

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

ANNUAL FINANCIAL STATEMENTS

As of December 31, 2020 and for the Year Then Ended

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INDEPENDENT AUDITOR'S REPORT

To the Allen Parish Police Jury
Oberlin, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Allen Parish Police Jury, as of and for the year ended December 31, 2020, 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.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government

unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures of the aggregate remaining fund information is not reasonably determinable.

Adverse Opinion

In my opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Allen Parish Policy Jury as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In my opinion, except for the effects of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Allen Parish Policy Jury, as of December 31, 2020, 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.

Unmodified Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Allen Parish Police Jury as of December 31, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 41 through 46 and the Pension information on pages 48 and 49 and Schedule of Changes in OPEB on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

financial statements, and other knowledge we obtained during our audit of the basic financial statements. I 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.

Management 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.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Allen Parish Police Jury's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* on page 54 and the schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 51, the schedule of compensation paid elected officials on page 52, and the Community Grant Agreement-Coushatta Tribe of Louisiana on page 53 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of federal awards, the schedule of compensation paid elected officials, the Community Grant Agreement-Coushatta Tribe of Louisiana, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of federal awards, the schedule of compensation paid elected officials, the Community Grant Agreement-Coushatta Tribe of Louisiana, the schedule of compensation, benefits, and other payments to agency head or chief executive officer, are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued our report dated June 29, 2021, on my consideration of the Allen Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Allen Parish Police Jury's internal control over financial reporting and compliance.

Steven M. DeRouen & Associates

Steven M. DeRouen & Associates
Lake Charles, Louisiana
June 29, 2021

BASIC FINANCIAL STATEMENTS

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Net Position - Governmental Activities
December 31, 2020

	Governmental Activities
ASSETS	
Cash	\$ 2,402,566
Investments	3,756,203
Receivables	11,536,623
Due from other governments	794,181
Inventory	45,179
Prepaid assets	19,620
Capital assets, net of accumulated depreciation	<u>22,197,619</u>
TOTAL ASSETS	<u>40,751,991</u>
DEFERRED OUTFLOWS OF RESOURCES RELATED TO PENSIONS AND OPEB	<u>306,981</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 41,058,972</u>
LIABILITIES	
Accounts payable	10,184,408
Accrued interest payable	4,798
Unearned revenue	48,703
Bonds payable - due within one year	278,000
Compensated absences payable - due within one year	36,574
OPEB obligations - due in more than one year	302,653
Pension liability - due in more than one year	7,735
Bonds payable - due in more than one year	<u>320,000</u>
TOTAL LIABILITIES	<u>11,182,871</u>
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS AND OPEB	<u>402,191</u>
NET POSITION	
Net investment in capital assets	21,599,619
Restricted for:	
Inventory	45,179
Judicial	404,961
Other general government	1,877,227
Public works	4,086,421
Sanitation	1,056,269
Unrestricted	<u>404,234</u>
TOTAL NET POSITION	<u>29,473,910</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	<u>\$ 41,058,972</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Activities
For the Year Ended December 31, 2020

	Expenses	Program Revenues		Governmental	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Activities
				Net (Expense) Revenue and Change in Net Position	
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental activities:					
General government	\$ 2,635,345	\$ 124,804	\$ 293,024	\$ -	\$ (2,217,517)
Public safety	243,630	-	22,365	-	(221,265)
Public works	4,208,502	-	199,851	-	(4,008,651)
Economic development	276,406	60,078	-	182,087	(34,241)
Sanitation	1,920,290	-	-	-	(1,920,290)
Debris removal	9,836,809	-	-	-	(9,836,809)
Other governments	237,573	-	-	-	(237,573)
Interest on long-term debt	15,768	-	-	-	(15,768)
Total governmental activities	<u>\$ 19,374,323</u>	<u>\$ 184,882</u>	<u>\$ 515,240</u>	<u>\$ 182,087</u>	<u>\$ (18,492,114)</u>
GENERAL REVENUES					
Taxes:					
Ad valorem					3,917,771
Sales and use					2,341,582
Severance					749,705
State revenue sharing					123,618
All other revenues					2,049,133
FEMA reimbursements					8,217,382
Investment earnings					43,360
			Total General Revenues		<u>17,442,551</u>
CHANGE IN NET POSITION					(1,049,563)
NET POSITION - BEGINNING					30,523,473
NET POSITION - ENDING					<u>\$ 29,473,910</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Balance Sheet, Governmental Funds
December 31, 2020

	MAJOR FUNDS		NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	SOLID WASTE FUND		
ASSETS				
Cash	\$ 439,220	\$ 647,828	1,315,518	\$ 2,402,566
Investments	1,361,876	-	2,394,327	3,756,203
Receivables	8,523,114	-	3,013,509	11,536,623
Due from other governments	250,563	421,997	121,621	794,181
Inventory	-	-	45,179	45,179
Prepaid assets	4,443	-	15,177	19,620
TOTAL ASSETS	\$ 10,579,216	\$ 1,069,825	\$ 6,905,331	\$ 18,554,372
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	9,893,404	13,537	277,467	\$ 10,184,408
Unearned revenue	-	-	48,703	48,703
Total Liabilities	9,893,404	13,537	326,170	10,233,111
Deferred inflows of resources:				
Unavailable revenue	17,988	-	210,552	228,540
Total Deferred Inflows of Resources	17,988	-	210,552	228,540
Fund Balances:				
Nonspendable - prepaids	4,443	-	2,989	7,432
Nonspendable - inventory	-	-	45,179	45,179
Restricted:				
Judicial	-	-	-	-
Other general government	-	-	-	-
Public works	-	-	4,444,956	4,444,956
Sanitation	-	1,056,288	-	1,056,288
Capital projects	-	-	-	-
Debt service	-	-	-	-
Committed:				
Other general government	-	-	-	-
Assigned:				
Other general government	-	-	-	-
Public works	-	-	-	-
Negative unassigned	-	-	-	-
Unassigned	663,381	-	1,875,485	2,538,866
Total Fund Balances	667,824	1,056,288	6,368,609	8,092,721
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 10,579,216	\$ 1,069,825	\$ 6,905,331	\$ 18,554,372

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2020

TOTAL FUND BALANCE FOR GOVERNMENTAL FUNDS AT DECEMBER 31, 2020		\$	8,092,721
Total Net Position reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
Capital assets, net of accumulated depreciation			22,197,619
Certain property tax revenue receivable that will not be collected within 60 days of year end are not considered available in the governmental funds.			
			108,133
Certain revenue sharing receivable that will not be collected within 60 days of year end are not considered available in the governmental funds.			
			120,410
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore not reported in the funds			
Deferred outflows of resources related to pensions			306,981
Deferred inflows of resources related to pensions			(402,191)
Other			(3)
Certain liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities are reported in the statement of net position.			
Bonds payable	\$	598,000	
Accrued interest payable		4,798	
OPEB obligations		302,653	
Pension liability (asset)		7,735	
Compensated absences payable		36,574	(949,760)
			<u> </u>
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES AT DECEMBER 31, 2020		\$	<u>29,473,910</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds
For the Year Ended December 31, 2020

	GENERAL FUND	SOLID WASTE FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes:				
Ad valorem	\$ 365,676	\$ -	\$ 3,571,014	\$ 3,936,690
Sales and use	-	2,269,476	72,106	2,341,582
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	109,061	-	36,871	145,932
Intergovernmental revenues:				
Federal and state grants	8,728,565	-	313,105	9,041,670
State funds:				
Parish transportation funds	-	-	325,991	325,991
State revenue sharing	9,884	-	111,986	121,870
Severance taxes	749,705	-	-	749,705
Other state funds	104,715	-	7,404	112,119
Fees, charges and commissions				
for services	2,960	-	174,652	177,612
Fines and forfeitures	29,525	-	134,620	164,145
Gaming revenues	-	-	462,950	462,950
Investment earnings	11,181	2,466	29,713	43,360
Other revenues	306,494	29,108	378,423	714,025
TOTAL REVENUES	10,417,766	2,301,050	5,618,835	18,337,651
EXPENDITURES				
Current:				
General government:				
Legislative	120,985	-	-	120,985
Judicial	1,994	-	1,429,847	1,431,841
Elections	30,620	-	-	30,620
Financial and administrative	329,059	-	-	329,059
Other	22,785	-	533,161	555,946
Public safety	218,331	-	-	218,331
Public works	-	-	3,287,638	3,287,638
Sanitation	-	1,920,290	-	1,920,290
Debris removal	9,836,809	-	-	9,836,809
Payments to other governments	237,573	-	-	237,573
Economic development and assistance	-	-	74,014	74,014
Debt service:				
Principal retirement	-	-	298,000	298,000
Interest	-	-	16,410	16,410
Capital outlay	6,932	187	1,084,898	1,092,017
TOTAL EXPENDITURES	10,805,088	1,920,477	6,723,968	19,449,533
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(387,322)	380,573	(1,105,133)	(1,111,882)
OTHER FINANCING SOURCES (USES):				
Transfers in	1,853,588	-	13,008,541	14,862,129
Transfers out	(2,756,721)	-	(12,105,408)	(14,862,129)
TOTAL OTHER FINANCING SOURCES (USES)	(903,133)	-	903,133	-
NET CHANGE IN FUND BALANCE	(1,290,455)	380,573	(202,000)	(1,111,882)
FUND BALANCES(DEFICIT)-BEGINNING	1,958,279	675,715	6,570,609	9,204,603
FUND BALANCES(DEFICIT)-ENDING	\$ 667,824	\$ 1,056,288	\$ 6,368,609	\$ 8,092,721

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2020

NET CHANGE IN FUND BALANCE - TOTAL
 GOVERNMENTAL FUNDS \$ (1,111,882)

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

Governmental funds report capital outlays as expenditures,
 however, in the statement of activities the cost of those
 assets is allocated over their estimated useful lives and
 reported as depreciation expense. This is the amount by
 which capital outlay exceeded depreciation expense:

Capital outlay	\$ 1,092,017	
Depreciation expense	<u>(1,264,953)</u>	(172,936)

Certain property tax revenues receivable will not be collected for several months after year end are not considered available in the governmental funds.		(18,919)
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Other		4,280
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Certain revenue sharing receivable will not be collected for several months after year end are not considered available in the governmental funds.		1,748
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Repayment of bond principal is an expenditure in the governmental funds but reduces long-term liabilities in the statement of net position.		298,000
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In the statement of activities some expenses do not require
 the use of current financial resources and therefore are not
 reported as expenditures in the governmental funds.

Cost of pension benefits earned net of employee contributions		(26,033)
Prior year accrued interest payable exceeded the current year		642
Compensated absences payable exceeded prior year payable		(4,743)
OPEB obligations exceed the prior year obligations		<u>(19,720)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u><u>(1,049,563)</u></u>
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The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Fiduciary Net Position
December 31, 2020

	<u>AGENCY FUND</u>
Assets	
Cash and cash equivalents	\$ <u>2,635</u>
Total Assets	\$ <u><u>2,635</u></u>
Liabilities	
Held for others	\$ <u>2,635</u>
Total Liabilities	\$ <u><u>2,635</u></u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2020

INTRODUCTION

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Louisiana Revised Statute (R.S.) 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, sales taxes, beer and alcoholic beverage permits, state revenue sharing, gaming revenues, and various other state and federal grants.

Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the police jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. These criteria include:

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

Political subdivisions which would be required to be included, based on criteria established by Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity", issue separate financial statements, and have not been included in the primary government financial statements of the Allen Parish Police Jury. The exclusion of these component units is a departure from generally accepted accounting principles. The financial statements of the component units that are part of the financial reporting entity, but are excluded from the financial statements, are as follows:

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Allen Action Agency, Inc.	Recreation District No. 6 of Allen Parish
Allen Parish Ambulance Service District No. 1	Allen Parish Tourist Commission
Allen Parish Assessor	Waterworks District No. 1 of Allen Parish
Allen Parish Clerk of Court	Bayou Blue Gravity Drainage District No. 1
Allen Parish Ward 3 Fire Protection District No. 2	District Attorney of the Thirty-Third Judicial District
Allen Parish Fire Protection District No. 3	East Allen Parish Waterworks District
Fire Protection District No. 4 of Allen Parish	Kinder Gravity Drainage District No. 2
Allen Parish Fire Protection District No. 5	Northwest Allen Parish Waterworks District
Allen Parish Fire Protection District No. 6	Oakdale Recreation District No. 1 of Allen Parish
Hospital Service District No. 3 of the Parish of Allen	Recreation District No. 2 of Allen Parish
Allen Parish Industrial District No. 5	Southwest Allen Parish Water District No. 2
Allen Parish Library	Thirty-Third Judicial District Court Judicial Exp Fund
Allen Parish Mosquito Abatement District	West Allen Parish Water District
Allen Parish Recreation District No. 3	Allen Parish Reservoir District
Allen Parish Recreation District No. 4	
Allen Parish Recreation District No. 5 of Oberlin	

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements. Financial statements for these component units can be obtained from the individual component units.

These primary government (police jury) financial statements include all major funds, aggregate non-major funds, and organizations for which the police jury maintains the accounting records. The Thirty-Third Judicial District Criminal Court Fund for which the police jury maintains the accounting records is considered part of the primary government (police jury).

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government (police jury) financial statements are not a substitute for the reporting entity's financial statements. The police jury has chosen to issue financial statements of the primary government only. As such, these financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the Allen Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Allen Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Allen Parish Police Jury.

The accompanying financial statements of the Allen Parish Police Jury have been 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 these notes.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the guidance set forth in the industry audit guide, Audits of State and Local Governments, issued by the American Institute of Certified Public Accountants and the Louisiana Governmental Audit Guide.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Governmental funds account for all of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term obligations. Governmental funds include the following:

1. The General Fund is the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
3. Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations.
4. Capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. All assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses, gains and losses are measured and reported using the economic resources measurement focus and accrual basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 9 months of the end of the current fiscal period, except for property taxes and state revenue sharing, for which the period is 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, interest, state revenue sharing, sales tax revenue, parish transportation fund revenue, grants, severance tax revenue and hotel tax revenue associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

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

The major funds are described below:

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

The Solid Waste Fund accounts for the proceeds of a sales tax to be used for the collection and disposal of solid waste in Allen Parish.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Additionally, the government reports the following fund types:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

- A. Agency funds account for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

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

When an expense is incurred for which both restricted and unrestricted net position is available, it is the police jury's policy to apply restricted net position first.

C. Deposits and Investments

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

D. Inventories

Inventories are valued at cost which approximates market, using the first-in/first out (FIFO) method and consists of fuel for resale. The costs of inventories are recorded as expenditures when used (consumption method).

E. Receivables and Payables

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

E. Receivables and Payables

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Parish wide taxes:			
General	4.00	4.00	-
Courthouse & Jail	4.00	4.00	2022
Special revenue funds:			
District Maintenance taxes:			
No. 1	10.35	10.35	2021
No. 1	22.03	22.03	2025
No. 1A	8.03	8.03	2025
No. 2	5.52	5.52	2021
No. 2	7.48	7.48	2020
No. 2	11.04	11.04	2021
No. 3	9.63	9.63	2021
No. 3	10.95	10.95	2029
No. 3	35.79	35.79	2025
No. 4	30.19	30.19	2025
No. 4	21.14	21.14	2025
No. 5	5.30	5.30	2022
No. 5	8.69	8.69	2029
No. 5A	2.79	2.79	2025

For the year ended December 31, 2020, taxes levied of \$3,909,045 on property with assessed valuations net of homestead exemption.

Sales Taxes. On September 29, 1984, voters of the parish approved a seven-tenths of one per cent sales tax, which is dedicated to the collection and disposal of solid waste. Effective January 1, 1985, the jury entered into an agreement with the Allen Parish School Board whereby the school board will provide collection services for a fee of two percent of total collections. On May 4, 2013, voters of the parish renewed this tax for a fifteen year period beginning on December 1, 2014 and expiring on November 30, 2029.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$1,500 or more for capitalizing capital assets.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Roads, bridges, and infrastructure	40 – 50 years
Buildings and building improvements	20 – 40 years
Furniture and fixtures	5 – 10 years
Vehicles	5 – 10 years
Equipment	5 – 15 years

G. Compensated Absences

The police jury has the following policy relating to vacation and sick leave:

Employees of the Allen Parish Police Jury receive from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave must be used in the year earned or it is forfeited. In addition, police jury employees earn up to 13 days of sick leave each year. Sick leave can be accumulated without limitation, however, accumulated sick leave is forfeited upon termination of employment.

Permanent employees of the Allen Parish Police Jury earn compensatory time at the rate of 1.5 per hour for overtime hours worked. Effective in 2011, any compensatory time accumulated by April 2, 2011 and any compensatory time earned in the months to follow shall all be used or lost on December 31, 2011 and each succeeding year thereafter. Unused compensatory time at the time of termination will be paid to the employee at that time.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

G. Compensated Absences

The police jury's recognition and measurement criteria for compensated absences follows:

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

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

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

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

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, no compensated absences liability is recorded.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

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

I. Restricted Net Position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position used are either, 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Equity Classifications

Government-wide financial statements –

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, mortgage, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund financial statements –

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows:

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and for property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can only be spent for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Allen Parish Police Jury (the police jury’s highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the police jury or by an official or body to which the police jury delegates the authority,
5. *Unassigned* fund balance category includes amounts that are available for any purpose and are only reported in the general fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Equity Classifications

When an expenditure is incurred for the 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 police jury has provided otherwise in its commitment or assignment actions.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then, restricted fund balances for specific purposes are determined (not including nonspendable amounts). Then, any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

K. Estimates

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

L. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires an entity to delay recognition of decreases in net position/fund balance as expenditures until a future period. In other instances, entities are required to delay recognition of increases in net position/fund balance as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION The police jury uses the following budget practices:

Preliminary budgets for the ensuing year are prepared on the GAAP basis by the secretary-treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular February meeting of the next year, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during January, and notice is published in the official journal.

The secretary-treasurer presents necessary budget amendments to the jury when actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. Unexpended appropriations lapse at year end and must be reappropriated in the next year’s budget to be expended. For the year ended December 31, 2019, the police jury adopted budgets for the General Fund, all special revenue funds, and all debt service funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and the final amendments.

3. CASH AND CASH EQUIVALENTS

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it.

In accordance with a fiscal agency agreement that is approved by the Allen Parish Police Jury, the police jury maintains demand and time deposits through local depository banks that are members of the Federal Reserve System.

Interest rate risk. The police jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of credit risk. The police jury places no limit on the amount the police jury may invest in any one issuer.

At December 31, 2020, the police jury has cash and cash equivalents (book balances) totaling \$2,402,566 as follows:

Demand deposits	\$	2,402,566
Total	\$	<u>2,402,566</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At December 31, 2020, the police jury has \$2,464,394 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance and \$2,882,721 of pledged securities held in a custodial bank in the name of the Police Jury’s name.

4. INVESTMENTS

Deposits held by LAMP at December 31, 2020, consist of \$3,756,203 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.126, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds (LAMP is a 2a7-like investment pool) and therefore not evidenced by securities that exist in physical or book entry form. Also, pooled investments are excluded from the concentration of credit risk 5 percent disclosure requirement and foreign currency risk is not applicable to 2a7-like pools.

LAMP is administrated by LAMP, Inc., a non-profit corporation organized under the laws of the state of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. LAMP is not registered with the SEC as an investment company. LAMP's annual financial statements can be obtained from the Louisiana Legislative Auditor's website.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar-weighted-average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool 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.

At December 31, 2020, the weighted-average yield on the deposits at LAMP was .0939% and the weighted-average maturity cannot exceed 90 days. The weighted-average maturity for LAMP's total investments was 47 days as of December 31, 2020. LAMP is rated AAAm by Standard & Poors. The District does not have credit or interest rate risk policies for investments.

5. RECEIVABLES

The receivables of \$11,536,623 at December 31, 2020, are as follows:

<u>Class of Receivable</u>		
Ad Valorem Tax	\$	3,185,589
State Revenue Sharing		120,410
FEMA debris reimbursement		8,217,382
Other		<u>13,242</u>
Total	\$	<u>11,536,623</u>

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes.

All other receivable amounts are expected to be collected in full within the next year; therefore, no allowance for doubtful accounts has been established.

6. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2020 consisted of the following:

Louisiana Department of the Treasury - general and timber severance	\$	240,607
Allen Parish School Board - sales taxes		421,997
Louisiana Department of the Treasury - parish transportation funds		24,410
Various other		<u>107,167</u>
Total	\$	<u>794,181</u>

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

7. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Construction in progress	\$ 209,427	\$ 210,806	\$ -	\$ 420,233
Land	700,246	-	-	700,246
Total capital assets, not being depreciated	<u>\$ 909,673</u>	<u>\$ 210,806</u>	<u>\$ -</u>	<u>\$ 1,120,479</u>
Capital assets being depreciated:				
Buildings	\$ 4,595,339	\$ -	\$ -	\$ 4,595,339
Improvements other than buildings	5,933,054	-	-	5,933,054
Furniture and fixtures	436,276	22,592	-	458,868
Vehicles	1,351,160	-	-	1,351,160
Machinery and equipment	4,154,988	284,113	-	4,439,101
Infrastructure	30,708,791	574,506	-	31,283,297
Total capital assets being depreciated	<u>47,179,608</u>	<u>881,211</u>	<u>-</u>	<u>48,060,819</u>
Less accumulated depreciation for:				
Buildings	2,539,093	101,461	-	2,640,554
Improvements other than buildings	3,103,217	171,035	-	3,274,252
Furniture and fixtures	422,740	2,412	-	425,152
Vehicles	855,337	99,973	-	955,310
Machinery and equipment	3,388,101	313,134	-	3,701,235
Infrastructure	15,410,239	576,937	-	15,987,176
Total accumulated depreciation	<u>25,718,727</u>	<u>1,264,952</u>	<u>-</u>	<u>26,983,679</u>
Total capital assets being depreciated, net	<u>\$ 21,460,881</u>	<u>\$ (383,741)</u>	<u>\$ -</u>	<u>\$ 21,077,140</u>

Depreciation expense of \$1,264,953 for the year ended December 31, 2020, was charged to the following governmental functions:

General government	\$ 151,795
Public works	885,467
Economic development	202,392
Public safety	25,299
Total	<u>\$ 1,264,953</u>

7. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The police jury makes routine transfers between funds to pay routine expenses that occur during the year and to pay debt service on debt as it becomes due.

8. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$10,184,408 at December 31, 2020 are as follows:

Salaries	\$	74,845	
Debris removal		9,836,809	
Accounts		272,754	
Total	\$	<u>10,184,408</u>	

9. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2020:

	Bonded Debt	Compensated Absences	Other Post- Employment Benefits	Pension Liability	Total
Long-term Beginning	\$ 896,000	\$ 31,831	\$ 270,882	\$ 690,502	\$ 1,889,215
Additions	-	4,743	31,771	-	36,514
Deductions	298,000	-	-	682,767	980,767
Long-term Ending	<u>\$ 598,000</u>	<u>\$ 36,574</u>	<u>\$ 302,653</u>	<u>\$ 7,735</u>	<u>\$ 944,962</u>

9. LONG-TERM OBLIGATIONS

All parish bonds outstanding at December 31, 2020, for \$598,000 are general obligations bonds with maturities from 2016 to 2022 and interest rates from 1.957% to 3.20%. Bond principal and interest payable in the next fiscal year are \$278,000 and \$10,169 respectively. The individual issues are as follows:

Bond	Original Issue	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding	Funding Source
Library Bond Series 2015	1,500,000	1.957%	03/01/2022	8,808	448,000	Ad valorem tax
Rd #4 COI Series 2018	55,000	2.75%	03/01/2023	1,430	34,000	Ad valorem tax
Rd #1 COI Series 2018	119,000	2.75%	03/01/2023	3,389	74,000	Ad valorem tax
Rd #5 COI Series 2018	82,000	2.75%	03/01/2023	1,245	42,000	Ad valorem tax

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. The bonds are due as follows:

<u>Year Ending December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2021	278,000	10,169	288,169
2022	283,000	4,153	287,153
2023	37,000	550	37,550
Total	<u>\$ 598,000</u>	<u>\$ 14,872</u>	<u>\$ 612,872</u>

In accordance with R.S. 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property.

Compensated absences have typically been liquidated by the following governmental funds: General Fund and Parish Road Fund.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance and flow of funds through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages.

10. Parochial Employee's Retirement System

A. Plan Description

The Parochial Employees' Retirement System of Louisiana (System) is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana.

The System provides retirement benefits to employees of any parish within 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 Police Jury is a participating member of Plan A.

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.

Eligibility Requirements

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

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

Any member of Plan B can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 60 with a minimum of ten (10) years of creditable service.
3. 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.

10. Parochial Employee's Retirement System

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

Survivor Benefits

Upon the death of any member of Plan A with 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.

Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage, if the remarriage occurs before age 55.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**10. Parochial Employee's Retirement System
Disability Benefits**

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

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was 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 B shall be paid a disability benefit equal to the lesser of an amount equal to two percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or an amount equal to what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

Cost of Living Increases

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

B. Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A and 7.53% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2020 was 11.50% for Plan A and 7.50% for Plan B.

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

10. Parochial Employee’s Retirement System

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

At December 31, 2020, the Police Jury reported a liability of \$7,753 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension asset used to calculate the net pension asset was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer’s proportionate share of the pension amounts.

The allocation method used in determining each employer’s proportion was based on the employer’s projected contribution effort to the plan. The employers’ contribution effort was actuarially determined by the System’s actuary.

For the year ended December 31, 2020, the Police Jury recognized pension expense of \$160,812. At December 31, 2019, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ -	\$ 69,248
Net difference between projected and actual earnings on pension plan investments and changes in assumptions and proportionate share of contributions	117,702	294,776
Police Jury contributions made subsequent to the measurement date	134,779	
Total	\$ 252,481	\$ 364,024

The Police Jury’s contributions during the year ended December 31, 2020, reported as deferred outflows, of \$134,779 subsequent to the measurement date will be recognized as reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2021	\$ (70,518)
2022	10,684
2023	(130,545)
2024	(55,943)

10. Parochial Employee's Retirement System

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.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 are as follows:

Valuation Date December 31, 2019

Actuarial Cost Method Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return 6.50%, net of investment expense

Projected Salary Increases 4.75% (2.4% Inflation, 2.35% Merit)

Mortality Rates Pub-2020 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 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

Expected Remaining Service Lives 4 years

Cost of Living Adjustments The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

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

10. Parochial Employee’s Retirement System

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Normal Return		7.18%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP 2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity to Changes in Discount Rate

The following presents the net pension liability (asset) of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate.

		Changes in Discount	
		Rate	
	1%	Current Discount	1%
	Decrease	Rate	Increase
	5.50%	6.50%	7.50%
Net Pension Liability (Asset)	\$836,043	\$7,735	\$(686,370)

Retirement System Audit Report

The Parochial Employees' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended December 31, 2019. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

11. OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description. The Police Jury administers a single-employer defined health benefit retirement plan as authorized by the Police Jury. The Plan provides lifetime health insurance for employees that retire with at least seven years of full-time service. The Plan pays 50% of health insurance cost for retirees up to \$300 per month. The Plan does not issue a publicly available financial report. Benefit provisions are established and may be amended by the jurors of the Allen Parish Police Jury.

In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB). This Statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future – upon retirement – and whose costs will be borne by the Parish in the future. The Statement also attempts to quantify the future “retirement” costs that have been earned by the employee during his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service. The notes to the financial statements contain other required disclosure information from GASB Statement 75.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future.

11. OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members. The actuarial calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The total OPEB liability for the January 1, 2020 actuarial valuation, with a measurement date of December 31, 2020, and inclusive of the measurement period of January 1, 2020 through December 31, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	2.12% (-0.38% real rate of return plus 2.50% inflation)
Health Care Cost Trend	4.50%

Changes in the Total OPEB Liability: The following table shows the components of the Police Jury's total OPEB liability for the current year:

Balance at 12/31/2020	\$ 270,882
Current Period Changes:	
Service Cost	5,892
Interest on Total OPEB Liability	11,260
Differences Between Expected and Actual Experience	(44,168)
Changes in assumptions	63,069
Benefit Payments	(4,282)
Net Change in Total OPEB Liability	31,771
Balance at 12/31/2020	\$ 302,653

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.12%) or one percentage point higher (3.12%) than the current discount rate of 2.12%:

	1% Decrease (1.12%)	Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB Liability Parish	\$350,212	\$302,653	\$263,301

11. OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current healthcare cost trend rate of 4.50%:

	1% Decrease (3.50%)	Healthcare Cost Trend Rate (4.50%)	1% Increase (5.50%)
Total OPEB Liability Parish	\$315,140	\$302,653	\$287,745

Schedule of Deferred Outflow/Inflows

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ -	\$ 38,167
Changes in assumptions	54,500	-
Total	\$ 54,500	\$ 38,167

Amortization of deferred outflows/inflows:

Year ended December 31:	
2021	\$ 2,658
2022	2,658
2023	2,658
2024	2,658
2025	2,658
2026+	3,493

12. DEFERRED COMPENSATION PLAN

The police jury offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$50 per month, and contribute up to 100% of taxable compensation, not to exceed \$17,500 for all employees under 50 and \$23,000 for any employee who is 50 years old or older for the year ended December 31, 2020. The police jury matches up to 2% of the employee's contributions to this plan. Employee contributions for the year ended December 31, 2020 were \$6,110 The police jury's contributions for the year ended December 31, 2020 were \$5,029.

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800)937-7604 or (225)926-8086.

13. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

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

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Capital Improvement Fund	\$ 207,747	\$ 71,680	\$ 276,792	\$ 2,635
	<u>\$ 207,747</u>	<u>\$ 71,680</u>	<u>\$ 276,792</u>	<u>\$ 2,635</u>

14. RISK MANAGEMENT

The police jury is exposed to various risks of loss in the areas of health care, general and auto liability, property hazards, worker’s compensation, and employee dishonesty. The police jury maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the policy jury. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The police jury did not reduce insurance coverage in 2020. Due to current insurance market conditions, the police jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

15. CONTINGENT LIABILITIES

At December 31, 2020, the police jury is involved in lawsuits. Of these lawsuits in the opinion of legal counsel for the police jury, no estimate of loss can be made for any of these.

The Louisiana Constitution prohibits seizures of a political subdivision’s property and provides that no judgment against such a body can be paid until funds are appropriated for that purpose. The police jury’s legal counsel expects the Court to limit the scope of the plaintiffs’ inquiries into the police jury’s finances.

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

17. DEFICITS IN INDIVIDUAL FUNDS

The following funds reflect a deficit fund balance at December 31, 2020:

Coroner Fund	\$ 9,545
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ALLEN PARISH POLICE JURY
 Oberlin, Louisiana
 Notes to the Financial Statements (Continued)

18. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at the year end be transferred to the parish General Fund. The following details the amounts due at December 31, 2020:

Balance in Criminal Court bank account at December 31, 2020	<u>\$ 3,364</u>
Balance due at December 31, 2020	<u>\$ 1,682</u>

The police jury has decided to not transfer the funds due to the fact that the General Fund historically has had to subsidize the Criminal Court Fund and expects to have to do so in 2020.

19. DEFERRED INFLOWS OF RESOURCES

Unavailable revenues are reported in governmental funds and represent revenue received more than 60 days following year end (and, therefore, unavailable to pay liabilities of the current period). Unavailable revenue received after 60 days is fully recognized as revenue in the government-wide financial statements. At December 31, 2020, governmental funds' revenues that have been earned but are unavailable are \$245,714, as follows:

	Ad Valorem Taxes	State Revenue Sharing	Total
General Fund	\$ 8,032	\$ 9,956	\$ 17,988
Road District #1 Mtc. Fund	18,866	17,652	36,518
Road District #2 Mtc. Fund	21,776	26,562	48,338
Road District #3 Mtc. Fund	13,699	22,808	36,507
Road District #4 Mtc. Fund	4,097	19,854	23,951
Road District #5 Mtc. Fund	22,284	5,646	27,930
Road District #5A Mtc. Fund	4,434	2,970	7,404
Road District #1A Mtc. Fund	1,544	1,190	2,734
Court House & Jail Fund	13,398	13,772	27,170
	<u>\$ 108,130</u>	<u>\$ 120,410</u>	<u>\$ 228,540</u>

20. UNEARNED REVENUE

The balance in unearned revenue at December 31, 2020 consists of \$48,703 of operating grant revenue that had been received but that had not been earned as of December 31, 2020 in the Nonmajor Funds.

21. SUBSEQUENT EVENT REVIEW

The police jury's management has evaluated subsequent events through the date which the financial statements were available to be issued. The police jury's management is not aware of a subsequent event that requires disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2020

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE (OVER) FINAL
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem	\$ 331,633	\$ 331,633	\$ 365,676	\$ 34,043
Other taxes, penalties, interest	-	-	-	-
Licenses and permits	106,500	106,500	109,061	2,561
Intergovernmental:				
Grants - federal and state	150,000	150,000	8,728,565	8,578,565
State funds:				
State revenue sharing	11,000	11,000	9,884	(1,116)
Severance taxes	680,000	680,000	749,705	69,705
Other state funds	100,000	100,000	104,715	4,715
Fees, charges and commissions for services	2,500	2,500	2,960	460
Fines and forfeitures	10,000	10,000	29,525	19,525
Investment earnings	30,000	30,000	11,181	(18,819)
Other revenues	22,900	22,900	306,494	283,594
TOTAL REVENUES	1,444,533	1,444,533	10,417,766	8,973,233
EXPENDITURES				
Current:				
General government:				
Legislative	131,300	131,300	120,985	10,315
Judicial	4,000	4,000	1,994	2,006
Elections	33,720	33,720	30,620	3,100
Financial and administrative	152,745	152,745	329,059	(176,314)
Debris removal	-	9,836,809	9,836,809	-
Other	1,142,647	1,453,097	22,785	1,430,312
Public safety	463,000	463,000	218,331	244,669
Payments to other governments	132,416	132,416	237,573	(105,157)
Capital outlay	150,000	150,000	6,932	143,068
TOTAL EXPENDITURES	2,209,828	12,357,087	10,805,088	1,551,999
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	(765,295)	(10,912,554)	(387,322)	10,525,232
OTHER FINANCING SOURCES (USES):				
Transfers in	230,000	230,000	1,853,588	1,623,588
Transfers out	(855,000)	(855,000)	(2,756,721)	(1,901,721)
Proceeds from sale of assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(625,000)	(625,000)	(903,133)	(278,133)
NET CHANGE IN FUND BALANCE	(1,390,295)	(11,537,554)	(1,290,455)	10,247,099
FUND BALANCE(DEFICIT)-BEGINNING	1,390,295	1,390,295	1,958,279	-
FUND BALANCE (DEFICIT)-ENDING	\$ -	\$ (10,147,259)	\$ 667,824	\$ 10,247,099

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
Solid Waste Fund
For the Year Ended December 31, 2020

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE (OVER) FINAL
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	1,750,000	1,750,000	2,269,476	519,476
Intergovernmental:				
Grants - federal and state	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fines and forfeitures	-	-	-	-
Gaming revenues	-	-	-	-
Investment earnings	3,000	3,000	2,466	(534)
Other revenues	-	-	29,108	29,108
TOTAL REVENUES	1,753,000	1,753,000	2,301,050	548,050
EXPENDITURES				
Current:				
General government:				
Judicial	-	-	-	-
Other	-	-	-	-
Sanitation	2,256,451	2,256,451	1,920,290	336,161
Payments to other governments	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	-	-	187	(187)
TOTAL EXPENDITURES	2,256,451	2,256,451	1,920,477	335,974
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(503,451)	(503,451)	380,573	884,024
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	(503,451)	(503,451)	380,573	884,024
FUND BALANCE (DEFICIT)-BEGINNING	675,715	675,715	675,715	-
FUND BALANCE (DEFICIT)-ENDING	\$ 172,264	\$ 172,264	\$ 1,056,288	\$ 884,024

The accompanying notes are an integral part of this statement.

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ALLEN PARISH POLICE JURY
For the Year Ended December 31, 2020
NOTES TO BUDGETARY COMPARISON SCHEDULES

Budgets and budgetary accounting:

The Police Jury follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to November 1, the department heads submit to the Police Jury a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Police Jury.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year end. The budgets presented are the originally adopted budget and the final amended budget. Actual amounts may not vary more than 5% from the final amended budget.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

Parochial Employees' Retirement System of Louisiana
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability
For The Year Ended December 31, 2020

	2014	2015	2016	2017	2018	2019	2020
Police Jury's proportion of the net pension liability	0.212%	0.198%	0.186%	0.186%	-0.166%	0.156%	0.164%
Police Jury's proportionate share of the net pension liability (asset)	\$ 15,178	\$ 54,246	\$ 507,129	\$ 383,866	\$ (122,872)	\$ 690,502	\$ 7,735
Police Jury's covered-employee payroll	\$ 1,091,250	\$ 1,132,076	\$ 1,165,254	\$ 1,017,437	\$ 956,466	\$ 1,041,908	\$ 1,100,232
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	1.4%	4.8%	43.5%	37.7%	-12.8%	66.3%	0.70%
Plan fiduciary net position as a percentage of the total pension liability	99.46%	99.14%	92.23%	94.00%	104.97%	88.86%	99.89%

The schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year.

The notes to financial statements are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

Parochial Employees' Retirement System of Louisiana
Schedule of the Police Jury's Contributions
For The Year Ended December 31, 2020

	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 174,600	\$ 164,151	\$ 151,483	\$ 127,180	\$ 109,988	\$ 119,820	\$ 134,779
Contributions in relation to the contractually required contribution	\$ 174,600	\$ 164,151	\$ 151,483	\$ 127,180	\$ 109,988	\$ 119,820	\$ 134,779
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Jury's covered-employee payroll	\$ 1,091,250	\$ 1,132,076	\$ 1,165,254	\$ 1,017,437	\$ 956,466	\$ 1,041,908	\$ 1,100,232
Contributions as a percentage of covered-employee payroll	16.0%	14.5%	13.0%	12.5%	11.5%	11.5%	12.25%

The schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year.

The notes to financial statements are an integral part of this statement.

ALLEN PARISH POLICE JURY

OTHER POSTEMPLOYMENT BENEFITS -
 SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
 For The Year Ended December 31, 2020

Total OPEB Liability	2018	2019	2020
Service Cost	\$ 5,660	\$ 5,892	\$ 5,892
Interest	10,376	10,548	11,260
Changes in benefit terms	-	-	
Differences between expected and actual	-	-	(44,168)
Changes in assumptions or other inputs	-	-	63,069
Benefit payments	(6,742.0)	(5,639)	(4,282)
Net Change in Total OPEB Liability	<u>\$ 9,294</u>	<u>\$ 10,801</u>	<u>\$ 31,771</u>
Total OPEB Liability - beginning	<u>\$ 250,787</u>	<u>\$ 260,081</u>	<u>\$ 270,882</u>
Total OPEB Liability - ending	<u>\$ 260,081</u>	<u>\$ 270,882</u>	<u>\$ 302,653</u>
Covered Employee Payroll	\$ 282,691	\$ 282,691	\$ 678,043
Total OPEB Liability as a percentage of covered employee payroll	92.00%	95.82%	44.64%

Notes to the Schedule:

(1) This schedule is intended to report information for ten years. Data for the full ten year period is not available but will be reported as the additional years become available.

(2) Changes of Benefit Terms: There were no changes in benefit terms.

(3) Changes of Assumptions: Discount used for 2020 2.10%.

(4) There were no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75

The notes to financial statements are an integral part of this statement.

Allen Parish Police Jury
 Schedule of Compensation, Benefits and Other Payments to Agency Head
 or Chief Executive Officer
 For the Year Ended December 31, 2020

Agency Head Name:	Anthony Hebert
Purpose	Amount
Salary	\$ 14,400
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY SCHEDULES

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Schedule of Compensation Paid Elected Officials
For the Year Ended December 31, 2020

Board Member	Amount
Ruffin George	\$ 14,400
John Strother	14,400
Kent Fontenot	14,400
Creig Vizena	14,400
Anthony Hebert	14,400
Heath Ardoin	14,400
Allen Courville	14,400
	<u>\$ 100,800</u>

The accompanying notes are an integral part of this statement.

Allen Parish Police Jury
Supplementary Information Schedule
Community Grant Agreement-Coushatta Tribe of Louisiana
For the Year Ended December 31, 2020

Revenues:

Gaming revenue	\$ 441,484
Investment earnings and other	4,325
Total revenues	<u>\$ 445,809</u>

Expenditures:

Utilities/telephone for parish buildings	\$ 196,506
Payroll & fringe benefits for Court House maintenance employees	8,079
Maintenance of parish buildings and roads	76,632
Insurance for parish buildings	15,682
Road maintenance meeting compact agreement	35,819
Total expenditures	<u>\$ 332,718</u>

The accompanying notes are an integral part of this statement.

Allen Parish Police Jury
Schedule of Expenditures of Federal Awards By Grant
For the Year Ended December 31, 2020

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures(\$)</i>
<i>Other Programs</i>			
Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA assistance debris removal	8,217,382
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>8,217,382</u>
<i>Total Department of Homeland Security</i>			<u>8,217,382</u>
Department of Transportation			
Airport Improvement Program			
Airport Improvement Program	20.106	Airport Layout Plan	52,947
Total Airport Improvement Program			<u>52,947</u>
<i>Total Department of Transportation</i>			<u>52,947</u>
Department of the Treasury			
Coronavirus Relief Fund			
Coronavirus Relief Fund	21.019	CARES Act	218,159
Total Coronavirus Relief Fund			<u>218,159</u>
<i>Total Department of the Treasury</i>			<u>218,159</u>
<i>Total Other Programs</i>			<u>8,488,488</u>
<i>Total Expenditures of Federal Awards</i>			<u><u>\$ 8,488,488</u></u>

The accompanying notes are an integral part of this schedule

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

NOTE A- BASIS OF PRESENTATION

The schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Allen Parish Police Jury under programs of the federal government for the year ended December 31, 2020.

The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the Allen Parish Police Jury, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Allen Parish Police Jury.

NOTE B- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance.
- (2) The Allen Parish Police Jury has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITOR'S REPORT SECTION

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

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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 Allen Parish Police Jury
Oberlin, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Allen Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Allen Parish Police Jury's primary government basic financial statements, and have issued my report thereon dated June 29, 2021. The report on the Allen Parish Police Jury was adverse because the financial statements do not include financial data of all component units of the Allen Parish Police Jury.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's primary government financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that we consider to be material weaknesses. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies. See items 2020-1 and 2020-2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Allen Parish Police Jury's primary government financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Allen Parish Policy Jury's Response to Findings

The Allen Parish Police Jury's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. The Allen Parish Policy Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, I 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.

Steven M. DeRouen & Associates, LLC

Steven M. DeRouen & Associates, LLC
Lake Charles, Louisiana
June 29, 2021

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

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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 the Allen Parish Police Jury
Oberlin, Louisiana

Report on Compliance for Each Major Federal Program

I have audited the Allen Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Allen Parish Police Jury's major federal programs for the year ended December 31, 2020. Allen Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In my opinion, the Allen Parish Police Jury, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

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

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

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

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

Steven M. DeRouen & Associates, LLC

Steven M. DeRouen & Associates, LLC
Lake Charles, Louisiana
June 29, 2020

Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Adverse on aggregate discretely presented component units; qualified on aggregate remaining fund information; unmodified on all other opinion units.

Internal Control Over Financial Reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiencies identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance Yes No

Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
97.036	U.S. Department of Homeland Security – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings

2020-1 Segregation of Duties

Condition:	Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.
Criteria:	Effective internal control requires adequate segregation of duties among client personnel.
Effect:	Without proper segregation of duties, errors within the financial records or fraud could go undetected.
Recommendation:	To the extent cost effective, duties should be segregated and management should attempt to mitigate this significant deficiency in internal control by supervision and review procedures.
Views of responsible officials and planned corrective actions:	We concur with this recommendation. Management has implemented supervision and review procedures to the extent possible.

2020-2 Controls over Financial Reporting

Condition:	In my judgment, the personnel of the Allen Parish Police Jury do not have the specialized accounting training necessary to generate the financial statements, together with related notes in accordance with generally accepted accounting principles (GAAP).
Criteria:	The Auditing Standards Board issued guidance to auditors related to entity's internal controls over financial reporting. Many small organizations rely on their auditor to generate the annual financial statements including footnotes. SAS No. 112 emphasizes that the auditor cannot be part of your system of internal control over financial reporting.
Effect:	Misstatements in financial statements could go undetected.
Recommendation:	In my judgment, due to the lack of resources available to management to correct this significant deficiency in financial reporting, we recommend management mitigate this significant deficiency in internal control by having a heightened awareness of all transactions being reported.
Views of responsible officials and planned corrective actions:	We concur with this recommendation. Management has implemented supervision and review procedures to the extent possible.

Allen Parish Police Jury
Oberlin, Louisiana
Status of Prior Audit Findings
For the Year Ended December 31, 2019

2019-1 Segregation of Duties

Corrective action taken – Due to the lack of sufficient financial resources, this finding cannot be resolved.

2019- 2 Controls over Financial Reporting

Corrective action taken – Due to the lack of sufficient financial resources, this finding cannot be resolved.