana. All employees of the Police Jury are members of Plan A only.

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

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% 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 five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

**Deferred Retirement Option Plan:** Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the 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.

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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 (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP 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 DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits: For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2017 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 over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Louisiana State Employees' Retirement System (LASERS)

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of LA R.S. 11:401, as amended, for eligible state officers, employees and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

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**Retirement Benefits:** The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. LASERS' rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015, may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan

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will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Deferred Retirement Benefits: The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

For members who are in the Harbor Police Plan, the annual DROP Interest Rate is the three-year average (calculated as the compound average of 36 months) investment return of the plan assets for the period ending the June 30th immediately preceding the given date. The average rate so determined is to be reduced by a "contingency" adjustment of 0.5%, but not to be below zero. DROP interest is forfeited if member does not cease employment after DROP participation.

Disability Benefits: Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

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Members of the Harbor Police Retirement System who became disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service of 100% of final average compensation if the injury was the result of an intentional act of violence. If the disability benefit retiree is permanently confined to a wheelchair, or, is an amputee incapable of serving as a law enforcement officer, or the benefit is permanently legally binding, there is no reduction to the benefit if the retiree becomes gainfully employed.

Survivor's Benefits: Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation, and cease upon remarriage, and children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

Cost of Living Adjustments: As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Registrar of Voters Employees' Retirement System (ROVERS)

The Registrar of Voters Employees' Retirement System of Louisiana is a cost-sharing, multiple-employer defined benefit pension plan established in accordance with Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

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Retirement Benefits: 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: 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. 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.

Survivor Benefits: 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.

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Deferred Retirement Option Plan: 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 into the plan fund cease, and the person resumes active contributing membership in the System.

Cost of Living Increases: Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.0% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

#### Funding Policy

Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

Employer contributions rates to the plans are required and actuarially determined for PERS, LASERS, and ROVERS. The contribution rates in effect for the year ended, for the Police Jury were as follows:

Parocial Employees' Retirement System of Louisiana (Plan A)	12.25%
Louisiana State Employees' Retirement System (LASERS) - judges	42.50%
Registrar of Voters Employees' Retirement System	18.00%

In accordance with state statute, the Systems also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-

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employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021. The Police Jury recognized non-employer contributions as follows:

Parocial Employees' Retirement System of Louisiana (Plan A)	\$ 36,556
Louisiana State Employees' Retirement System (LASERS) - judges	-
Registrar of Voters Employees' Retirement System	<u>10,000</u>
	<u>\$ 46,556</u>

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: The following schedule lists the Police Jury's proportionate share of the net pension liability allocated by each of the pension plans based on the measurement dates. The Police Jury uses this measurement to record its net pension liability and associated amounts as of December 31, 2021 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at the measurement date for each plan, along with the change compared prior year rates. The Police Jury's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension		Measurement Rate		Increase (Decrease)
	Liability (Asset)				
	Governmental	Activities	Current	Previous	
PERS	**	\$ (762,409)	0.434814%	0.420060%	0.014754%
LASERS	*	109,914	0.002000%	0.001940%	0.000060%
ROVERS	*	<u>9,735</u>	0.306877%	0.356658%	-0.049781%
Total		<u>\$ 642,760</u>			

\* June 30, 2021 measurement date

\*\* December 31, 2020 measurement date

The following schedule lists each pension plan's recognized pension expense of the Police Jury for the year ended December 31, 2021:

Parocial Employees' Retirement System of Louisiana (Plan A)	\$ 89,671
Louisiana State Employees' Retirement System (LASERS) - judges	13,054
Registrar of Voters Employees' Retirement System	<u>(7,981)</u>
Total	<u>\$ 94,744</u>

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At December 31, 2021, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Parochial Employees' Retirement System of Louisiana (PERS):

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 185,621	\$ 90,998
Change of assumptions	249,436	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	30,393	3,901
Net differences between projected and actual earnings on plan investments	-	1,488,001
Contributions subsequent to the measurement date	<u>346,727</u>	<u>-</u>
Totals	<u>\$ 812,177</u>	<u>\$ 1,582,900</u>

Louisiana State Employees' Retirement System (LASERS):

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 109	\$ -
Change of assumptions	2,692	-
Net differences between projected and actual earnings on plan investments	-	25,632
Contributions subsequent to the measurement date	<u>8,369</u>	<u>-</u>
Totals	<u>\$ 11,170</u>	<u>\$ 25,632</u>

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Registrar of Voters Employees' Retirement System (ROVERS):

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 4,486	\$ 5,626
Change of assumptions	10,711	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	5,303	12,350
Net differences between projected and actual earnings on plan investments	-	47,828
Contributions subsequent to the measurement date	4,458	-
Totals	\$ 24,958	\$ 65,804

The table below reports deferred outflows of resources related to pensions resulting from the Police Jury's contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended December 31, 2021.

Paroical Employees' Retirement System of Louisiana (Plan A)	\$ 346,727
Louisiana State Employees' Retirement System (LASERS) - judges	8,369
Registrar of Voters Employees' Retirement System	4,458
Total	\$ 359,554

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

Year Ended December 31,	PERS	LASERS	ROVERS	Total
2022	\$ (311,147)	\$ (1,647)	\$ (13,525)	\$ (326,319)
2023	(95,776)	(3,950)	(10,694)	(110,420)
2024	(467,438)	(5,823)	(8,253)	(481,514)
2025	(243,089)	(11,411)	(12,832)	(267,332)
Total	\$ (1,117,450)	\$ (22,831)	\$ (45,304)	\$ (1,185,585)

Actuarial Methods and Assumptions: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

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

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Valuation date	December 31, 2020	June 30, 2021	June 30, 2021
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment rate of return	6.4%, net of investment expense, including inflation	7.4% per annum, net of investment expenses	6.25%, net of investment expense
Projected salary increases	4.75%	Varies from 2.6% to 13.8% depending on member type	5.25%
Expected remaining service lives	4 years	2 years	5 years

Mortality:

Parochial Employees' Retirement System of Louisiana –

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

Louisiana State Employees' Retirement System (LASERS) –

Non-disabled members - The RP-2014 Blue Collar (males/ females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.

Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

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Registrar of Voters Employees' Retirement System -

RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.

Cost of Living Adjustments:

Parochial Employees' Retirement System of Louisiana –

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.

Louisiana State Employees' Retirement System –

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 projected benefit payments 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.

Registrar of Voters Employees' Retirement System -

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.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

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Notes to Basic Financial Statements

The target allocation and best estimates of arithmetic real rates of return for each major asset class included in the Systems' target asset allocation are summarized in the following table:

	Long-term Target Asset Allocation		
Asset Class	PERS	LASERS	ROVERS
Fixed Income	33.00%	-	22.50%
Equity	51.00%	-	57.50%
Alternatives	14.00%	-	10.00%
Other	2.00%	-	10.00%
Total	100.00%	-	100.00%

	Long-term Expected Portfolio Real Rate of Return		
Asset Class	PERS	LASERS	ROVERS
Cash	0.00%	-0.29%	
Fixed Income	0.86%	4.43%	0.66%
Equity	3.36%	9.21%	4.51%
Alternatives	0.67%	6.93%	0.63%
Other	0.11%	0.00%	0.45%
Total Fund	5.00%	5.81%	6.25%
Inflation	2.00%	2.30%	2.50%
Expected Arithmetic Nominal Return	7.00%	7.61%	8.75%

Discount Rate:

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rates used for each respective plan is displayed in the Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate table.

**Sensitivity to Changes in the Discount Rate:** The following table presents the Police Jury's proportionate share of the Net Pension Liability (NPL) using the discount rate of each Retirement System as well as what the Police Jury's proportionate share of the NPL 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 used by each of the Retirement Systems:

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	1% Decrease	Current Rate	1% Increase
PERS (Plan A)			
Discount Rates	5.400%	6.400%	7.400%
Net Pension Liability (Asset)	\$ 1,598,549	\$ 762,409	\$ (2,739,661)
LASERS			
Discount Rates	6.400%	7.400%	8.400%
Net Pension Liability (Asset)	\$ 148,926	\$ (109,914)	\$ 76,721
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Net Pension Liability (Asset)	\$ 55,526	\$ (9,735)	\$ (29,241)

(12) Interfund Transactions

- A. A summary of interfund receivables and payables of the primary government at December 31, 2021, follows:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 39,031	\$ -
Nonmajor governmental funds	133,315	172,346
Total interfund receivables and payables	\$ 172,346	\$ 172,346

The above amounts are for reimbursements owed for expenditures paid for those funds.

- B. Transfers consisted of the following at December 31, 2021:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 35,248	\$ 333,515
Parish Road Fund	1,776,000	-
Sales Tax Fund	-	1,200,000
1% Sales Tax District No. 2 Fund	-	2,072,961
Total major governmental funds	1,811,248	3,606,476
Nonmajor governmental funds	2,206,476	411,248
Total transfers	\$ 4,017,724	\$ 4,017,724

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted

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revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(13) Tax Abatements

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2021, \$289,048 in Parish ad valorem tax revenues were abated by the state of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption Program.

(14) Risk Management

The Police Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(15) Litigation and Claims

The Police Jury is subject to various lawsuits and claims, many of which arise in the normal course of business. The Police Jury's legal counsel has reviewed the claims and lawsuits, in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount or range of potential loss to the Police Jury not covered by insurance. As a result of the review, there are no claims and lawsuits that an unfavorable outcome would materially affect the financial statements. Also, the Police Jury may be exposed to losses for which the amounts cannot be determined at this time.

The Police Jury also owns and operates a parish landfill. As of December 31, 2021, the Jury was not aware of any environmental liabilities with respect to the landfill, not already recognized in the financial statements. Nor was the Police Jury aware of any environmental issues regarding any other properties or holdings of the parish.

(16) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency.

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(17) Acadia Parish Solid Waste Landfill Closure and Post-Closure Costs

State and federal laws and regulations require that the Police Jury place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses relating to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The operating expenses related to current activities of the landfill are accounted for in a governmental fund. The recognition of these landfill closure and post-closure care costs are accounted for in the government-wide financial statements and are based on the amount of space used during the year.

The estimated liability for landfill closure and post-closure care costs is \$6,180,183 at December 31, 2021, which represents the cumulative amount reported to date based on 45.85% usage (filled) of the landfill. It is estimated that an additional \$7,298,951 will be recognized as closure and post-closure care costs between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2060), which represents an estimated remaining life of 40 years. The estimated total current cost of the landfill closure and post-closure care of \$13,479,134 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired at December 31, 2021. However, the actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Police Jury meets the requirements for providing financial assurance for the closure and post-closure care costs set forth by the Environmental Protection Agency and the Department of Environmental Quality under LAC 33:VII.727.A.2.d.ix.

The Police Jury has a formal trust agreement with the Bank of Commerce and Trust Company for the benefit of the Louisiana Department of Environmental Quality. The trust was established to provide financial assurance for the estimated closure and post-closure cost of the landfill. At December 31, 2021, the actual trust value was \$3,065,052, with the estimated liability for closure and post-closure costs totaling \$6,180,183. The remaining \$3,115,131 in estimated closure and post-closure costs liability is covered by general governmental revenues.

(18) New Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, Leases. The statement increased the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions of GASB Statement No. 87 are effective for fiscal years beginning after December 15, 2021. The effect of implementation on the Police Jury's financial statements has not yet been determined.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 3,217,000	\$ 2,963,550	\$ 3,134,526	\$ 170,976
Licenses and permits	671,000	688,250	757,153	68,903
Intergovernmental:				
Federal grants	1,411,075	527,450	1,363,741	836,291
Other state funds	537,500	548,713	632,603	83,890
Charges for services	1,164,850	1,112,500	1,158,566	46,066
Fines and forfeits	75,000	90,000	60,662	(29,338)
Investment income (loss)	35,000	(6,400)	(1,447)	4,953
Miscellaneous	155,100	126,150	98,233	(27,917)
Total revenues	<u>7,266,525</u>	<u>6,050,213</u>	<u>7,204,037</u>	<u>1,153,824</u>
Expenditures:				
Current -				
General government	3,589,755	3,872,830	3,782,235	90,595
Public safety	1,716,450	1,634,412	2,086,910	(452,498)
Economic development and assistance	168,545	206,895	182,432	24,463
Health and welfare	605,000	605,000	618,565	(13,565)
Culture and recreation	-	-	21,082	(21,082)
Capital outlay	<u>1,332,751</u>	<u>433,350</u>	<u>447,117</u>	<u>(13,767)</u>
Total expenditures	<u>7,412,501</u>	<u>6,752,487</u>	<u>7,138,341</u>	<u>(385,854)</u>
Excess (deficiencies) of revenues over expenditures	<u>(145,976)</u>	<u>(702,274)</u>	<u>65,696</u>	<u>767,970</u>
Other financing sources (uses):				
Transfers in	-	-	35,248	35,248
Transfers out	(183,315)	(333,515)	(333,515)	-
Bond issue costs	-	-	(28,425)	(28,425)
Proceeds from sale of capital assets	-	-	6,000	6,000
Total other financing sources (uses)	<u>(183,315)</u>	<u>(333,515)</u>	<u>(320,692)</u>	<u>12,823</u>
Net change in fund balance	(329,291)	(1,035,789)	(254,996)	780,793
Fund balance, beginning	<u>4,256,862</u>	<u>4,256,862</u>	<u>4,256,862</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,927,571</u>	<u>\$ 3,221,073</u>	<u>\$ 4,001,866</u>	<u>\$ 780,793</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Parish Road Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Taxes - ad valorem	\$ 1,280,000	\$ 1,288,600	\$ 1,325,014	\$ 36,414
Licenses and permits	3,200	1,200	925	(275)
Intergovernmental revenues -				
State funds -				
State shared revenue	80,000	60,000	81,359	21,359
Other	795,000	576,250	664,744	88,494
Investment income	26,500	(12,500)	(15,205)	(2,705)
Miscellaneous	-	76,500	76,366	(134)
Total revenues	<u>2,184,700</u>	<u>1,990,050</u>	<u>2,133,203</u>	<u>143,153</u>
<b>Expenditures:</b>				
Current -				
Public works	3,092,275	3,259,250	3,165,526	93,724
Capital outlay	790,500	636,000	603,088	32,912
Debt service:				
Principal	77,100	77,100	77,099	1
Interest	12,825	12,825	12,599	226
Total expenditures	<u>3,972,700</u>	<u>3,985,175</u>	<u>3,858,312</u>	<u>126,863</u>
Deficiency of revenues over expenditures	<u>(1,788,000)</u>	<u>(1,995,125)</u>	<u>(1,725,109)</u>	<u>270,016</u>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets	20,000	5,000	5,000	-
Transfers in	1,776,000	1,997,290	1,776,000	(221,290)
Total other financing sources (uses)	<u>1,796,000</u>	<u>2,002,290</u>	<u>1,781,000</u>	<u>(221,290)</u>
Net change in fund balance	8,000	7,165	55,891	48,726
Fund balance, beginning	<u>3,721,906</u>	<u>3,721,906</u>	<u>3,721,906</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,729,906</u>	<u>\$ 3,729,071</u>	<u>\$ 3,777,797</u>	<u>\$ 48,726</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Sales Tax Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - sales and use	\$7,600,000	\$ 8,200,100	\$10,621,589	\$2,421,489
Investment income (loss)	108,500	(10,250)	(19,666)	(9,416)
Miscellaneous	10,000	21,700	30,837	9,137
Total revenues	<u>7,718,500</u>	<u>8,211,550</u>	<u>10,632,760</u>	<u>2,421,210</u>
Expenditures:				
Current -				
Health and welfare	6,479,442	7,013,500	6,911,830	101,670
Capital outlay	<u>1,922,500</u>	<u>778,500</u>	<u>432,487</u>	<u>346,013</u>
Total expenditures	<u>8,401,942</u>	<u>7,792,000</u>	<u>7,344,317</u>	<u>447,683</u>
Excess (deficiency) of revenues over expenditures	(683,442)	419,550	3,288,443	2,868,893
Other financing uses:				
Transfers out	<u>(1,300,000)</u>	<u>(1,400,000)</u>	<u>(1,300,000)</u>	<u>100,000</u>
Net change in fund balance	(1,983,442)	(980,450)	1,988,443	2,968,893
Fund balance, beginning	<u>11,382,779</u>	<u>11,382,779</u>	<u>11,382,779</u>	<u>-</u>
Fund balance, ending	<u>\$9,399,337</u>	<u>\$ 10,402,329</u>	<u>\$13,371,222</u>	<u>\$2,968,893</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
1 % Sales Tax District No. 2 Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - sales and use	\$ 2,400,000	\$ 3,075,000	\$ 3,917,958	\$ 842,958
Investment income (loss)	7,500	(9,500)	(10,702)	(1,202)
Total revenues	<u>2,407,500</u>	<u>3,065,500</u>	<u>3,907,256</u>	<u>841,756</u>
Expenditures:				
Current -				
Public works	<u>210,700</u>	<u>276,600</u>	<u>246,596</u>	<u>30,004</u>
Excess of revenues over expenditures	2,196,800	2,788,900	3,660,660	871,760
Other financing uses:				
Transfers out	<u>(2,195,050)</u>	<u>(2,195,050)</u>	<u>(2,072,961)</u>	<u>122,089</u>
Net change in fund balance	1,750	593,850	1,587,699	993,849
Fund balance, beginning	<u>3,025,991</u>	<u>3,025,991</u>	<u>3,025,991</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,027,741</u>	<u>\$ 3,619,841</u>	<u>\$ 4,613,690</u>	<u>\$ 993,849</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Mosquito Control Sales Tax District No. 3 Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes - sales and use	\$ 650,000	\$ 1,065,000	\$ 1,360,446	\$ 295,446
Investment income (loss)	50,000	(4,500)	(6,171)	(1,671)
Miscellaneous	12,000	12,000	8,951	(3,049)
Total revenues	<u>712,000</u>	<u>1,072,500</u>	<u>1,363,226</u>	<u>290,726</u>
Expenditures:				
Current -				
Health and welfare	<u>701,900</u>	<u>746,500</u>	<u>929,748</u>	<u>(183,248)</u>
Net change in fund balance	10,100	326,000	433,478	107,478
Fund balance, beginning	<u>2,757,728</u>	<u>2,757,728</u>	<u>2,757,728</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,767,828</u>	<u>\$ 3,083,728</u>	<u>\$ 3,191,206</u>	<u>\$ 107,478</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability/Asset  
Parochial Employees' Retirement System - Plan A  
For the Year Ended December 31, 2021

* Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.563776%	\$ 130,800	\$2,123,300	6.2%	99.15%
2016	0.474515%	\$ 1,061,701	\$2,270,200	46.8%	92.23%
2017	0.479947%	\$ 889,611	\$2,254,584	39.5%	94.15%
2018	0.432709%	\$ (321,177)	\$2,333,242	13.8%	101.98%
2019	0.402482%	\$ 1,786,360	\$2,592,491	68.9%	88.86%
2020	0.420060%	\$ 19,774	\$2,331,740	0.8%	99.89%
2021	0.434814%	\$ (762,409)	\$2,884,788	26.4%	104.00%

\*The amounts presented have a measurement date of the previous fiscal year.

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer Contributions  
Parochial Employees' Retirement System - Plan A  
For the Year Ended December 31, 2021

<u>Year Ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2015	\$ 326,915	\$ 326,915	\$ -	\$ 2,270,200	14.40%
2016	\$ 305,421	\$ 305,421	\$ -	\$ 2,254,584	13.55%
2017	\$ 291,659	\$ 291,659	\$ -	\$ 2,333,242	12.50%
2018	\$ 268,240	\$ 268,240	\$ -	\$ 2,592,491	10.35%
2019	\$ 284,822	\$ 284,822	\$ -	\$ 2,331,740	12.21%
2020	\$ 355,757	\$ 355,757	\$ -	\$ 2,904,138	12.25%
2021	\$ 346,727	\$ 346,727	\$ -	\$ 2,875,407	12.06%

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Louisiana State Employees' Retirement System  
For the Year Ended December 31, 2021

* Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.002070%	\$ 140,859	\$ 35,234	399.8%	62.70%
2016	0.002170%	\$ 170,165	\$ 44,775	380.0%	57.70%
2017	0.002180%	\$ 153,306	\$ 38,379	399.5%	62.50%
2018	0.002100%	\$ 143,082	\$ 38,379	372.8%	64.30%
2019	0.002010%	\$ 145,623	\$ 38,379	379.4%	62.90%
2020	0.001940%	\$ 160,368	\$ 38,379	417.9%	58.00%
2021	0.002000%	\$ 109,914	\$ 39,600	277.6%	72.78%

\*The amounts presented have a measurement date of June 30th.

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer Contributions  
Louisiana State Employesss' Retirement System  
For the Year Ended December 31, 2021

<u>Year Ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2015	\$ 17,006	\$ 17,006	\$ -	\$ 44,775	37.98%
2016	\$ 14,603	\$ 14,603	\$ -	\$ 38,379	38.05%
2017	\$ 14,987	\$ 14,987	\$ -	\$ 38,379	39.05%
2018	\$ 15,390	\$ 15,390	\$ -	\$ 38,379	40.10%
2019	\$ 16,057	\$ 16,057	\$ -	\$ 38,379	41.84%
2020	\$ 16,292	\$ 16,292	\$ -	\$ 38,379	42.50%
2021	\$ 17,044	\$ 17,044	\$ -	\$ 39,600	43.04%

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability  
Registrar of Voters Employees' Retirement System  
For the Year Ended December 31, 2021

* Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.522107%	\$ 127,874	\$ 70,825	180.5%	76.86%
2016	0.549630%	\$ 127,866	\$ 68,027	188.0%	73.98%
2017	0.522107%	\$ 89,642	\$ 73,116	122.6%	80.51%
2018	0.317810%	\$ 75,017	\$ 58,726	127.7%	80.57%
2019	0.315770%	\$ 75,017	\$ 44,092	170.1%	84.83%
2020	0.356658%	\$ 76,834	\$ 45,145	170.2%	83.32%
2021	0.306877%	\$ 9,735	\$ 47,093	20.7%	97.68%

\*The amounts presented have a measurement date of June 30th.

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer Contributions  
Registrar of Voters Employees' Retirement System  
For the Year Ended December 31, 2021

<u>Year Ended December 31,</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
2015	\$ 15,275	\$ 15,275	\$ -	\$ 68,027	22.45%
2016	\$ 15,546	\$ 15,546	\$ -	\$ 73,116	21.26%
2017	\$ 8,153	\$ 8,153	\$ -	\$ 58,726	13.88%
2018	\$ 7,655	\$ 7,655	\$ -	\$ 44,092	17.36%
2019	\$ 8,126	\$ 8,126	\$ -	\$ 45,145	18.00%
2020	\$ 8,215	\$ 8,215	\$ -	\$ 45,640	18.00%
2021	\$ 8,311	\$ 8,311	\$ -	\$ 47,576	17.47%

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

The Acadia Parish Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to November 1, each Department Head submits a proposed operating budget for the ensuing year to the Secretary/Treasurer. He submits to the Police Jury a proposed operating budget for the fiscal year commencing the following January 1. The proposed operating budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget is published, and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program, or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury.
6. All budgetary appropriations lapse at the end of each fiscal year.
7. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Police Jury. Such amendments were not material in relation to the original appropriations.

The General Fund and the Mosquito Control Sales Tax District No. 3 Fund reported excess expenditures over appropriations.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Required Supplementary Information

(2) Pension Plans

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms.

Changes of assumptions –

* Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2015	7.25%	7.25%	3.00%	4	5.75%
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	6.75%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.75%
2020	6.50%	6.50%	2.40%	4	4.75%
2021	6.40%	6.40%	2.40%	4	4.75%

\* The amounts presented have a measurement date of the previous fiscal year end.

B. Louisiana State Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms.

Changes of assumptions –

* Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2015	7.750%	7.750%	3.000%	3	3.00%
2016	7.750%	7.750%	3.000%	3	3.00%
2017	7.700%	7.700%	2.750%	3	2.80%
2018	7.650%	7.650%	2.750%	3	2.80%
2019	7.600%	7.600%	2.500%	2	2.80%
2020	7.550%	7.550%	2.300%	2	2.60%
2021	7.400%	7.400%	2.300%	2	2.60%

\* The amounts presented have a measurement date of June 30th.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Required Supplementary Information

C. Registrar of Voters Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms.

Changes of assumptions –

* Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2015	7.00%	7.00%	2.50%	5	6.00%
2016	7.00%	7.00%	2.50%	5	6.00%
2017	6.75%	6.75%	2.50%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2019	6.50%	6.50%	2.40%	5	6.00%
2020	6.40%	6.40%	2.30%	5	5.25%
2021	6.25%	6.25%	2.30%	5	5.25%

\* The amounts presented have a measurement date of June 30th.

**OTHER SUPPLEMENTARY INFORMATION**

**OTHER FINANCIAL INFORMATION**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2021

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and interest bearing deposits	\$ 1,056,843	\$ 621,357	\$ 319,917	\$1,998,117
Investments	3,270,159	38,252	1,404,203	4,712,614
Taxes receivable	1,453,267	-	-	1,453,267
Other receivables	1,045	-	-	1,045
Due from other funds	-	133,315	-	133,315
Due from other governmental agencies	341,618	-	-	341,618
Total assets	\$6,122,932	\$ 792,924	\$1,724,120	\$8,639,976
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 18,429	\$ -	\$ 37,016	\$ 55,445
Retainage payable	12,403	-	-	12,403
Accrued payroll liabilities	50,356	-	-	50,356
Due to other funds	39,031	133,315	-	172,346
Total liabilities	120,219	133,315	37,016	290,550
Fund balances:				
Restricted	2,662,305	659,609	1,687,004	5,008,918
Committed	2,984,291	-	-	2,984,291
Assigned	356,117	-	100	356,217
Total fund balances	6,002,713	659,609	1,687,104	8,349,426
Total liabilities and fund balances	\$6,122,932	\$ 792,924	\$1,724,120	\$8,639,976

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Governmental Funds

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

	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues:</b>				
Taxes	\$1,766,720	\$ -	\$ -	\$ 1,766,720
Intergovernmental revenues -				
Federal grants	319,004	-	-	319,004
State funds	57,694	-	-	57,694
Charges for services	172,254	-	-	172,254
Fines and forfeits	243,088	-	-	243,088
Investment income (loss)	(3,723)	563	(10,770)	(13,930)
Miscellaneous	53,647	-	-	53,647
Total revenues	<u>2,608,684</u>	<u>563</u>	<u>(10,770)</u>	<u>2,598,477</u>
<b>Expenditures:</b>				
Current -				
General government	145,315	15	-	145,330
Public safety	1,947	-	-	1,947
Public works	-	-	749,744	749,744
Economic development	442,770	-	-	442,770
Health and welfare	1,124,953	-	-	1,124,953
Culture and recreation	418,152	-	-	418,152
Debt service				
Principal	-	592,678	-	592,678
Interest	-	102,138	-	102,138
Capital outlay	235,781	-	142,024	377,805
Total expenditures	<u>2,368,918</u>	<u>694,831</u>	<u>891,768</u>	<u>3,955,517</u>
Excess (deficiency) of revenues over expenditures	<u>239,766</u>	<u>(694,268)</u>	<u>(902,538)</u>	<u>(1,357,040)</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of debt	-	4,060,000	-	4,060,000
Payment to refunded agent	-	(4,635,322)	-	(4,635,322)
Transfers in	200,000	806,476	1,200,000	2,206,476
Transfers out	(35,248)	-	(376,000)	(411,248)
Proceeds from sale of capital assets	22,326	-	-	22,326
Total other financing sources (uses)	<u>187,078</u>	<u>231,154</u>	<u>824,000</u>	<u>1,242,232</u>
Net change in fund balances	<u>426,844</u>	<u>(463,114)</u>	<u>(78,538)</u>	<u>(114,808)</u>
Fund balances, beginning	<u>5,575,869</u>	<u>1,122,723</u>	<u>1,765,642</u>	<u>8,464,234</u>
Fund balances, ending	<u>\$6,002,713</u>	<u>\$ 659,609</u>	<u>\$ 1,687,104</u>	<u>\$ 8,349,426</u>

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## NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for and report the proceeds of specific revenue sources that are legally restricted for specific purposes other than debt service or capital projects.

### **Legros Memorial Airport Fund**

To account for the operation and maintenance of the Legros Memorial Airport. Financing is provided primarily from federal and state grants, rental income, and General Fund transfers.

### **Acadia Rice Arena Maintenance Fund**

To account for the operation and maintenance of the Acadia Rice Arena. Financing is provided primarily from ad valorem taxes, rental income, recreation fees, and concession sales.

### **Cooperative Extension Facility Maintenance Fund**

To account for the operation and maintenance of the Cooperative Extension Facility. Financing is provided primarily from ad valorem taxes.

### **Health Unit Maintenance Fund**

To account for the operation and maintenance of the Health Unit Facility. Funding is provided primarily from ad valorem taxes and federal and state grants.

### **Criminal Court Fund**

To account for the deposited fines and forfeitures to be used and paid for specific and specified expenses generally related to the Judges of the 15th Judicial District and the Office of the District Attorney, upon a motion by the District Attorney and order of the District Court.

### **Local Emergency Planning Commission Fund**

To account for the fee revenues from hazardous material facilities in the parish.

### **Law Enforcement Witness Fund**

To account for the payment of witness fees to off-duty law enforcement officers who in their official capacity are required to be present as a witness in criminal cases. Witness fees are paid from special court costs levied in criminal cases.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
December 31, 2021

	Legros Memorial Airport Fund	Acadia Rice Arena Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Health Unit Maintenance Fund
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 2,721	\$ 434,238	\$ 406,092	\$ 72,831
Investments	56,003	632,880	1,823,500	757,776
Taxes receivable	-	363,307	363,340	726,620
Other receivables	-	-	1,045	-
Due from other governmental agencies	278,740	-	-	51,767
Total assets	<u>\$337,464</u>	<u>\$1,430,425</u>	<u>\$2,593,977</u>	<u>\$1,608,994</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 9,008	\$ 786	\$ 75	\$ 7,343
Retainage payable	12,403	-	-	-
Accrued payroll liabilities	3,357	16,785	-	30,214
Due to other funds	39,031	-	-	-
Total liabilities	<u>63,799</u>	<u>17,571</u>	<u>75</u>	<u>37,557</u>
Fund balances:				
Restricted	-	-	2,593,902	-
Committed	-	1,412,854	-	1,571,437
Assigned	273,665	-	-	-
Total fund balances	<u>273,665</u>	<u>1,412,854</u>	<u>2,593,902</u>	<u>1,571,437</u>
Total liabilities and fund balances	<u>\$337,464</u>	<u>\$1,430,425</u>	<u>\$2,593,977</u>	<u>\$1,608,994</u>

Criminal Court Fund	Local Emergency Planning Commission Fund	Law Enforcement Witness Fund	Total
\$ 58,509	\$ 22,860	\$ 59,592	\$ 1,056,843
-	-	-	3,270,159
-	-	-	1,453,267
-	-	-	1,045
11,111	-	-	341,618
<u>\$ 69,620</u>	<u>\$ 22,860</u>	<u>\$ 59,592</u>	<u>\$ 6,122,932</u>

\$ 1,217	\$ -	\$ -	\$ 18,429
-	-	-	12,403
-	-	-	50,356
-	-	-	39,031
<u>1,217</u>	<u>-</u>	<u>-</u>	<u>120,219</u>

68,403	-	-	2,662,305
-	-	-	2,984,291
-	22,860	59,592	356,117
<u>68,403</u>	<u>22,860</u>	<u>59,592</u>	<u>6,002,713</u>

<u>\$ 69,620</u>	<u>\$ 22,860</u>	<u>\$ 59,592</u>	<u>\$ 6,122,932</u>
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ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Special Revenue Funds

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

	Legros Memorial Airport Fund	Acadia Rice Arena Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Health Unit Maintenance Fund
Revenues:				
Taxes	\$ -	\$ 441,686	\$ 441,687	\$ 883,347
Intergovernmental revenues -				
Federal grants	165,758	21,816	-	131,430
State funds	3,454	-	-	54,240
Charges for services	-	153,421	-	-
Fines and forfeits	-	-	-	10,155
Investment income (loss)	46	(4,955)	4,440	(3,254)
Miscellaneous	37,464	5,939	3,250	6,994
Total revenues	<u>206,722</u>	<u>617,907</u>	<u>449,377</u>	<u>1,082,912</u>
Expenditures:				
Current -				
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Economic development	179,634	-	263,136	-
Health and welfare	-	-	-	1,124,953
Culture and recreation	-	418,152	-	-
Capital outlay	149,120	32,411	54,250	-
Total expenditures	<u>328,754</u>	<u>450,563</u>	<u>317,386</u>	<u>1,124,953</u>
Excess (deficiency) of revenues over expenditures	<u>(122,032)</u>	<u>167,344</u>	<u>131,991</u>	<u>(42,041)</u>
Other financing sources (uses):				
Transfers in	200,000	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	12,500	9,826
Total other financing sources (uses)	<u>200,000</u>	<u>-</u>	<u>12,500</u>	<u>9,826</u>
Net change in fund balances	77,968	167,344	144,491	(32,215)
Fund balances, beginning	<u>195,697</u>	<u>1,245,510</u>	<u>2,449,411</u>	<u>1,603,652</u>
Fund balances, ending	<u>\$ 273,665</u>	<u>\$ 1,412,854</u>	<u>\$ 2,593,902</u>	<u>\$ 1,571,437</u>

Criminal Court Fund	Local Emergency Planning Commission Fund	Law Enforcement Witness Fund	Total
\$ -	\$ -	\$ -	\$1,766,720
-	-	-	319,004
-	-	-	57,694
-	3,865	14,968	172,254
232,933	-	-	243,088
-	-	-	(3,723)
-	-	-	53,647
<u>232,933</u>	<u>3,865</u>	<u>14,968</u>	<u>2,608,684</u>
129,662	-	15,653	145,315
-	1,947	-	1,947
-	-	-	442,770
-	-	-	1,124,953
-	-	-	418,152
-	-	-	235,781
<u>129,662</u>	<u>1,947</u>	<u>15,653</u>	<u>2,368,918</u>
<u>103,271</u>	<u>1,918</u>	<u>(685)</u>	<u>239,766</u>
-	-	-	200,000
(35,248)	-	-	(35,248)
-	-	-	22,326
<u>(35,248)</u>	<u>-</u>	<u>-</u>	<u>187,078</u>
68,023	1,918	(685)	426,844
<u>380</u>	<u>20,942</u>	<u>60,277</u>	<u>5,575,869</u>
<u>\$ 68,403</u>	<u>\$ 22,860</u>	<u>\$ 59,592</u>	<u>\$6,002,713</u>

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## NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds account for and report financial resources that are restricted or committed for payment of general long-term debt principal, interest, and paying agent fees.

### **Excess Revenue Sinking Fund**

To accumulate monies for payment of the Series 2013 \$938,000 Limited Tax Revenue Bonds. Debt service is secured by excess annual revenues.

### **Mosquito Control Sales Tax District No. 3 Sinking Fund**

To account for the payment of principal and interest requirements of the 2004 Certificate of Indebtedness. Debt service was retired by the 1/4% sales and use tax.

### **Certificates of Indebtedness Series 2010 Sinking Fund**

To account for excess annual revenue dedicated for the payment of principal and interest requirements of the 2010 Certificate of Indebtedness.

### **Sales Tax District No. 2 Series Bond Sinking Fund**

To accumulate monies for payment of the Series 2021 \$4,060,000 Sales Tax Refunding Bonds. Debt service is secured by the 1% sales and use tax.

### **Sales Tax District No. 2 Series Bond Reserve Fund**

To account for a specified amount or balance that is required to be kept in case any pledged revenues are insufficient to pay debt service requirements for Series 2012 \$9,750,000 Limited Tax Revenue Bonds.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Debt Service Funds

Combining Balance Sheet  
December 31, 2021

	Excess Revenue Sinking Fund	Mosquito Control Sales Tax District No. 3 Sinking Fund	Sales Tax District No.2 Bond Sinking Fund	Sales Tax District No. 2 Bond Reserve Fund	Total
ASSETS					
Cash and interest-bearing deposits	\$227,878	\$ 1,720	\$ 391,662	\$ 97	\$ 621,357
Investments	-	38,252	-	-	38,252
Due from other funds	-	-	133,315	-	133,315
Total assets	<u>\$227,878</u>	<u>\$ 39,972</u>	<u>\$ 524,977</u>	<u>\$ 97</u>	<u>\$ 792,924</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Due to other funds	\$133,315	\$ -	\$ -	\$ -	\$ 133,315
Fund balance:					
Restricted	94,563	39,972	524,977	97	659,609
Total liabilities and fund balance	<u>\$227,878</u>	<u>\$ 39,972</u>	<u>\$ 524,977</u>	<u>\$ 97</u>	<u>\$ 792,924</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Debt Service Funds

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

	Excess Revenue Sinking Fund	Mosquito Control Sales Tax District No. 3 Sinking Fund	Sales Tax District No. 2 Bond Sinking Fund	Sales Tax District No. 2 Bond Reserve Fund	Total
Revenues:					
Investment income	\$ 110	\$ 19	\$ 322	\$ 112	\$ 563
Expenditures:					
General government	-	-	-	15	15
Debt service -					
Principal retirement	130,000	-	58,000	404,678	592,678
Interest	3,315	-	98,823	-	102,138
Total expenditures	<u>133,315</u>	<u>-</u>	<u>156,823</u>	<u>404,693</u>	<u>694,831</u>
Excess (deficiency) of revenues over expenditures	<u>(133,205)</u>	<u>19</u>	<u>(156,501)</u>	<u>(404,581)</u>	<u>(694,268)</u>
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	4,060,000	-	4,060,000
Payment to refunded agent	-	-	(4,635,322)	-	(4,635,322)
Transfers in	133,515	-	672,961	-	806,476
Total other financing sources (uses)	<u>133,515</u>	<u>-</u>	<u>97,639</u>	<u>-</u>	<u>231,154</u>
Net change in fund balances	310	19	(58,862)	(404,581)	(463,114)
Fund balances, beginning	<u>94,253</u>	<u>39,953</u>	<u>583,839</u>	<u>404,678</u>	<u>1,122,723</u>
Fund balances, ending	<u>\$ 94,563</u>	<u>\$ 39,972</u>	<u>\$ 524,977</u>	<u>\$ 97</u>	<u>\$ 659,609</u>

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## NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities.

### **Sales Tax Road Bonds 2008 Refunding Fund**

To account for the proceeds from the issuance of 2008 refunding bonds for road maintenance and construction projects.

### **LCDBG Fund**

To account for the receipt and disbursement of LCDGB funds utilized for various projects within the parish.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Capital Projects Funds

Combining Balance Sheet  
December 31, 2021

	<u>Sales Tax Road Bonds 2008 Refunding Fund</u>	<u>LCDBG Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 319,817	\$ 100	\$ 319,917
Investments	<u>1,404,203</u>	<u>-</u>	<u>1,404,203</u>
Total assets	<u>\$ 1,724,020</u>	<u>\$ 100</u>	<u>\$ 1,724,120</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	<u>\$ 37,016</u>	<u>\$ -</u>	<u>\$ 37,016</u>
Fund balances:			
Restricted	1,687,004	-	1,687,004
Assigned	<u>-</u>	<u>100</u>	<u>100</u>
Total fund balances	<u>1,687,004</u>	<u>100</u>	<u>1,687,104</u>
Total liabilities and fund balances	<u>\$ 1,724,020</u>	<u>\$ 100</u>	<u>\$ 1,724,120</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Capital Projects Funds

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

	<u>Sales Tax Road Bonds 2008 Refunding Fund</u>	<u>LCDBG Fund</u>	<u>Total</u>
Revenues:			
Investment income (loss)	\$ (10,770)	\$ -	\$ (10,770)
Expenditures:			
Public works	749,744	-	749,744
Capital outlay	<u>142,024</u>	<u>-</u>	<u>142,024</u>
Total expenditures	<u>891,768</u>	<u>-</u>	<u>891,768</u>
Deficiency of revenues over expenditures	<u>(902,538)</u>	<u>-</u>	<u>(902,538)</u>
Other financing sources (uses):			
Transfers in	1,200,000	-	1,200,000
Transfers out	<u>(376,000)</u>	<u>-</u>	<u>(376,000)</u>
Total other financing sources (uses)	<u>824,000</u>	<u>-</u>	<u>824,000</u>
Net change in fund balances	(78,538)	-	(78,538)
Fund balances, beginning	<u>1,765,542</u>	<u>100</u>	<u>1,765,642</u>
Fund balances, ending	<u>\$1,687,004</u>	<u>\$ 100</u>	<u>\$ 1,687,104</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Justice System Funding Schedule - Receiving Entity  
For the Year Ended December 31, 2021

<b>Cash Basis Presentation</b>	First Six Month Period Ended <u>6/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts from:		
Criminal Court Costs/Fees -		
15th Judicial District Attorney	\$ 26,310	\$ 21,284
Acadia Parish Sheriff	127,282	97,125
Crowley City Court	<u>13,779</u>	<u>11,586</u>
Total Receipts	<u>\$ 167,371</u>	<u>\$ 129,995</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
Huey Bryan Borill, Secretary-Treasurer  
Year Ended December 31, 2021

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 66,958
Benefits - insurance	19,187
Benefits - retirement	5,098
Travel	389
Registration fees	685
Other: cell phones	905
Total	<u>\$ 93,222</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Compensation  
Police Juror Members  
Year Ended December 31, 2021

Chance Henry	\$ 12,600
Alphonse J. Credeur	11,400
Gordon R. Morgan	11,400
Jeffery Morgan	11,400
Jimmie J. Pellerin	11,400
Patrick Daigle	11,400
Steve Comeaux	11,400
Walter Andrus	11,400
Total	<u>\$ 92,400</u>

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

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

To the Members of the Acadia Parish Police Jury  
Crowley, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acadia Parish Police Jury (Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated June 29, 2022.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Police Jury's internal control over financial reporting (internal control) as a basis for designing 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 Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control.

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

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

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2021-001.

## **Acadia Parish Police Jury's Response to Findings**

The Acadia Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
June 29, 2022

# KOLDER, SLAVEN & COMPANY, LLC

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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 Members of the Acadia Parish Police Jury  
Crowley, Louisiana

### Report on Compliance for Each Major Federal Program

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

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

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

#### *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 the 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 the 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 the 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 the 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 the 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 the 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 the 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 the 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**

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

combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 29, 2022

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Pass - Through Identifying No.	Passed Through to Sub- recipients	Expenditures
United States Department of Agriculture Passed through State of Louisiana Department of Public Health WIC Supplemental Nutrition Program for Women, Infants, and Children	10.557	62290	\$ -	\$ 131,430
United States Department of Transportation and Development (DOTD) - Passed through State of Louisiana, Department of Transportation and Development				
Airport Improvement Program	20.106	3-22-0013-014-2020	-	106,258
Airport Improvement Program	20.106	3-22-0013-016-2021	-	25,783
COVID-19 - Airport Improvement Program and COVID-19 Airports Programs	20.106	LA-2020-007	-	30,000
Total DOTD/ Airport Improvement Programs			-	162,041
United States Department of Homeland Security -Passed through State of Louisiana Department of Homeland Security and Emergency Preparedness				
Flood Mitigation Assistance	97.029	PJ-06-LA-2018-023	-	749,336
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4570LAPW212	-	16,427
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4570LAPW180	-	26,013
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4570LAPW323	-	3,750
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4559LAPW173	-	30,590

(continued)

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Schedule of Expenditures of Federal Awards (Continued)  
Year Ended December 31, 2021

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Pass - Through Identifying No.	Passed Through to Subrecipients	Expenditures
United States Department of Homeland Security - Passed through State of LA				
Department of Homeland Security and Emergency Preparedness (continued)				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4559LAPW180	-	10,351
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4559LAPW441	-	21,816
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4559LAPW332	-	3,079
Total Disaster Grants			-	112,026
Emergency Management				
Performance Grants	97.042	EMT-2019-EP-00006-S01	-	22,934
Emergency Management Performance Grants	97.042	EMT-2020-EP-00001-S01	-	14,304
Total Emergency Management Performance Grants			-	37,238
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	-	38,442
Total Department of Homeland Security			-	937,042
			\$ -	\$ 1,230,513

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2021

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Police Jury. The Police Jury reporting entity is defined in Note 1 to the basic financial statements for the year ended December 31, 2021. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies are included on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements for the year ending December 31, 2021.

(3) Indirect Cost Rate

The Police Jury has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Federal Emergency Managements Agency (FEMA)

The Police Jury included fiscal year 2020 expenditures in the 2021 Schedule of Expenditures of Federal Awards for the following:

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Expenditures
United States Department of Homeland Security -Passed through State of Louisiana Department of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	40,941

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

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

Part I. Summary of Auditor's Results:

**Financial Statements -**

Type of auditor's report issued: Financial statements of the governmental activities, each major fund, and the aggregate remaining fund information	Unmodified		
Financial statements of the aggregate discretely presented component units	Adverse		
Internal control over financial reporting: Material weakness(es) identified?	_____ Yes	_____ X No	
Significant deficiencies identified?	_____ Yes	_____ X None reported	
Noncompliance material to financial statements noted?	_____ X Yes	_____ No	

**Federal Awards -**

Type of auditor's report issued issued on compliance for major programs:	Unmodified		
Internal control over major programs: Material weakness(es) identified?	_____ Yes	_____ X No	
Significant deficiencies identified?	_____ Yes	_____ X None reported	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?	_____ Yes	_____ X No	

**Major programs -**

<u>Assistance Listing Number</u> 97.029	<u>Name of Federal Program or Cluster</u> Flood Mitigation Assistance
Dollar Threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee:	_____ Yes      _____ X No

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2021

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Internal Control Findings -

There were no internal control findings reported.

B. Compliance

See compliance finding 2021-001 on the schedule of current and prior year audit findings and management's corrective action plan.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

There are no findings and questioned costs related to federal programs that are required to be reported under the above guidance.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2021

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

There were no internal control findings to be reported.

B. Compliance and Other Matters

2021-001 Violation of State Budget Law

Fiscal Year Finding Initially Occurred: 2018

CONDITION: The actual expenditures of the General Fund and Mosquito Control Sales Tax District No. 3 Fund exceeded budgeted expenditures by more than 5%.

CRITERIA: Louisiana Revised Statute 39:1311 requires governments to amend general and special revenue fund budgets when actual expenditures plus expected expenditures exceed budgeted amounts by 5% or more or when actual revenues plus expected revenues will fall short of budgeted amounts by 5% or more.

CAUSE: The condition is a result of failure to properly monitor the expenditures of the Police Jury.

EFFECT: The Police Jury may not prevent and/or detect compliance violations due to revenue falling short of budgeted amounts, over expenditure of the appropriated budget, and/or errors or irregularities on a timely basis.

RECOMMENDATION: The Police Jury should periodically compare actual activity to budgeted amounts and adopt budgetary amendments as necessary to comply with state statute.

MANAGEMENT CORRECTIVE ACTION PLAN: Revenues and expenditures will be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1311

Part II. Prior Year Findings

A. Internal Control Over Financial Reporting

2020-001 Financial Records/Reconciliation

CONDITION: The Police Jury did not have adequate controls over recordation of transactions, reconciliations of account balances and monitoring of those accounts. Specific accounting areas involve the following: (1) fund balances in pooled cash account fixed assets) (3) capital projects (3) payroll and payroll liabilities and (4) the landfill trust.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2021

RECOMMENDATION: The Police Jury should implement their policies and procedures to ascertain those transactions are properly recorded and account balances reconciled on a timely basis.

CURRENT STATUS: Resolved.

B. Compliance

2020-002 Compliance with Budget Act

CONDITION: The Police Jury did not comply with the requirements of RS 39:1311 of the Local Government Budget Act.

RECOMMENDATION: Revenues and expenditures should be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1311.

CURRENT STATUS: Unresolved. See finding 2021-001.



# ACADIA PARISH —POLICE JURY—

CHANCE HENRY – PRESIDENT • STEVE COMEAUX – VICE PRESIDENT • BRYAN BORILL – SECRETARY/TREASURER

---

## DISTRICT 1

WALTER ANDRUS  
905 N Ave. E  
Crowley, LA 70526  
337.414.2623

June 29, 2022

## DISTRICT 2

JEFFERY MORGAN  
1190 Egan Hwy  
Egan, LA 70531  
337.581.2110

Kolder, Slaven & Company, LLC  
200 S. Main St  
Abbeville, LA 70510

## DISTRICT 3

CHANCE HENRY  
P.O. Box 400  
Mermentau, LA 70556  
337.824.7720

The following is management's response to the findings reported in the 2021 Financial Report and 2020 Financial Report submitted for Acadia Parish Police Jury.

## DISTRICT 4

GORDON MORGAN  
2352 Mark Twain Road  
Crowley, LA 70526  
337.581.2544

### CURRENT YEAR FINDINGS

#### B. COMPLIANCE AND OTHER MATTERS

2021-001 Violation of State Budget Law

## DISTRICT 5

JIMMIE PELLERIN  
863 Nation Road  
Rayne, LA 70578  
337.658.6098

Recommendation: The Police Jury should periodically compare actual activity to budgeted amounts and adopt budgetary amendments as necessary to comply with state stature.

Response: Revenues and expenditures will be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1311.

## DISTRICT 6

A.J. "JAY" CREDEUR  
8538 Grand Prairie Hwy  
Church Point, LA 70578  
337.298.0628

### PRIOR YEAR FINDINGS

#### A. INTERNAL CONTROL

2020-001 Inadequate Recordation of Transactions and Reconciliations of Account Balances

## DISTRICT 8

STEVE COMEAUX  
402 Cradle  
Basille, LA 70515  
337.580.5028

Recommendation: The Police Jury should implement their policies and procedures to ascertain those transactions are properly recorded and account balances reconciled on a timely basis.

Response: The Policy has implemented policies and procedures to ascertain transactions are properly recorded and account balances are reconciled on a timely basis.

B. COMPLIANCE AND OTHER MATTERS

2020-002 Compliance with Budget Act

Recommendation: Revenues and expenditures will be monitored according to Louisiana R.S. 39:1311 in order to effectively advise the governing authority of any five percent variances as described in Louisiana R.S. 39:1311.

Response: The Police Jury will comply with the requirements of RS 39:1311 of the Local Government Budget Act.

If there are any questions regarding this plan, please call Nicole D. Broussard, CPA, Chief Financial Officer at (337) 788-8407.



Huey Bryan Borill  
ACADIA PARISH POLICE JURY  
Secretary-Treasurer

**Acadia Parish Police Jury**  
Crowley, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period January 1, 2021 through December 31, 2021

# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

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Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

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Ville Platte, LA 70586 Oberlin, LA 70655  
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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Members of the  
Acadia Parish Policy 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, 2021 through December 31, 2021. Acadia Parish Police Jury (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, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### *Written Policies and Procedures*

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving.
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

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

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum on all special revenue funds. *Alternatively, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

### ***Bank Reconciliations***

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

### ***Collections (excluding EFTs)***

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies and procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. 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 enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

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

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

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- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported]
  - b) Observe that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

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

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

***Contracts***

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

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

### ***Payroll and Personnel***

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- 16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- 17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
- 19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

### ***Ethics***

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- 20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
  - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### ***Debt Service***

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

### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

### ***Information Technology Disaster Recovery/Business Continuity***

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

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under 'Payroll and Personnel' above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. 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).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

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

***Findings:***

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No exceptions were found as a result of procedures list above with the exception of:

**Sexual Harassment:**

*Sexual harassment report was not prepared for the December 31, 2021 fiscal year.*

*Sexual harassment training was not completed by Parish employees for the December 31, 2021 fiscal year.*

**Debt Service:**

*Bond payments were not paid in a timely manner in accordance with debt covenants.*

***Management's Response:***

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The Acadia Parish Police Jury concurs with the exceptions and are working to address the deficiencies identified.

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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 29, 2022