

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

Financial Report

Year Ended December 31, 2020

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acadia Parish Police Jury (the Police Jury), as of and for the year ended December 31, 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*

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

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

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

## **Basis for Adverse Opinion on Aggregate Discretely Presented Component Units**

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 from accounting principles generally accepted in the United States of America 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.

## **Adverse Opinion**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 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.

## **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury as of December 31, 2020, and the respective changes in financial position, thereof 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 required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Police Jury has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The other financial information and other supplemental information on pages 59-80 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other financial information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other financial information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The prior year comparative information on the comparative statements has been derived from the Police Jury's 2019 financial statements, which were audited by other auditors whose report dated May 20, 2020, expressed an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information of the Acadia Parish Police Jury as of and for the year ended December 31, 2019.

The other supplemental information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2021, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

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

Lafayette, Louisiana  
July 23, 2021

**BASIC FINANCIAL STATEMENTS**

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



ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Net Position  
December 31, 2020

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 8,276,915
Investments	17,489,898
Taxes receivable	444,183
Other receivables	19,593
Due from other governmental entities	10,274,735
Capital assets:	
Non-depreciable	2,431,640
Depreciable, net	<u>51,602,766</u>
Total assets	<u>90,539,730</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension plan	<u>711,139</u>
<b>LIABILITIES</b>	
Accounts payable	2,522,982
Retainage payable	7,723
Accrued liabilities and other payables	296,120
Deposits payable	69,000
Accrued interest	34,008
Long-term liabilities:	
Portion due within one year -	
Capital lease payable	77,099
Bonds and certificates payable	795,000
Compensated absences payable	113,514
Portion due after one year -	
Capital lease payable	249,599
Bonds and certificates payable	4,375,000
Compensated absences payable	264,866
Net pension liability	256,976
Landfill closure and post-closure care costs liability	<u>6,297,074</u>
Total liabilities	<u>15,358,961</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension plan	<u>960,292</u>
<b>NET POSITION</b>	
Net investment in capital assets	48,537,708
Restricted for:	
Debt service	1,088,715
Property tax and sales tax dedication	23,844,431
Road maintenance and construction	1,765,542
Unrestricted	<u>(304,780)</u>
Total net position	<u>\$ 74,931,616</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Activities  
Year Ended December 31, 2020

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<i>Primary government:</i>					
Governmental activities:					
General government	\$ 3,658,462	\$ 302,293	\$ -	\$ -	\$ (3,356,169)
Public safety	2,693,505	115,171	1,662	-	(2,576,672)
Public works	5,883,729	-	1,918,607	-	(3,965,122)
Economic development and assistance	753,747	106,500	-	233,994	(413,253)
Health and welfare	8,890,036	6,955	1,464,284	-	(7,418,797)
Culture and recreation	409,316	98,259	-	-	(311,057)
Interest on long-term debt	161,464	-	-	-	(161,464)
Total primary government	<u>\$ 22,450,259</u>	<u>\$ 629,178</u>	<u>\$ 3,384,553</u>	<u>\$ 233,994</u>	<u>(18,202,534)</u>
General revenues:					
Taxes -					
					5,342,634
					14,085,766
					250,534
					247,327
					115,755
					19,313
					655,190
					218,158
					174,667
					45,293
					317,770
					120,000
					165,608
					<u>21,758,015</u>
					3,555,481
					<u>71,376,135</u>
					<u>\$ 74,931,616</u>

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

**FUND FINANCIAL STATEMENTS (FFS)**

## **MAJOR GOVERNMENTAL FUND DESCRIPTIONS**

### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

### **Parish Road Fund**

To account for costs associated with constructing and maintaining the road system within Acadia Parish.

### **Sales Tax Fund**

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

### **1% Sales Tax District No. 2 Fund**

To account for the collection and disbursement of the 1% sales and use tax levied which is dedicated to covering the cost of repairing, constructing, improving, and maintaining roads and bridges in the unincorporated areas of the parish.

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

To account for the collection and disbursement of the 1/4% sales and use tax which is dedicated to covering the cost of maintaining and operating a parish wide mosquito control program, including the cost of acquiring land, buildings, and equipment necessary in connection therewith.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Balance Sheet  
Governmental Funds  
December 31, 2020

	General Fund	Parish Road Fund	Sales Tax Fund	1% Sales Tax District No. 2 Fund	Mosquito Control Sales Tax District No. 3 Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and interest-bearing deposits	\$ 365,374	\$ 217,178	\$ 3,551,027	\$ 1,290,412	\$ 602,466	\$ 2,250,458	\$ 8,276,915
Investments	2,381,640	2,490,228	5,130,027	866,224	1,907,086	4,714,693	17,489,898
Taxes receivable	200,819	104,316	-	-	-	139,048	444,183
Other receivables	5,561	4,441	2,412	-	-	7,179	19,593
Due from other funds	221,207	-	-	-	-	35,000	256,207
Due from other governmental agencies	3,219,251	1,084,560	3,178,675	920,126	282,286	1,589,837	10,274,735
Total assets	<u>\$ 6,393,852</u>	<u>\$ 3,900,723</u>	<u>\$ 11,862,141</u>	<u>\$ 3,076,762</u>	<u>\$ 2,791,838</u>	<u>\$ 8,736,215</u>	<u>\$ 36,761,531</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ 2,007,291	\$ 15,326	\$ 260,282	\$ -	\$ 14,202	\$ 225,881	\$ 2,522,982
Retainage payable	-	-	-	-	-	7,723	7,723
Accrued liabilities and other payables	94,699	94,492	68,552	-	-	38,377	296,120
Deposits payable	-	69,000	-	-	-	-	69,000
Due to other funds	35,000	-	150,528	50,771	19,908	-	256,207
Total liabilities	<u>2,136,990</u>	<u>178,818</u>	<u>479,362</u>	<u>50,771</u>	<u>34,110</u>	<u>271,981</u>	<u>3,152,032</u>
Fund balances:							
Restricted for -							
Property tax and sales tax dedication	506,237	3,721,905	11,382,779	3,025,991	2,757,728	2,449,791	23,844,431
Debt service	-	-	-	-	-	1,122,723	1,122,723
Road maintenance and construction	-	-	-	-	-	1,765,542	1,765,542
Committed to -							
Health unit operation and maintenance	-	-	-	-	-	1,603,652	1,603,652
Rice Arena operation and maintenance	-	-	-	-	-	1,245,510	1,245,510
Assigned to -							
Capital projects	-	-	-	-	-	100	100
Airport	-	-	-	-	-	195,697	195,697
Other	-	-	-	-	-	81,219	81,219
Unassigned	3,750,625	-	-	-	-	-	3,750,625
Total fund balances	<u>4,256,862</u>	<u>3,721,905</u>	<u>11,382,779</u>	<u>3,025,991</u>	<u>2,757,728</u>	<u>8,464,234</u>	<u>33,609,499</u>
Total liabilities and fund balances	<u>\$ 6,393,852</u>	<u>\$ 3,900,723</u>	<u>\$ 11,862,141</u>	<u>\$ 3,076,762</u>	<u>\$ 2,791,838</u>	<u>\$ 8,736,215</u>	<u>\$ 36,761,531</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2020

Total fund balances for governmental funds at December 31, 2020		\$33,609,499
<p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:</p>		
Land	\$ 1,862,720	
Construction in progress	568,920	
Buildings and improvements, net of \$11,750,364 accumulated depreciation	16,264,229	
Improvements other than buildings, net of \$473,897 accumulated depreciation	303,004	
Machinery and equipment, net of \$7,756,793 accumulated depreciation	4,532,084	
Infrastructure, net of \$27,487,202 accumulated depreciation	<u>30,503,449</u>	54,034,406
<p>The deferred outflows of expenditures for the pension plans are not a use of current resources, and therefore, are not reported in the funds</p>		
		711,139
<p>Some liabilities are not due and payable from current period and, therefore, are not reported in the funds. These liabilities consist of:</p>		
Accrued interest	(34,008)	
Compensated absences payable	(378,380)	
Capital lease payable	(326,698)	
Bonds payable	(5,170,000)	
Net pension liability	(256,976)	
Landfill closure and post closure care costs liability	<u>(6,297,074)</u>	(12,463,136)
<p>The deferred inflows of contributions for the pension plans are not available resources, and therefore, are not reported in the funds</p>		
		<u>(960,292)</u>
Net position at December 31, 2020		<u>\$74,931,616</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Funds  
Year Ended December 31, 2020

	General Fund	Parish Road Fund	Sales Tax Fund	1% Sales Tax District No. 2 Fund	Mosquito Control Sales Tax District No. 3 Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Taxes	\$2,585,669	\$ 1,347,559	\$ 9,470,762	\$ 3,391,209	\$ 1,223,795	\$ 1,795,008	\$ 19,814,002
Licenses and permits	652,895	2,295	-	-	-	-	655,190
Intergovernmental	1,927,302	633,119	1,272,038	-	-	426,240	4,258,699
Charges for services	1,315,721	-	-	-	-	128,821	1,444,542
Fines and forfeits	57,151	-	-	-	-	192,247	249,398
Investment income	44,500	30,340	118,609	6,045	60,319	57,957	317,770
Miscellaneous	303,113	30,024	16,750	-	10,000	45,241	405,128
<b>Total revenues</b>	<u>6,886,351</u>	<u>2,043,337</u>	<u>10,878,159</u>	<u>3,397,254</u>	<u>1,294,114</u>	<u>2,645,514</u>	<u>27,144,729</u>
<b>Expenditures:</b>							
<b>Current -</b>							
General government	3,212,948	-	-	-	-	243,006	3,455,954
Public safety	2,471,326	-	-	-	-	9,410	2,480,736
Public works	-	2,939,985	-	301,254	-	586,735	3,827,974
Economic development and assistance	115,282	-	-	-	-	389,484	504,766
Health and welfare	681,912	-	6,114,615	-	1,934,596	946,938	9,678,061
Culture and recreation	-	-	-	-	-	360,850	360,850
<b>Debt service -</b>							
Principal	-	85,777	-	-	-	971,000	1,056,777
Interest	-	2,614	-	-	-	153,449	156,063
<b>Capital outlay</b>	<u>77,212</u>	<u>109,771</u>	<u>13,297</u>	<u>-</u>	<u>-</u>	<u>463,740</u>	<u>664,020</u>
<b>Total expenditures</b>	<u>6,558,680</u>	<u>3,138,147</u>	<u>6,127,912</u>	<u>301,254</u>	<u>1,934,596</u>	<u>4,124,612</u>	<u>22,185,201</u>
<b>Excess (deficiency) of revenues     over expenditures</b>	<u>327,671</u>	<u>(1,094,810)</u>	<u>4,750,247</u>	<u>3,096,000</u>	<u>(640,482)</u>	<u>(1,479,098)</u>	<u>4,959,528</u>
<b>Other financing sources (uses):</b>							
Transfers in	60,650	1,465,000	150,000	-	-	2,099,742	3,775,392
Transfers out	(263,489)	-	(1,050,000)	(2,185,649)	-	(276,254)	(3,775,392)
<b>Proceeds from sale of   capital assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>120,000</u>
<b>Total other financing sources (uses)</b>	<u>(202,839)</u>	<u>1,465,000</u>	<u>(900,000)</u>	<u>(2,185,649)</u>	<u>-</u>	<u>1,943,488</u>	<u>120,000</u>
<b>Net change in fund balances</b>	<u>124,832</u>	<u>370,190</u>	<u>3,850,247</u>	<u>910,351</u>	<u>(640,482)</u>	<u>464,390</u>	<u>5,079,528</u>
Fund balances, beginning as restated	4,132,030	3,351,715	7,532,532	2,115,640	3,398,210	7,999,844	28,529,971
Fund balances, ending	<u>\$4,256,862</u>	<u>\$ 3,721,905</u>	<u>\$11,382,779</u>	<u>\$ 3,025,991</u>	<u>\$ 2,757,728</u>	<u>\$ 8,464,234</u>	<u>\$33,609,499</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2020

Total net change in fund balances for the year ended December 31, 2020 per statement of revenues, expenditures, and changes in fund balances		\$ 5,079,528
<p>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.</p> <p>Capital outlay which is considered expenditures on statement of revenues, expenditures, and changes in fund balance</p>		
	\$ 664,020	
Depreciation expense	(2,962,798)	
Loss on sale/disposal of capital assets	<u>(5,061)</u>	(2,303,839)
 Non-employer's contributions to the pension plans		 45,293
<p>The repayment of principal on long-term debt consumes the current financial resources of governmental funds but has no effect on net position. Also, the governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities over multiple periods.</p>		
Repayment of bond principal	971,000	
Repayment of capital lease	<u>85,777</u>	1,056,777
<p>Some items reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.</p>		
Interest	(5,401)	
Compensated absences	(18,199)	
Pension expense	(28,557)	
Landfill closure and post closure care costs	<u>(270,121)</u>	<u>(322,278)</u>
 Change in net position for the year ended December 31, 2020 per statement of activities		 <u>\$ 3,555,481</u>

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



ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Fiduciary Fund

Statement of Net Position  
December 31, 2020

	<u>Landfill Trust Fund</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 106,831
Investments	<u>2,835,986</u>
Total assets	2,942,817
<b>LIABILITIES</b>	
Liabilities	<u>-</u>
<b>NET POSITION</b>	
Held in trust for landfill closure and post closure costs	<u>\$ 2,942,817</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Fiduciary Fund

Statement of Changes in Net Position  
Year Ended December 31, 2020

	<u>Landfill Trust Fund</u>
Additions:	
Investment income	\$ 50,984
Contributions from Acadia Parish Police Jury	<u>-</u>
Total additions	50,984
Net position, beginning of year	<u>2,891,833</u>
Net position, end of year	<u>\$ 2,942,817</u>

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Acadia Parish Police Jury's (the Police Jury) financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Police Jury are discussed below.

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

The Police Jury is the governing authority for Acadia Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 8 jurors representing the various districts within the Parish. The jurors serve four-year terms.

A. Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, "Defining the Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's governing authority appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component unit and the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

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

Acadia-Evangeline Fire Protection District	Fire Protection District #7
Acadia Parish District Criminal Court	Fire Protection District #8
Acadia Parish Communications District	Fire Protection District #9
Acadia Parish Planning Commission	Fire Protection District #10
Acadia-St. Landry Hospital Service District	Fire Protection District #11
Bayou Des Cannes-Nezpique Gravity Drainage District	First Ward Drainage District
Bayou Mallet Gravity Drainage District	Fourth Ward Drainage District #1
Bayou Plaquemine & Wikoff Drainage District	Industrial Development Board
Conservation & Development Program	Iota Fire Protection District
Consolidated Gravity Drainage District #1	Iota Long Point Gravity Drainage District
Egan Drainage District #1	Mermentau River Harbor & Terminal District
Fire Protection District #1	Second Ward Drainage District #1
Fire Protection District #2	Second Ward Gravity Drainage District #2
Fire Protection District #3	Sixth Ward & Crowley Drainage District
Fire Protection District #4	
Fire Protection District #5	
Fire Protection District #6	

This component unit financial data is necessary for reporting in conformity with generally accepted accounting principles. The Police Jury has chosen to issue financial statements that exclude substantially all component units. These financial statements include the blended component unit for which the Police Jury maintains the accounting records, the Acadia Parish District Criminal Court

Financial statements of the individual component units may be obtained from the respective administrative offices or from the Acadia Parish Police Jury located at 505 NE Court Circle, Crowley, Louisiana, 70526.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Police Jury as an economic unit. The government-wide financial statements report the Police Jury's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the primary government.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Police Jury are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, and expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements provide detailed information about the Police Jury's funds, including its fiduciary fund and blended component unit. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. The General Fund is always a major fund. Other individual governmental major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all governmental funds or funds designated as major at the discretion of the Police Jury. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

Governmental Funds -

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Police Jury reports these major governmental funds and fund types:

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

Fiduciary Fund

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

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

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Property tax revenues are recognized in the period for which levied provided they are also available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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

Cash and interest-bearing deposits

Cash and interest-bearing deposits include all demand accounts and savings accounts of the Police Jury.

Investments

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

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

Receivables

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

Uncollectible accounts receivable is recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Interfund receivables and payables

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



ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Capital Assets

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

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

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

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

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

Compensated Absences

Substantially all employees of the Police Jury earn from 5 to 20 days of vacation leave each year, depending on length of service. Vacation leave that is not taken is automatically converted into sick leave at the end of each year. Upon voluntary resignation or retirement, an employee may be compensated for accumulated vacation leave not to exceed 20 days.

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Full-time employees of the Police Jury earn 88-128 hours of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year without limitation for employees hired before July of 2016. The carry forward amount is capped at 720 hours for employees hired after June of 2016. Upon termination, unused sick leave is forfeited.

Library employees receive between 10 and 25 days of annual leave each year, depending upon their job classification and length of service. Employees may accumulate up to one and one-half times their annual allotment of annual leave. Upon termination, employees are paid for their accumulated annual leave at the employee's current rate of pay. Library employees receive 15 days of sick leave each year. Employees may carry forward unused sick leave without limitation. Upon termination, unused sick leave is forfeited.

Long-term debt

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position 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. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to its pension plans. Deferred inflows in the fund financial statements are related to unavailable property tax revenue.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

Pensions

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

Equity Classifications

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

- a. Net investment in capital assets consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. At December 31, 2020, the Police Jury reported \$26,698,688 of restricted net position, of which \$23,844,431 was restricted by enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the Police Jury's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position – consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Jury, which is the highest level of decision-making authority for the Police Jury.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Police Jury’s adopted policy, only the Jury may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

It is the Police Jury’s policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Police Jury uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenues, Expenditures, and Expenses

Expenditures/Expenses

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

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

Interfund Transfers

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

F. Revenue Restrictions

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

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales tax	See Note 7

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

G. Use of Estimates

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

(2) Cash and Interest-Bearing Deposits

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

At December 31, 2020, the Police Jury had demand deposit (book balances) totaling \$8,383,746 as follows:

	Primary Government	Fiduciary Funds	Total
Cash and interest-bearing deposits	\$ 8,276,915	\$ 106,831	\$ 8,383,746

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2020, were secured as follows:

Bank balances	\$ 8,158,606
Federal deposit insurance	250,000
Pledged securities	7,908,606
Total federal deposit insurance and pledged securities	\$ 8,158,606

Deposits in the amount of \$7,908,606 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in Police Jury's name. The Police Jury does not have a policy for custodial credit risk.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Investments

As of December 31, 2020, the Police Jury's investment types and maturities were as follows:

	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
Primary Government:						
<u>Investment Type</u>						
Fixed income securities:						
GNR	0%	\$ 39,719	\$ -	\$ -	\$ -	\$ 39,719
FHR	1%	257,179	118,304	297	7,734	130,844
Corporate bonds	7%	1,159,834	-	1,159,834	-	-
	8%	1,456,732	118,304	1,160,131	7,734	170,563
Fixed income government securities:						
U.S. Treasury Notes	13%	2,230,280	399,954	1,830,326	-	-
Federal farm bonds	4%	690,283	-	575,640	114,643	-
FNMA	0%	7,420	-	2,136	5,284	-
FHLMC	4%	632,857	-	286,857	346,000	-
GNMA	0%	71,390	-	2,174	-	69,216
Exchange Traded Funds -						
U.S. Treasury	0%	26,596	-	26,596	-	-
Mortgage backed bonds	14%	2,496,881	2,496,881	-	-	-
	35%	6,155,707	2,896,835	2,723,729	465,927	69,216
State Investment Pool (LAMP)	40%	6,949,397	6,949,397	-	-	-
Certificates of deposit	17%	2,928,062	-	2,928,062	-	-
Total	100%	\$17,489,898	\$ 9,964,536	\$ 6,811,922	\$ 473,661	\$ 239,779

  

	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
<u>Investment Type</u>						
U.S. Treasuries	35%	\$ 6,155,707	\$ 2,896,835	\$ 2,723,729	\$ 465,927	\$ 69,216
U.S. Instrumentalities	25%	4,384,794	118,304	4,088,193	7,734	170,563
State Investment Pool (LAMP)	40%	6,949,397	6,949,397	-	-	-
Total	100%	\$17,489,898	\$ 9,964,536	\$ 6,811,922	\$ 473,661	\$ 239,779

**ACADIA PARISH POLICE JURY**  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
<b>Fiduciary Funds:</b>						
<u>Investment Type</u>						
Fixed income government securities:						
U.S. Treasury Notes	16%	\$ 466,151	\$ 466,151	\$ -	\$ -	\$ -
State Investment Pool (LAMP)	7%	197,396	197,396	-	-	-
Certificates of deposit	<u>77%</u>	<u>2,172,439</u>	<u>2,172,439</u>	-	-	-
Total	<u>100%</u>	<u>\$ 2,835,986</u>	<u>\$ 2,835,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	% of Portfolio	Investment Maturities				
		Fair Value	Less Than One Year	One - Five Years	Six - Ten Years	More than Ten Years
<u>Investment Type</u>						
U.S. Treasuries	16%	\$ 466,151	\$ 466,151	\$ -	\$ -	\$ -
U.S. Instrumentalities	77%	2,172,439	2,172,439	-	-	-
State Investment Pool (LAMP)	<u>7%</u>	<u>197,396</u>	<u>197,396</u>	-	-	-
Total	<u>100%</u>	<u>\$ 2,835,986</u>	<u>\$ 2,835,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Interest rate risk: As a means of limiting its exposure to fair value losses arising from rising interest rates, the Police Jury will only invest in the following: (1) direct United States Treasury obligations, (2) bond, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States or guaranteed by United States government instrumentalities, (3) direct security repurchase agreements of any federal bank entry only securities, (4) time certificate of deposit, and (5) mutual trust fund institutions which are registered with the Securities and Exchange Commission which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, limited to 25% of the monies considered available for investment.

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

Concentration of credit risk: R.S. 33:2955 provides that all fixed income investments be appropriately diversified by maturity, security, sector, and credit quality. At December 31, 2020, no more than 5 percent of the Police Jury's total investments were invested in any single issue.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

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

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

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

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

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

**Interest rate risk:** LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosures using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 or 762 days for U.S. Government variable rate investments. The WAM for LAMP's total investments is 45 days as of December 31, 2020.

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



ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Taxes Receivable

At December 31, 2020, taxes receivable consists of the following:

	Governmental Activities		
Fund	Ad valorem Taxes	Franchise Taxes	Total
General	\$ 172,040	\$ 28,779	\$ 200,819
Parish Road	104,316	-	104,316
Non-major governmental funds	139,048	-	139,048
Total taxes receivable	\$ 415,404	\$ 28,779	\$ 444,183

(5) Due from Other Governmental Units

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

Governmental Activities:

Acadia Parish School Board - sales tax	\$ 3,098,213
Acadia Parish Sheriff Tax Collector - ad valorem tax	4,054,796
Acadia Parish Sheriff Tax Collector - state revenue sharing	75,595
Acadia Parish Sheriff - fines and court costs	25,364
City of Crowley - fines and court costs	1,382
City of Crowley - correctional center bed use	7,320
City of Rayne - correctional center bed use	4,270
Department of Homeland Security (FEMA) - disaster grant	2,621,352
Federal Aviation Administration	146,732
Louisiana Department of the Treasury - alcoholic beverage tax	5,273
Louisiana Department of the Treasury - video poker tax	23,649
Louisiana Department of the Treasury - timber severance tax	4,013
Louisiana Department of the Treasury - general severance tax	117,270
Louisiana Department of the Treasury - population and miles	40,996
Louisiana Department of the Treasury - WIC program	48,510
Total due from other governmental units	\$10,274,735

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Ad valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers by the Acadia Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Acadia Parish Assessor and are collected by the Acadia Parish Tax Collector. The taxes are remitted to the Police Jury net of deductions for pension fund contributions.

Total ad valorem taxes levied were \$5,305,370. Ad valorem taxes receivable at December 31, 2020, were \$415,404. There was no allowance necessary at December 31, 2020.

For the year ended December 31, 2020, taxes of 15.29 mills were authorized and levied as follows:

		Expiration Date
General Tax	6.37	No expiration
Road Maintenance Tax	3.18	2021
Health Unit Maintenance Tax	2.12	2021
Cooperative Extension Facility Tax	2.12	2029
Elder Tax	1.50	2024
Total	15.29	

(7) Dedication of Sales and Use Tax Proceeds

Proceeds of the 1% sale and use tax accounted for in the Sales Tax Fund (2020 collections \$9,470,762) are dedicated to the following purposes:

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

Proceeds of the 1997 1% sale and use tax accounted for in the 1% Sales Tax District No. 2 Fund (2020 collections \$3,391,209) are dedicated to repairing, constructing, improving, and maintaining parish roads and bridges in the unincorporated areas of the parish, including incidental drainage in connection therewith and acquiring equipment thereof.

Proceeds of the 1/4% sale and use tax accounted for in the Mosquito Control Sales Tax District No. 3 Fund (2020 collections \$1,223,795) are dedicated to paying the cost of maintaining and operating a parish wide mosquito control program, including the cost of acquiring land, buildings and equipment necessary in connection therewith.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Capital Assets

Capital asset activity for the governmental activities for the year ended December 31, 2020, was as follows:

	<u>Balance</u> 1/1/2020	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/2020
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 1,862,720	\$ -	\$ -	\$ 1,862,720
Construction in progress	312,699	263,838	7,617	568,920
Other capital assets:				
Buildings and improvements	28,096,725	36,983	119,115	28,014,593
Improvements other than buildings	776,901	-	-	776,901
Machinery and equipment	12,110,785	215,723	37,631	12,288,877
Infrastructure	57,835,558	155,093	-	57,990,651
Totals	<u>100,995,388</u>	<u>671,637</u>	<u>164,363</u>	<u>101,502,662</u>
Less accumulated depreciation				
Buildings and improvements	10,914,692	954,787	119,115	11,750,364
Improvements other than buildings	464,000	9,897	-	473,897
Machinery and equipment	7,061,384	727,979	32,570	7,756,793
Infrastructure	26,217,067	1,270,135	-	27,487,202
Total accumulated depreciation	<u>44,657,143</u>	<u>2,962,798</u>	<u>151,685</u>	<u>47,468,256</u>
Governmental activities, capital assets, net	<u>\$56,338,245</u>	<u>\$(2,291,161)</u>	<u>\$ 12,678</u>	<u>\$54,034,406</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 176,340
Public safety	247,732
Public works	2,096,285
Economic development and assistance	271,785
Health and welfare	90,038
Culture and recreation	80,618
Total depreciation expense	<u>\$2,962,798</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Changes in Long-Term Liabilities

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

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
Bonds/certificates payable	\$ 6,141,000	\$ -	\$ 971,000	\$ 5,170,000	\$ 795,000
Capital lease payable	412,475	-	85,777	326,698	77,099
Compensated absences	360,181	18,199	-	378,380	113,514
Net pension liability	2,007,000	-	1,750,024	256,976	-
Landfill closure and post-closure care costs liability	6,026,953	270,121	-	6,297,074	-
<b>Total</b>	<b><u>\$14,947,609</u></b>	<b><u>\$ 288,320</u></b>	<b><u>\$2,806,801</u></b>	<b><u>\$12,429,128</u></b>	<b><u>\$ 985,613</u></b>

Bonds and certificates of indebtedness payable at December 31, 2020, consist of the following:

	Current Portion
\$938,000 Correctional Center Refunding Bonds, Series 2013, dated October 1, 2013, due in annual installments of \$108,000 to \$130,000 through October 1, 2021 at an interest rate of 2.55%, secured by excess annual revenues	\$ 130,000
\$9,750,000 Sales Tax District #2 Bonds, Series 2012, dated May 14, 2012, due in annual installments of \$535,000 to \$780,000 through May 1, 2027, interest at 2.70%, secured by the 1% sales and use tax	665,000
	<u>\$ 795,000</u>

The capital lease payable at December 31, 2020, consists of:

	Current Portion
\$412,475 lease-purchase agreement dated November 25, 2019, due in one down payment of \$30,000 and five (5) annual installments of \$86,698 including interest at 3.79% through February 25, 2024; secured by equipment with a book value of \$408,060 (net of \$34,415 accumulated depreciation), which is included in the machinery and equipment asset class.	\$ 77,099
	<u>\$ 326,698</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

The annual debt service requirements to maturity for all long-term debt as of December 31, 2020, are follows:

Year Ending December 31,	Governmental Activities					
	Bonds/Certificates			Capital Lease		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 795,000	\$ 130,418	\$ 925,418	\$ 77,099	\$ 12,599	\$ 89,698
2022	680,000	108,945	788,945	80,072	9,626	89,698
2023	700,000	90,315	790,315	83,160	6,538	89,698
2024	720,000	71,145	791,145	86,367	3,331	89,698
2025	740,000	51,435	791,435	-	-	-
2026-2027	1,535,000	41,783	1,576,783	-	-	-
Total	<u>\$5,170,000</u>	<u>\$ 494,041</u>	<u>\$ 5,664,041</u>	<u>\$326,698</u>	<u>\$ 32,094</u>	<u>\$358,792</u>

(10) Operating Leases

As of December 31, 2020, the Police Jury had various cancellable equipment operating leases. Total lease expense during 2020 amounted to \$200,339.

The future minimum lease payments are as follows:

Year Ended December 31,	
2021	\$ 124,776
2022	97,102
2023	66,328
2024	46,020
Total	<u>\$334,226</u>

(11) Deferred Compensation Plan

The Police Jury maintains a section 457 deferred compensation plan whereby eligible employees may elect to contribute a portion of their compensation. The Police Jury matches up to the first 4% of employee contributions. The plan assets are administered by a nongovernmental third party and the plan assets are invested at the discretion of the plan's participants. There were no matching contributions for the year ended December 31, 2020.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(12) Pension Plans

The Police Jury participates in three cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Police Jury employees participate in one of the following retirement systems:

**Plan Descriptions:**

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Police Jury participates in Plan A.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible state employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required for a member to receive benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statutes. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

The systems' financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for services performed. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector. A brief summary of eligibility and benefits of the plans are provided in the following table:

	PERS	LASERS	ROVERS
Final average salary	Final average compensation	Highest 36 months or 60 months <sup>2</sup>	Highest 36 months or 60 months <sup>2</sup>
Years of service required and/or age eligible for benefits	30 years of any age 25 years age 55 <sup>1</sup> 10 years age 60 <sup>1</sup> 7 years age 65 <sup>1</sup>	30 years of any age 25 years age 55 20 years of any age <sup>3</sup> 5-10 years age 60 <sup>4</sup>	30 years of any age <sup>5,6</sup> 20 years age 55 <sup>5,6</sup> 10 years age 60 <sup>5,6</sup>
Benefit percent per years of service	3.00%	2.5% - 3.5% <sup>7</sup>	3.0% - 3.33% <sup>8</sup>

<sup>1</sup> Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

<sup>2</sup> Employees hired after 6/30/06 use the revised benefit calculation based on the highest 60 months

<sup>3</sup> With actuarial reduced benefits

<sup>4</sup> Five to ten years of creditable service at age 60 depending upon the plan or when hired

<sup>5</sup> For those hired prior to 1/1/2013

<sup>6</sup> Hired after 12/31/12 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 62

<sup>7</sup> Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%

<sup>8</sup> Benefit percent varies depending on hire date

ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

**Contributions**

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, PERS and ROVERS receive a percentage of ad valorem taxes collected by parishes. These entities are not participating employers in the pension systems and are considered to be nonemployer contributing entities. Contributions of employees, employers, and non-employer contributing entities effective for the year ended December 31, 2020, for the defined benefit pension plans in which the primary government is a participating employer were as follows:

<u>Plan</u>	<u>Active Member Contribution Percentage</u>	<u>Employer Contribution Percentage</u>	<u>Amount from Nonemployer Contributing Entities</u>	<u>Amount of Police Jury Contributions</u>
PERS	9.50%	12.25%	\$ 33,992	\$ 355,757
LASERS	11.50%	42.50%	-	16,292
ROVERS	7.00%	18.00%	<u>11,301</u>	<u>8,215</u>
Total			<u>\$ 45,293</u>	<u>\$ 380,264</u>

**Net Pension Liability**

The Police Jury's net pension liability at December 31, 2020, is comprised of its proportionate share of the net pension liability relating to each of the cost-sharing plans in which the Police Jury is a participating employer. The Police Jury's net pension liability for each plan was measured as of the plan's measurement date (June 30, 2020, for all plans except PERS and December 31, 2019, for PERS) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportionate share of the net pension liability for each of the plans in which it participates was based on the Police Jury's required contributions in proportion to total required contributions for all employers.

As of the most recent measurement date, the Police Jury's proportion for each plan and the change in proportion from the prior measurement date were as follows:

<u>Plan</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Proportionate Share (%) of Net Pension Liability</u>	<u>Increase/(Decrease) from Prior Measurement Date</u>
PERS	\$ 19,774	0.420060%	0.017578%
LASERS	160,368	0.001940%	-0.000070%
ROVERS	<u>76,834</u>	0.356658%	0.038848%
Total	<u>\$ 256,976</u>		

ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Since the measurement date of the net pension liability was June 30, 2020 (December 31, 2019, for PERS), the net pension liability is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

PERS - <http://www.persla.org/>  
 LASERS - <http://lasersonline.org/>  
 ROVERS - <http://www.larovers.com/>

**Actuarial Assumptions**

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability for each of the defined benefit plans in which the primary government is a participating employer:

	PERS	LASERS	ROVERS
Date of experience study on which significant assumptions are based	1/1/2013 - 12/31/2017	7/1/2014 - 6/30/2018	7/1/2014 - 6/30/2019
Expected remaining service lives	4	2	5
Inflation rate	2.4%	2.3%	2.3%
Projected salary increases	4.75%	2.6% - 13.8%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)	(5), (6)

- (1) PubG-2010 (B) Healthy Retiree Table
- (2) PubG-2010 (B) Employee Table
- (3) PubNS-2010 (B) Disabled Retiree Table
- (4) RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables
- (5) RP-2000 Disabled Retiree Mortality Table
- (6) RP-2000 Healthy Annuitant Table



ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

**Cost of Living Adjustments**

The pension plans in which the Police Jury participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-thirds vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings.

Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (PERS, and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs is included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

**Discount Rate**

The discount rates used to measure the Police Jury's total pension liability for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	<u>PERS</u>	<u>LASERS</u>	<u>ROVERS</u>
Discount rate	6.50%	7.55%	6.40%
Change in discount rate from prior valuation	0.00%	-0.05%	-0.10%
Plan cash flow assumptions	(1)	(1)	(1)
Rates incorporated in the Discount Rate:			
Long-term Rate of Return	6.50%	7.55%	6.40%
Periods applied	All	All	All
Municipal Bond Rate	N/A	N/A	N/A

**Plan Cash Flow Assumptions:**

- 1) Plan member contributions will be made at the current contributions rates and sponsor contributions will be made at the actuarially determined rates.

The discount rates used to measure the Police Jury's total pension liability for each plan is equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits. For LASERS, and ROVERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return 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 and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

Asset Class	PERS*		LASERS**		ROVERS*	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Domestic Fixed Income	35%	1.05%	6%	1.76%	12.5%	0.31%
International Fixed Income	-	-	10%	3.98%	10%	0.35%
Domestic Equity	52%	3.41%	23%	4.79%	37.5%	2.81%
International Equity	-	-	32%	5.83%	20%	1.70%
Global Equity	-	-	-	-	-	-
Global Tactical Asset Allocation	-	-	-	-	-	-
Risk Parity	-	-	7%	4.20%	-	-
Alternative Investments	11%	0.61%	22%	6.69%	10%	0.63%
Private Equity	-	-	-	-	-	-
Real Estate	2%	0.11%	-	-	10%	0.45%
<b>Total</b>	<b>100%</b>	<b>5.18%</b>	<b>100%</b>	<b>5.81%</b>	<b>100%</b>	<b>6.25%</b>
Inflation/Rebalancing		2.00%				2.50%
<b>Expected Return</b>		<b>7.18%</b>				<b>8.75%</b>

\*Arithmetic real rates of return

\*\*Geometric real rates of return

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

Changes in the net pension liability may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2020, the Police Jury recognized \$408,821 in pension expense related to all defined benefit plans in which it participates.

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Notes to Basic Financial Statements (Continued)

The pension expense is summarized by plan in the following table:

Plan	Pension Expense
PERS	\$ 365,969
LASERS	23,527
ROVERS	19,325
Total	\$ 408,821

At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			
	PERS	LASERS	ROVERS	Total
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ -
Changes of assumptions	276,170	513	14,166	290,849
Net difference between projected and actual earnings on pension plan investments	-	23,443	2,055	25,498
Changes in proportion and differences between actual contributions and proportionate share of contributions	19,437	-	7,070	26,507
Employer contributions to the pension plans subsequent to the measurement date of the net pension liability	355,757	8,156	4,372	368,285
Total	\$ 651,364	\$ 32,112	\$ 27,663	\$ 711,139

	Deferred Inflows of Resources			
	PERS	LASERS	ROVERS	Total
Differences between expected and actual experience	\$ 177,021	\$ 1,540	\$ 12,403	\$ 190,964
Net difference between projected and actual earnings on pension plan investments	741,238	-	-	741,238
Changes in assumptions	-	-	-	-
Changes in proportion and differences between actual contributions and proportionate share of contributions	12,887	-	15,203	28,090
Total	\$ 931,146	\$ 1,540	\$ 27,606	\$ 960,292

ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

Deferred outflows of resources of \$368,285 resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the subsequent year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31,	PERS	LASERS	ROVERS	Total
2021	\$(144,730)	\$ 2,987	\$(11,145)	\$ (152,888)
2022	(182,643)	6,760	(423)	(176,306)
2023	25,552	7,244	2,215	35,011
2024	(333,718)	5,425	5,038	(323,255)
Total	<u>\$(635,539)</u>	<u>\$ 22,416</u>	<u>\$ (4,315)</u>	<u>\$ (617,438)</u>

**Sensitivity of the Police Jury's Proportional Share of the Net Pension Liabilities to Changes in the Discount Rate:**

The following presents the Police Jury's proportionate shares of the net pension liabilities of the plans, calculated using their respective discount rates, as well as what the Police Jury's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Plan	Current Discount Rate	Net Pension Liability		
		1% Decrease	Current Discount Rate	1% Increase
PERS	6.50%	\$2,137,220	\$ 19,774	\$(1,754,604)
LASERS	7.55%	197,068	160,368	129,225
ROVERS	6.40%	126,179	76,834	34,780
Total		<u>\$2,460,467</u>	<u>\$ 256,976</u>	<u>\$(1,590,599)</u>

**Payables to the Pension Plans**

The Police Jury recorded accrued liabilities to each of the pension plans for the year ended December 31, 2020, for the contractually required contributions for the month of December 2020. The amounts are included in liabilities under the amounts reported as accounts and other payables. The balance due to each plan at December 31, 2020, is as follows:

Plan	
PERS	\$ 169,328
LASERS	1,727
ROVERS	1,217
Total	<u>\$ 172,272</u>

During the fiscal year ended December 31, 2020, several employees of the Police Jury joined the Municipal Employees' Retirement System (MERS). For the year ended December 31, 2020, the Police Jury contributed \$2,687 to the plan. The Police Jury's proportionate share of the pension plan liability and related deferred inflows and outflows of resources will be reported during the fiscal year ended December 31, 2021.

ACADIA PARISH POLICE JURY  
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Notes to Basic Financial Statements (Continued)

(13) Fair Value Measurements

Professional standards require the disclosure for fair value measurements of financial assets and liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. The standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of inputs used to measure fair value are as follows:

- a. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b. Level 2 inputs are observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- c. Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by the Police Jury in estimating fair values of financial instruments:

- a. The carrying amount reported in the statement of net position for the following approximates fair value due to the short maturities of these instruments: cash, accounts receivable, and accounts payable.
- b. The fair value for investment securities is based on quoted market prices at the reporting date multiplied by the quantity held. The carrying value equals fair value.

The following table presents assets that are measured at fair value on a recurring basis at December 31, 2020:

Primary Government:

Description	Total	Level 1	Level 2	Level 3
Fixed income securities:				
U.S. Treasuries	\$ 6,155,707	\$ 6,155,707	\$ -	\$ -
U.S. Instrumentalities	4,384,794	-	4,384,794	-
	<u>\$ 10,540,501</u>	<u>\$ 6,155,707</u>	<u>\$ 4,384,794</u>	<u>\$ -</u>

Fiduciary Funds:

Description	Total	Level 1	Level 2	Level 3
U.S. Treasuries	\$ 466,151	\$ 466,151	\$ -	\$ -
U.S. Instrumentalities	-	-	-	-
	<u>\$ 466,151</u>	<u>\$ 466,151</u>	<u>\$ -</u>	<u>\$ -</u>

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Notes to Basic Financial Statements (Continued)

(14) Interfund Transactions

A. A summary of interfund receivables and payables at December 31, 2020, follows:

	Interfund Receivables	Interfund Payables
Major governmental funds:		
General Fund	\$ 221,207	\$ 35,000
Sales Tax Fund	-	150,528
1% Sales Tax District No. 2 Fund	-	50,771
Mosquito Control Sales Tax District No. 3 Fund	-	19,908
Total major governmental funds	221,207	256,207
Nonmajor governmental funds:		
Special revenue funds	35,000	-
Total interfund receivables and payables	\$ 256,207	\$ 256,207

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

B. Transfers consisted of the following at December 31, 2020:

	Transfers In	Transfers Out
Major governmental funds:		
General Fund	\$ 60,650	\$ 263,489
Parish Road Fund	1,465,000	-
Sales Tax Fund	150,000	1,050,000
1% Sales Tax District No. 2 Fund	-	2,185,649
Total major governmental funds	1,675,650	3,499,138
Nonmajor governmental funds:		
Special revenue funds	89,104	196,189
Debt service funds	1,110,638	65
Capital projects funds	900,000	80,000
Total nonmajor governmental funds	\$3,775,392	\$3,775,392

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(15) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ended December 31, 2020, follows:

Chance Henry (incoming)	\$ 12,194
Alphonse J. Credeur (incoming)	11,032
Gordon R. Morgan (incoming)	11,032
Jeffery Morgan (incoming)	11,032
Jimmie J. Pellerin (incoming)	11,400
Patrick Daigle (incoming)	11,032
Steve Comeaux (incoming)	11,032
Walter Andrus (incoming)	11,032
David Savoy (outgoing)	406
Charles K. Broussard (outgoing)	368
Kerry T. Kilgore (outgoing)	368
Peter J. Joseph (outgoing)	368
Richard A. Faul (outgoing)	368
Robert J. Guidry (outgoing)	368
Ronald Fabacher (outgoing)	368
Total	\$ 92,400

(16) Compensation, Benefits, and Other Payments to Agency Head

The schedule of compensation, benefits, and other payments to A. J. Broussard, Secretary/Treasurer for the period January 1, 2020, through February 12, 2020, and Huey Bryan Borill, Secretary/Treasurer for the period February 13, 2020, through December 31, 2020, follows:

Purpose	Amount	
	A.J. Broussard	Huey Bryan Borill
Salary	\$ 17,162	\$ 57,464
Benefits - insurance	1,599	17,588
Benefits - retirement	-	6,900
Benefits - payroll taxes	1,039	4,396
Total	\$ 19,800	\$ 86,348

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(17) Risk Management

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

(18) Litigation and Claims

There is no litigation pending against the Police Jury at December 31, 2020.

(19) Federal Compliance Contingencies

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

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

State and federal laws and regulations require that the Police Jury place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses relating to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The operating expenses related to current activities of the landfill are accounted for in a governmental fund. The recognition of these landfill closure and post-closure care costs are accounted for in the government-wide financial statements and are based on the amount of space used during the year. The estimated liability for landfill closure and post-closure care costs is \$6,297,074 at December 31, 2020, which represents the cumulative amount reported to date based on 44.60% usage (filled) of the landfill. It is estimated that an additional \$7,821,926 will be recognized as closure and post-closure care costs between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2060), which represents an estimated remaining life of 40 years. The estimated total current cost of the landfill closure and post-closure care of \$14,119,000 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired at December 31, 2020. However, the actual costs of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

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

The Police Jury has a formal trust agreement with the Bank of Commerce and Trust Company for the benefit of the Louisiana Department of Environmental Quality. The trust was established to provide financial assurance for the estimated closure and post-closure cost of the landfill. At December 31, 2020, the actual trust value was \$2,942,817, with the estimated liability for closure and post-closure costs totaling \$6,297,074. The remaining \$3,354,257 in estimated closure and post-closure costs liability is covered by general governmental revenues.



ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(21) New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following statements which were not required to be implemented by the Government during the current fiscal year.

- GASB Statement No. 87, "Leases." The requirements of this Statement are effective for fiscal years beginning after June 30, 2022.
- GASB Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The requirements of this Statement are effective for fiscal years beginning after December 31, 2021.

The effect of implementation of these new pronouncements on the Government's financial statements has not yet been determined.

(22) Prior Period Restatements

During the fiscal year ended December 31, 2019, the Police Jury received proceeds in the amount of \$442,475 from a capital lease obtained for the purchase of equipment. However, the capital lease payable amount of \$412,475 at December 31, 2019, was not properly reported in the government-wide financial statements.

Effective January 1, the Police Jury reclassified its component unit, the Criminal Court Fund, as a special revenue fund to be blended with the fund financial statements, rather than being reported as a separate discretely presented component unit.

These changes resulted in a restatement of previously reported net position/fund balances as follows:

	Governmental Activities Net Position	Governmental Funds Fund Balances
Net position, December 31, 2019, as previously reported	\$71,772,509	\$28,513,870
Prior period adjustments:		
Recordation of capital lease payable	(412,475)	-
Net effect of reclassifying Criminal Court Fund	16,101	16,101
Net position, December 31, 2019, as restated	\$71,376,135	\$28,529,971

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Basic Financial Statements (Continued)

(23) Schedule of Expenditures of Federal Awards (SEFA)

Non-federal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when: (1) FEMA has approved the non-federal entity's project worksheet (PW), and (2) the non-federal entity has incurred the eligible expenditures.

During the year ending December 31, 2020, the Police Jury incurred eligible expenditures for FEMA Disaster Reimbursements for Hurricane Laura and Hurricane Delta, however the project worksheets (PW) have not been approved. Therefore, the expected FEMA Disaster Reimbursements and eligible expenditures that were incurred are required to be reported in the financial statements but not included in the Schedule of Expenditures of Federal Awards (SEFA). All other federal financial assistance received by the Police Jury were less than the reporting threshold of \$750,000.

(24) Subsequent Events

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may have and continue to impact the Acadia Parish Police Jury's ongoing operations. The extent and severity of the potential impact

**REQUIRED  
SUPPLEMENTARY INFORMATION**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Taxes	\$3,077,000	\$ 2,531,000	\$2,585,669	\$ 54,669
Licenses and permits	526,000	541,000	652,895	111,895
Intergovernmental	2,389,800	1,902,300	1,927,302	25,002
Charges for services	1,048,120	1,100,120	1,315,721	215,601
Fines and forfeits	75,000	75,000	57,151	(17,849)
Investment income	40,000	40,000	44,500	4,500
Miscellaneous	321,200	317,200	303,113	(14,087)
Total revenues	<u>7,477,120</u>	<u>6,506,620</u>	<u>6,886,351</u>	<u>379,731</u>
<b>Expenditures:</b>				
Current -				
General government	3,084,340	3,145,140	3,212,948	(67,808)
Public safety	1,927,130	2,442,730	2,471,326	(28,596)
Economic development and assistance	124,400	124,400	115,282	9,118
Health and welfare	590,000	590,000	681,912	(91,912)
Capital outlay	<u>1,898,500</u>	<u>55,500</u>	<u>77,212</u>	<u>(21,712)</u>
Total expenditures	<u>7,624,370</u>	<u>6,357,770</u>	<u>6,558,680</u>	<u>(200,910)</u>
Excess (deficiencies) of revenues over expenditures	<u>(147,250)</u>	<u>148,850</u>	<u>327,671</u>	<u>178,821</u>
<b>Other financing sources (uses):</b>				
Transfers in	60,000	60,000	60,650	650
Transfers out	<u>(243,300)</u>	<u>(243,300)</u>	<u>(263,489)</u>	<u>(20,189)</u>
Total other financing sources (uses)	<u>(183,300)</u>	<u>(183,300)</u>	<u>(202,839)</u>	<u>(19,539)</u>
Net change in fund balance	(330,550)	(34,450)	124,832	159,282
Fund balance, beginning	<u>4,132,030</u>	<u>4,132,030</u>	<u>4,132,030</u>	<u>-</u>
Fund balance, ending	<u>\$3,801,480</u>	<u>\$ 4,097,580</u>	<u>\$4,256,862</u>	<u>\$ 159,282</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Parish Road Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2020

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Taxes - ad valorem	\$ 1,234,000	\$ 1,337,000	\$ 1,347,559	\$ 10,559
Licenses and permits	3,200	3,200	2,295	(905)
Intergovernmental revenues -				
State funds -				
Parish transportation funds	824,500	550,000	548,541	(1,459)
State shared revenue	82,000	82,000	82,544	544
Other	5,000	5,000	2,034	(2,966)
Investment income	28,000	28,000	30,340	2,340
Miscellaneous	20,000	-	30,024	30,024
Total revenues	<u>2,196,700</u>	<u>2,005,200</u>	<u>2,043,337</u>	<u>38,137</u>
<b>Expenditures:</b>				
Current -				
Public works	3,186,000	3,094,000	2,939,985	154,015
Debt service	-	-	88,391	(88,391)
Capital outlay	<u>502,500</u>	<u>91,500</u>	<u>109,771</u>	<u>(18,271)</u>
Total expenditures	<u>3,688,500</u>	<u>3,185,500</u>	<u>3,138,147</u>	<u>47,353</u>
Deficiency of revenues over expenditures	(1,491,800)	(1,180,300)	(1,094,810)	85,490
<b>Other financing sources:</b>				
Transfers in	<u>1,465,000</u>	<u>1,465,000</u>	<u>1,465,000</u>	<u>-</u>
Net change in fund balance	(26,800)	284,700	370,190	85,490
Fund balance, beginning	<u>3,351,715</u>	<u>3,351,715</u>	<u>3,351,715</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,324,915</u>	<u>\$ 3,636,415</u>	<u>\$ 3,721,905</u>	<u>\$ 85,490</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Sales Tax Fund

Budgetary Comparison Schedule  
Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
<b>Revenues:</b>				
Taxes - sales and use	\$7,700,000	\$7,838,000	\$ 9,470,762	\$1,632,762
Intergovernmental revenues -				
Federal grant - FEMA	-	421,341	1,272,038	850,697
Investment income	116,750	116,750	118,609	1,859
Miscellaneous	10,000	10,000	16,750	6,750
Total revenues	<u>7,826,750</u>	<u>8,386,091</u>	<u>10,878,159</u>	<u>2,492,068</u>
<b>Expenditures:</b>				
Current -				
Health and welfare	6,546,150	6,138,150	6,114,615	23,535
Capital outlay	1,542,500	22,500	13,297	9,203
Total expenditures	<u>8,088,650</u>	<u>6,160,650</u>	<u>6,127,912</u>	<u>32,738</u>
Excess (deficiency) of revenues over expenditures	<u>(261,900)</u>	<u>2,225,441</u>	<u>4,750,247</u>	<u>2,524,806</u>
<b>Other financing sources (uses):</b>				
Transfers in	150,000	150,000	150,000	-
Transfers out	(1,050,000)	(1,050,000)	(1,050,000)	-
Total other financing sources (uses)	<u>(900,000)</u>	<u>(900,000)</u>	<u>(900,000)</u>	<u>-</u>
Net change in fund balance	(1,161,900)	1,325,441	3,850,247	2,524,806
Fund balance, beginning	<u>7,532,532</u>	<u>7,532,532</u>	<u>7,532,532</u>	<u>-</u>
Fund balance, ending	<u>\$6,370,632</u>	<u>\$8,857,973</u>	<u>\$11,382,779</u>	<u>\$2,524,806</u>

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

Budgetary Comparison Schedule  
Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes - sales and use	\$ 2,400,000	\$ 2,544,000	\$ 3,391,209	\$ 847,209
Investment income	11,000	6,000	6,045	45
Total revenues	2,411,000	2,550,000	3,397,254	847,254
<b>Expenditures:</b>				
Current -				
Public works	235,200	233,700	301,254	(67,554)
Excess of revenues over expenditures	2,175,800	2,316,300	3,096,000	779,700
<b>Other financing uses:</b>				
Transfers out	(2,185,300)	(2,185,300)	(2,185,649)	(349)
Net change in fund balance	(9,500)	131,000	910,351	779,351
Fund balance, beginning	2,115,640	2,115,640	2,115,640	-
Fund balance, ending	\$ 2,106,140	\$ 2,246,640	\$ 3,025,991	\$ 779,351

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

Budgetary Comparison Schedule  
Year Ended December 31, 2020

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes - sales and use	\$ 800,000	\$ 900,000	\$1,223,795	\$ 323,795
Investment income	51,000	51,000	60,319	9,319
Miscellaneous	<u>12,000</u>	<u>12,000</u>	<u>10,000</u>	<u>(2,000)</u>
Total revenues	863,000	963,000	1,294,114	331,114
<b>Expenditures:</b>				
Current -				
Health and welfare	<u>804,900</u>	<u>1,968,900</u>	<u>1,934,596</u>	<u>34,304</u>
Net change in fund balance	58,100	(1,005,900)	(640,482)	365,418
Fund balance, beginning	<u>3,398,210</u>	<u>3,398,210</u>	<u>3,398,210</u>	<u>-</u>
Fund balance, ending	<u>\$ 3,456,310</u>	<u>\$2,392,310</u>	<u>\$2,757,728</u>	<u>\$ 365,418</u>



ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2020

Year Ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b><i>Parochial Employees Retirement System*</i></b>					
2020	0.420060%	\$ 19,774	\$ 2,331,740	0.8%	99.89%
2019	0.402482%	1,786,360	2,592,491	68.9%	88.86%
2018	0.432709%	(321,177)	2,333,242	13.8%	101.98%
2017	0.479947%	889,611	2,254,584	39.5%	94.15%
2016	0.474515%	1,061,701	2,270,200	46.8%	92.23%
2015	0.563776%	130,800	2,123,300	6.2%	99.15%
<b><i>Louisiana State Employees Retirement System**</i></b>					
2020	0.001940%	\$ 160,368	\$ 38,379	417.9%	58.00%
2019	0.002010%	145,623	38,379	379.4%	62.90%
2018	0.002100%	143,082	38,379	372.8%	64.30%
2017	0.002180%	153,306	38,379	399.5%	62.50%
2016	0.002170%	170,165	44,775	380.0%	57.70%
2015	0.002070%	140,859	35,234	399.8%	62.70%
<b><i>Registrar of Voters Retirement System**</i></b>					
2020	0.356658%	\$ 76,834	\$ 45,145	170.2%	83.32%
2019	0.315770%	75,017	44,092	170.1%	84.83%
2018	0.317810%	75,017	58,726	127.7%	80.57%
2017	0.522107%	89,642	73,116	122.6%	80.51%
2016	0.549630%	127,866	68,027	188.0%	73.98%
2015	0.522107%	127,874	70,825	180.5%	76.86%

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

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

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2020

Year Ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a % of Covered Payroll
<b><i>Parochial Employees Retirement System</i></b>					
2020	\$ 355,757	\$ 355,757	\$ -	\$ 2,904,138	12.25%
2019	284,822	284,822	-	2,331,740	12.21%
2018	268,240	268,240	-	2,592,491	10.35%
2017	291,659	291,659	-	2,333,242	12.50%
2016	305,421	305,421	-	2,254,584	13.55%
2015	326,915	326,915	-	2,270,200	14.40%
<b><i>Louisiana State Employees Retirement System</i></b>					
2020	\$ 16,292	\$ 16,292	\$ -	\$ 38,379	42.50%
2019	16,057	16,057	-	38,379	41.84%
2018	15,390	15,390	-	38,379	40.10%
2017	14,987	14,987	-	38,379	39.05%
2016	14,603	14,603	-	38,379	38.05%
2015	17,006	17,006	-	44,775	37.98%
<b><i>Registrar of Voters Retirement System</i></b>					
2020	\$ 8,215	\$ 8,215	\$ -	\$ 45,640	18.00%
2019	8,126	8,126	-	45,145	18.00%
2018	7,655	7,655	-	44,092	17.36%
2017	8,153	8,153	-	58,726	13.88%
2016	15,546	15,546	-	73,116	21.26%
2015	15,275	15,275	-	68,027	22.45%

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Required Supplementary Information

(1) Budgets and Budgetary Accounting

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

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

(2) Pension Plans

Changes of Benefit Terms -

A. Parochial Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.

B. Louisiana State Employees Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.

C. Registrar of Voters Retirement System of Louisiana:

Changes of benefit terms – There were no changes of benefit terms for the year ended December 31, 2020.

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Notes to Required Supplementary Information

(3) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ended December 31, 2020:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Excess</u>
<b>General Fund:</b>			
General government	\$3,145,140	\$3,212,948	\$ 67,808
Public safety	2,442,730	2,471,326	28,596
Health and welfare	590,000	681,912	91,912
Capital outlay	55,500	77,212	21,712
<b>Parish Road Fund:</b>			
Debt service	-	88,391	88,391
Capital outlay	91,500	109,771	18,271
<b>1 % Sales Tax District No. 2 Fund:</b>			
Public works	233,700	301,254	67,554

**OTHER FINANCIAL INFORMATION**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Comparative Statement of Net Position  
December 31, 2020

	Governmental Activities	
	2020	2019
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 8,276,915	\$ 4,737,437
Investments	17,489,898	18,149,191
Taxes receivable	444,183	6,975,362
Other receivables	19,593	23,199
Due from other governmental entities	10,274,735	290,452
Capital assets:		
Non-depreciable	2,431,640	2,175,419
Depreciable, net	51,602,766	54,162,826
Total assets	90,539,730	86,513,886
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension plan	711,139	1,635,865
<b>LIABILITIES</b>		
Accounts payable	2,522,982	1,066,842
Retainage payable	7,723	16,962
Accrued liabilities and other payables	296,120	496,866
Deposits payable	69,000	65,000
Accrued interest	34,008	28,607
Long-term liabilities:		
Portion due within one year -		
Capital lease payable	77,099	85,777
Bonds and certificates payable	795,000	971,000
Compensated absences payable	113,514	190,896
Portion due after one year -		
Capital lease payable	249,599	326,698
Bonds and certificates payable	4,375,000	5,170,000
Compensated absences payable	264,866	169,285
Net pension liability	256,976	2,007,000
Landfill closure and post-closure care costs liability	6,297,074	6,026,953
Total liabilities	15,358,961	16,621,886
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension plan	960,292	151,730
<b>NET POSITION</b>		
Net investment in capital assets	48,537,708	49,784,770
Restricted for:		
Debt service	1,088,715	1,135,339
Property tax and sales tax dedication	23,844,431	19,227,962
Road maintenance and construction	1,765,542	1,681,736
Unrestricted	(304,780)	(453,672)
Total net position	\$ 74,931,616	\$ 71,376,135

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Schedule of Revenues  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
<b>Taxes -</b>					
Taxes - ad valorem	\$ 2,030,000	\$ 2,184,000	\$ 2,200,067	\$ 16,067	\$ 2,129,359
Franchise	120,000	120,000	115,755	(4,245)	119,452
Severance	912,000	212,000	250,534	38,534	1,077,524
Other	15,000	15,000	19,313	4,313	17,952
Total taxes	<u>3,077,000</u>	<u>2,531,000</u>	<u>2,585,669</u>	<u>54,669</u>	<u>3,344,287</u>
<b>Licenses and permits -</b>					
Occupational licenses	205,000	205,000	203,217	(1,783)	217,679
Insurance occupational licenses	305,000	240,000	355,799	115,799	324,239
Other	16,000	96,000	93,879	(2,121)	93,064
Total licenses and permits	<u>526,000</u>	<u>541,000</u>	<u>652,895</u>	<u>111,895</u>	<u>634,982</u>
<b>Intergovernmental -</b>					
Federal grants - FEMA	1,833,600	1,356,100	1,368,032	11,932	45,585
State grants:					
State shared revenue	92,000	92,000	92,123	123	92,797
Video poker	198,000	198,000	218,158	20,158	193,869
Fire insurance premium	255,000	245,000	247,327	2,327	248,749
Other	11,200	11,200	1,662	(9,538)	48,349
Total intergovernmental	<u>2,389,800</u>	<u>1,902,300</u>	<u>1,927,302</u>	<u>25,002</u>	<u>629,349</u>
<b>Charges for services -</b>					
Intergovernmental service charges	948,200	1,014,200	1,229,282	215,082	1,053,568
Accounting service charges	77,920	77,920	78,320	400	74,700
Gas charges	22,000	8,000	8,119	119	9,995
Total charges for services	<u>1,048,120</u>	<u>1,100,120</u>	<u>1,315,721</u>	<u>215,601</u>	<u>1,138,263</u>
<b>Fines and forfeits -</b>					
Fines	55,000	55,000	38,205	(16,795)	53,193
Court costs	20,000	20,000	18,946	(1,054)	15,064
Total fines and forfeits	<u>75,000</u>	<u>75,000</u>	<u>57,151</u>	<u>(17,849)</u>	<u>68,257</u>
<b>Investment income</b>	<u>40,000</u>	<u>40,000</u>	<u>44,500</u>	<u>4,500</u>	<u>63,140</u>
<b>Miscellaneous -</b>					
Rent income	250,850	250,850	239,520	(11,330)	250,850
Other	70,350	66,350	63,593	(2,757)	253,615
Total miscellaneous	<u>321,200</u>	<u>317,200</u>	<u>303,113</u>	<u>(14,087)</u>	<u>504,465</u>
<b>Total revenues</b>	<u>\$ 7,477,120</u>	<u>\$ 6,506,620</u>	<u>\$ 6,886,351</u>	<u>\$ 379,731</u>	<u>\$ 6,382,743</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Schedule of Expenditures  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance with Final Budget Positive (Negative)	2019 Actual
	Budget				
	Original	Final			
Expenditures:					
Current -					
General government:					
Legislative					
Salaries and wages	\$ 92,400	\$ 92,400	\$ 92,400	\$ -	\$ 92,400
Payroll taxes	7,100	7,100	6,704	396	6,557
Group insurance	-	64,000	65,848	(1,848)	100,240
Materials and supplies	700	700	645	55	305
Advertising	21,500	21,500	20,072	1,428	19,522
Miscellaneous	33,800	33,800	28,546	5,254	19,537
Total legislative	<u>155,500</u>	<u>219,500</u>	<u>214,215</u>	<u>5,285</u>	<u>238,561</u>
Judicial					
Salaries and wages	438,600	403,600	396,701	6,899	392,965
Payroll taxes	14,225	14,225	8,847	5,378	9,718
Retirement	52,980	52,980	55,185	(2,205)	50,534
Group insurance	31,300	108,100	98,952	9,148	119,619
Appropriations	537,500	539,800	537,552	2,248	606,156
Insurance	1,135	1,135	390	745	1,306
Legal and professional	-	51,000	51,636	(636)	59,919
Materials and supplies	181,300	59,000	59,750	(750)	92,756
Rent	-	69,000	69,915	(915)	30,762
Miscellaneous	25,750	19,750	18,253	1,497	35,975
Total judicial	<u>1,282,790</u>	<u>1,318,590</u>	<u>1,297,181</u>	<u>21,409</u>	<u>1,399,710</u>
Executive					
Repairs and maintenance	350	350	403	(53)	300
Legal and professional	150	150	825	(675)	215
Materials and supplies	2,100	2,100	1,174	926	565
Total executive	<u>2,600</u>	<u>2,600</u>	<u>2,402</u>	<u>198</u>	<u>1,080</u>

(continued)



ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Schedule of Expenditures (Continued)  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				
	Budget		Actual	Variance with Final Budget	2019 Actual
	Original	Final		Positive (Negative)	
<b>Elections -</b>					
Salaries and wages	45,100	45,100	45,346	(246)	45,311
Payroll taxes	700	700	652	48	651
Retirement	8,100	8,100	8,215	(115)	7,930
Insurance	200	200	154	46	159
Legal and professional	500	500	22,435	(21,935)	17,124
Materials and supplies	4,800	4,800	6,890	(2,090)	4,804
Repairs and maintenance	1,500	1,500	1,262	238	1,575
Rent	10,000	10,000	13,078	(3,078)	9,635
Telephone and utilities	4,500	4,500	4,195	305	5,034
Miscellaneous	4,500	4,500	1,451	3,049	1,354
Total elections	<u>79,900</u>	<u>79,900</u>	<u>103,678</u>	<u>(23,778)</u>	<u>93,577</u>
<b>Finance and administration -</b>					
Salaries and wages	268,000	298,000	306,955	(8,955)	295,366
Payroll taxes	8,500	8,500	16,057	(7,557)	7,298
Retirement	25,000	25,000	26,908	(1,908)	26,247
Group insurance	108,500	108,500	92,082	16,418	108,442
Insurance	5,750	5,750	4,083	1,667	4,031
Legal and professional	114,500	149,500	190,291	(40,791)	142,118
Materials and supplies	41,080	41,080	44,672	(3,592)	38,024
Repairs and maintenance	5,000	5,000	5,622	(622)	1,765
Rent	16,000	16,000	15,826	174	14,532
Telephone and utilities	11,000	11,000	10,800	200	9,019
Miscellaneous	115,300	115,300	112,996	2,304	115,281
Total finance and administration	<u>718,630</u>	<u>783,630</u>	<u>826,292</u>	<u>(42,662)</u>	<u>762,123</u>
<b>Other -</b>					
Salaries and wages	142,750	142,750	130,832	11,918	108,441
Payroll taxes	1,900	1,900	2,032	(132)	1,642
Retirement	15,900	15,900	15,525	375	12,024
Group insurance	33,830	33,830	26,044	7,786	33,256
Insurance	4,790	4,790	26,837	(22,047)	3,805
Legal and professional	75,000	75,000	73,525	1,475	73,000
Materials and supplies	15,600	15,600	27,018	(11,418)	11,842
Repairs and maintenance	215,800	167,800	164,021	3,779	281,058
Rent	10,200	10,200	10,200	-	8,500
Telephone and utilities	321,200	265,200	287,827	(22,627)	307,947
Miscellaneous	7,950	7,950	5,319	2,631	1,223
Total other	<u>844,920</u>	<u>740,920</u>	<u>769,180</u>	<u>(28,260)</u>	<u>842,738</u>
<b>Total general government</b>	<u>3,084,340</u>	<u>3,145,140</u>	<u>3,212,948</u>	<u>(67,808)</u>	<u>3,337,789</u>

(continued)

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
General Fund

Schedule of Expenditures (Continued)  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	Budget		Actual	Variance with Final Budget	2019 Actual
	Original	Final		Positive (Negative)	
Public safety -					
Salaries and wages	139,300	139,300	160,330	(21,030)	136,997
Payroll taxes	4,830	4,830	1,954	2,876	3,489
Retirement	11,400	11,400	18,551	(7,151)	9,087
Group insurance	-	110,600	79,671	30,929	62,757
Appropriations	296,100	296,100	258,750	37,350	294,369
Insurance	1,850	1,850	2,588	(738)	1,320
Legal and professional	5,500	5,500	1,033	4,467	413
Materials and supplies	6,250	6,250	7,843	(1,593)	6,042
Prisoner expenses	910,500	515,500	520,439	(4,939)	665,731
Repairs and maintenance	1,500	1,301,500	1,361,652	(60,152)	8,051
Rent	5,400	5,400	4,950	450	5,450
Telephone and utilities	6,000	6,000	8,227	(2,227)	6,136
Miscellaneous	538,500	38,500	45,338	(6,838)	41,228
Total public safety	<u>1,927,130</u>	<u>2,442,730</u>	<u>2,471,326</u>	<u>(28,596)</u>	<u>1,241,070</u>
Economic development and assistance -					
Salaries and wages	18,800	18,800	14,502	4,298	16,447
Payroll taxes	900	900	852	48	819
Insurance	220	220	338	(118)	202
Legal and professional	2,000	7,000	2,855	4,145	1,496
Repairs and maintenance	40,500	35,500	34,070	1,430	40,577
Telephone and utilities	24,900	24,900	20,270	4,630	23,845
Miscellaneous	37,080	37,080	42,395	(5,315)	78,452
Total economic development and assistance	<u>124,400</u>	<u>124,400</u>	<u>115,282</u>	<u>9,118</u>	<u>161,838</u>
Health and welfare -					
Appropriations	590,000	590,000	681,858	(91,858)	590,668
Telephone and utilities	-	-	54	(54)	-
Total health and welfare	<u>590,000</u>	<u>590,000</u>	<u>681,912</u>	<u>(91,912)</u>	<u>590,668</u>
Capital outlay	<u>1,898,500</u>	<u>55,500</u>	<u>77,212</u>	<u>(21,712)</u>	<u>121,420</u>
Total expenditures	<u>\$7,624,370</u>	<u>\$ 6,357,770</u>	<u>\$6,558,680</u>	<u>\$ (200,910)</u>	<u>\$5,452,785</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Parish Road Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Taxes - ad valorem	\$ 1,234,000	\$ 1,337,000	\$ 1,347,559	\$ 10,559	\$1,299,414
Licenses and permits	3,200	3,200	2,295	(905)	1,990
Intergovernmental revenues -					
State funds:					
Parish transportation funds	824,500	550,000	548,541	(1,459)	622,056
State shared revenue	82,000	82,000	82,544	544	83,294
Other	5,000	5,000	2,034	(2,966)	3,920
Investment income	28,000	28,000	30,340	2,340	45,292
Miscellaneous	20,000	-	30,024	30,024	17,645
Total revenues	<u>2,196,700</u>	<u>2,005,200</u>	<u>2,043,337</u>	<u>38,137</u>	<u>2,073,611</u>
<b>Expenditures:</b>					
Current -					
Public works:					
Salaries and wages	1,123,400	1,188,400	1,178,173	10,227	1,178,173
Payroll taxes	27,200	27,200	24,601	2,599	24,601
Retirement	111,800	111,800	115,859	(4,059)	115,859
Group insurance	365,500	335,500	310,258	25,242	310,258
Intergovernmental service	131,300	121,300	124,692	(3,392)	124,692
Insurance	146,000	136,000	150,740	(14,740)	150,740
Legal and professional	24,600	24,600	18,888	5,712	18,888
Materials and supplies	315,200	270,200	254,885	15,315	254,885
Repairs and maintenance	352,500	332,500	333,013	(513)	333,013
Rent	378,100	378,100	280,101	97,999	280,101
Telephone and utilities	37,600	37,600	33,622	3,978	33,622
Miscellaneous	172,800	130,800	115,153	15,647	115,153
Total public works	<u>3,186,000</u>	<u>3,094,000</u>	<u>2,939,985</u>	<u>154,015</u>	<u>3,035,241</u>
Debt service:					
Principal	-	-	85,777	(85,777)	30,000
Interest	-	-	2,614	(2,614)	1,307
Total debt service	<u>-</u>	<u>-</u>	<u>88,391</u>	<u>(88,391)</u>	<u>31,307</u>
Capital outlay	502,500	91,500	109,771	(18,271)	647,447
Total expenditures	<u>3,688,500</u>	<u>3,185,500</u>	<u>3,138,147</u>	<u>47,353</u>	<u>3,713,995</u>
Deficiency of revenues over expenditures	<u>(1,491,800)</u>	<u>(1,180,300)</u>	<u>(1,094,810)</u>	<u>85,490</u>	<u>(1,640,384)</u>
Other financing sources:					
Proceeds from capital lease	-	-	-	-	442,475
Transfers in	1,465,000	1,465,000	1,465,000	-	1,555,000
Total other financing sources	<u>1,465,000</u>	<u>1,465,000</u>	<u>1,465,000</u>	<u>-</u>	<u>1,997,475</u>
Net change in fund balance	(26,800)	284,700	370,190	85,490	357,091
Fund balance, beginning	<u>3,351,715</u>	<u>3,351,715</u>	<u>3,351,715</u>	<u>-</u>	<u>2,994,624</u>
Fund balance, ending	<u>\$ 3,324,915</u>	<u>\$ 3,636,415</u>	<u>\$ 3,721,905</u>	<u>\$ 85,490</u>	<u>\$ 3,351,715</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Sales Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Taxes - sales and use	\$ 7,700,000	\$ 7,838,000	\$ 9,470,762	\$ 1,632,762	\$ 8,233,994
Intergovernmental revenues -					
Federal grant - FEMA	-	421,341	1,272,038	850,697	-
Investment income	116,750	116,750	118,609	1,859	173,525
Miscellaneous	10,000	10,000	16,750	6,750	16,043
Total revenues	<u>7,826,750</u>	<u>8,386,091</u>	<u>10,878,159</u>	<u>2,492,068</u>	<u>8,423,562</u>
<b>Expenditures:</b>					
Current -					
Health and welfare:					
Salaries and wages	771,200	825,200	855,051	29,851	796,404
Payroll taxes	13,500	13,500	15,802	2,302	16,036
Retirement	79,800	79,800	95,579	15,779	74,275
Group insurance	199,600	253,300	207,495	(45,805)	197,786
Collection expense	125,000	125,000	142,053	17,053	123,500
Insurance	51,600	51,600	58,196	6,596	47,093
Intergovernmental service	467,400	473,400	651,468	178,068	503,483
Legal and professional	473,600	189,900	160,982	(28,918)	191,427
Materials and supplies	475,700	235,700	210,598	(25,102)	382,488
Repairs and maintenance	428,500	448,500	425,666	(22,834)	422,459
Rent	637,100	624,100	563,972	(60,128)	569,489
Solid waste collection	2,760,000	2,760,000	2,685,222	(74,778)	2,734,830
Telephone and utilities	36,800	31,800	28,541	(3,259)	32,404
Miscellaneous	26,350	26,350	13,990	(12,360)	299,926
Total health and welfare	<u>6,546,150</u>	<u>6,138,150</u>	<u>6,114,615</u>	<u>23,535</u>	<u>6,391,600</u>
Capital outlay	<u>1,542,500</u>	<u>22,500</u>	<u>13,297</u>	<u>9,203</u>	<u>618,883</u>
Total expenditures	<u>8,088,650</u>	<u>6,160,650</u>	<u>6,127,912</u>	<u>32,738</u>	<u>7,010,483</u>
Excess (deficiency) of revenues over expenditures	<u>(261,900)</u>	<u>2,225,441</u>	<u>4,750,247</u>	<u>2,524,806</u>	<u>1,413,079</u>
<b>Other financing sources (uses):</b>					
Transfers in	150,000	150,000	150,000	-	200,000
Transfers out	<u>(1,050,000)</u>	<u>(1,050,000)</u>	<u>(1,050,000)</u>	<u>-</u>	<u>(1,300,000)</u>
Total other financing sources (uses)	<u>(900,000)</u>	<u>(900,000)</u>	<u>(900,000)</u>	<u>-</u>	<u>(1,100,000)</u>
Net change in fund balance	<u>(1,161,900)</u>	<u>1,325,441</u>	<u>3,850,247</u>	<u>2,524,806</u>	<u>313,079</u>
Fund balance, beginning	<u>7,532,532</u>	<u>7,532,532</u>	<u>7,532,532</u>	<u>-</u>	<u>7,219,453</u>
Fund balance, ending	<u>\$ 6,370,632</u>	<u>\$ 8,857,973</u>	<u>\$ 11,382,779</u>	<u>\$ 2,524,806</u>	<u>\$ 7,532,532</u>

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance with Final Budget Positive (Negative)	2019 Actual
	Budget				
	Original	Final			
<b>Revenues:</b>					
Taxes - sales and use	\$ 2,400,000	\$ 2,544,000	\$ 3,391,209	\$ 847,209	\$ 2,823,354
Investment income	11,000	6,000	6,045	45	21,532
Total revenues	<u>2,411,000</u>	<u>2,550,000</u>	<u>3,397,254</u>	<u>847,254</u>	<u>2,844,886</u>
<b>Expenditures:</b>					
Current -					
Public works					
Collection expense	50,000	40,000	50,865	(10,865)	41,878
Intergovernmental service	144,600	153,100	203,835	(50,735)	170,693
Legal and professional	40,600	40,600	46,554	(5,954)	36,127
Total expenditures	<u>235,200</u>	<u>233,700</u>	<u>301,254</u>	<u>(67,554)</u>	<u>248,698</u>
Excess of revenues over expenditures	2,175,800	2,316,300	3,096,000	779,700	2,596,188
<b>Other financing uses:</b>					
Transfers out	<u>(2,185,300)</u>	<u>(2,185,300)</u>	<u>(2,185,649)</u>	<u>(349)</u>	<u>(2,174,165)</u>
Net change in fund balance	(9,500)	131,000	910,351	779,351	422,023
Fund balance, beginning	<u>2,115,640</u>	<u>2,115,640</u>	<u>2,115,640</u>	-	<u>1,693,617</u>
Fund balance, ending	<u>\$ 2,106,140</u>	<u>\$ 2,246,640</u>	<u>\$ 3,025,991</u>	<u>\$ 779,351</u>	<u>\$ 2,115,640</u>

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual  
Year Ended December 31, 2020  
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance with Final Budget Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
<b>Revenues:</b>					
Taxes - sales and use	\$ 800,000	\$ 900,000	\$ 1,223,795	\$ 323,795	\$ 981,936
Investment income	51,000	51,000	60,319	9,319	89,425
Miscellaneous	12,000	12,000	10,000	(2,000)	12,000
<b>Total revenues</b>	<u>863,000</u>	<u>963,000</u>	<u>1,294,114</u>	<u>331,114</u>	<u>1,083,361</u>
<b>Expenditures:</b>					
<b>Current -</b>					
<b>Health and welfare</b>					
Collection expense	17,000	17,000	18,356	(1,356)	15,213
Intergovernmental service	51,700	62,200	77,617	(15,417)	64,901
Repairs and maintenance	4,000	-	204	(204)	1,726
Legal and professional	23,500	31,000	36,428	(5,428)	19,195
Rent	8,700	8,700	8,700	-	8,715
Mosquito control	700,000	1,850,000	1,793,291	56,709	488,177
<b>Total expenditures</b>	<u>804,900</u>	<u>1,968,900</u>	<u>1,934,596</u>	<u>34,304</u>	<u>597,927</u>
<b>Net change in fund balance</b>	58,100	(1,005,900)	(640,482)	365,418	485,434
Fund balance, beginning	<u>3,398,210</u>	<u>3,398,210</u>	<u>3,398,210</u>	-	<u>2,912,776</u>
Fund balance, ending	<u>\$ 3,456,310</u>	<u>\$ 2,392,310</u>	<u>\$ 2,757,728</u>	<u>\$ 365,418</u>	<u>\$ 3,398,210</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2020

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and interest bearing deposits	\$ 759,899	\$1,084,489	\$ 406,070	\$2,250,458
Investments	3,312,365	38,234	1,364,094	4,714,693
Taxes receivable	139,048	-	-	139,048
Other receivables	7,179	-	-	7,179
Due from other funds	35,000	-	-	35,000
Due from other governmental agencies	1,589,837	-	-	1,589,837
Total assets	<u>\$5,843,328</u>	<u>\$1,122,723</u>	<u>\$1,770,164</u>	<u>\$8,736,215</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 221,359	\$ -	\$ 4,522	\$ 225,881
Retainage payable	7,723	-	-	7,723
Accrued liabilities and other payables	38,377	-	-	38,377
Total liabilities	<u>267,459</u>	<u>-</u>	<u>4,522</u>	<u>271,981</u>
Fund balances:				
Restricted for -				
Debt service	-	1,122,723	-	1,122,723
Cooperative extension operation and maintenance	2,449,791	-	-	2,449,791
Road maintenance and construction	-	-	1,765,542	1,765,542
Committed to -				
Health unit operation and maintenance	1,603,652	-	-	1,603,652
Rice Arena operation and maintenance	1,245,510	-	-	1,245,510
Assigned to -				
Capital projects	-	-	100	100
Airport	195,697	-	-	195,697
Other	81,219	-	-	81,219
Total fund balances	<u>5,575,869</u>	<u>1,122,723</u>	<u>1,765,642</u>	<u>8,464,234</u>
Total liabilities and fund balances	<u>\$5,843,328</u>	<u>\$1,122,723</u>	<u>\$1,770,164</u>	<u>\$8,736,215</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2020

	Special Revenue	Debt Service	Capital Projects	Total
<b>Revenues:</b>				
Taxes	\$1,795,008	\$ -	\$ -	\$ 1,795,008
Intergovernmental revenues -				
Federal grants	137,275	-	-	137,275
State funds	288,965	-	-	288,965
Charges for services	128,821	-	-	128,821
Fines and forfeits	192,247	-	-	192,247
Investment income	47,059	1,260	9,638	57,957
Miscellaneous	45,241	-	-	45,241
Total revenues	<u>2,634,616</u>	<u>1,260</u>	<u>9,638</u>	<u>2,645,514</u>
<b>Expenditures:</b>				
Current -				
General government	243,006	-	-	243,006
Public safety	9,410	-	-	9,410
Public works	-	-	586,735	586,735
Economic development	389,484	-	-	389,484
Health and welfare	946,938	-	-	946,938
Culture and recreation	360,850	-	-	360,850
Debt service	-	1,124,449	-	1,124,449
Capital outlay	304,643	-	159,097	463,740
Total expenditures	<u>2,254,331</u>	<u>1,124,449</u>	<u>745,832</u>	<u>4,124,612</u>
Excess (deficiency) of revenues over expenditures	<u>380,285</u>	<u>(1,123,189)</u>	<u>(736,194)</u>	<u>(1,479,098)</u>
<b>Other financing sources (uses):</b>				
Transfers in	89,104	1,110,638	900,000	2,099,742
Transfers out	(196,189)	(65)	(80,000)	(276,254)
Proceeds from sale of capital assets	120,000	-	-	120,000
Total other financing sources (uses)	<u>12,915</u>	<u>1,110,573</u>	<u>820,000</u>	<u>1,943,488</u>
Net change in fund balances	393,200	(12,616)	83,806	464,390
Fund balances, beginning	<u>5,182,669</u>	<u>1,135,339</u>	<u>1,681,836</u>	<u>7,999,844</u>
Fund balances, ending	<u>\$5,575,869</u>	<u>\$ 1,122,723</u>	<u>\$ 1,765,642</u>	<u>\$ 8,464,234</u>



## NONMAJOR SPECIAL REVENUE FUNDS

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

### **Legros Memorial Airport Fund**

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

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

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

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

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

### **Health Unit Maintenance Fund**

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

### **Criminal Court Fund**

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

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

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

### **Law Enforcement Witness Fund**

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
December 31, 2020

	Legros	Acadia	Cooperative	Health	Criminal	Local	Law	Total
	Memorial	Rice Arena	Extension	Unit		Emergency	Enforcement	
	Airport	Maintenance	Facility	Maintenance	Court	Planning	Witness	
	Fund	Fund	Maintenance	Fund	Fund	Commission	Fund	
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ (11,734)	\$ 302,663	\$ 253,238	\$ 85,735	\$ 50,928	\$ 20,942	\$ 58,127	\$ 759,899
Investments	155,958	597,171	1,822,820	736,416	-	-	-	3,312,365
Taxes receivable	-	34,754	34,754	69,540	-	-	-	139,048
Other receivables	4,918	-	2,261	-	-	-	-	7,179
Due from other funds	-	-	-	-	35,000	-	-	35,000
Due from other governmental agencies	<u>146,732</u>	<u>338,796</u>	<u>338,829</u>	<u>744,219</u>	<u>19,111</u>	<u>-</u>	<u>2,150</u>	<u>1,589,837</u>
Total assets	<u>\$295,874</u>	<u>\$1,273,384</u>	<u>\$2,451,902</u>	<u>\$1,635,910</u>	<u>\$ 105,039</u>	<u>\$ 20,942</u>	<u>\$ 60,277</u>	<u>\$ 5,843,328</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 92,454	\$ 15,141	\$ 2,491	\$ 6,614	\$ 104,659	\$ -	\$ -	\$ 221,359
Retainage payable	7,723	-	-	-	-	-	-	7,723
Other payables	<u>-</u>	<u>12,733</u>	<u>-</u>	<u>25,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,377</u>
Total liabilities	<u>100,177</u>	<u>27,874</u>	<u>2,491</u>	<u>32,258</u>	<u>104,659</u>	<u>-</u>	<u>-</u>	<u>267,459</u>
<b>Fund balances:</b>								
<b>Restricted for -</b>								
Cooperative extension operation and maintenance	-	-	2,449,411	-	380	-	-	2,449,791
<b>Committed to -</b>								
Health unit operation and maintenance	-	-	-	1,603,652	-	-	-	1,603,652
Rice Arena operation and maintenance	-	1,245,510	-	-	-	-	-	1,245,510
<b>Assigned to -</b>								
Airport	195,697	-	-	-	-	-	-	195,697
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,942</u>	<u>60,277</u>	<u>81,219</u>
Total fund balances	<u>195,697</u>	<u>1,245,510</u>	<u>2,449,411</u>	<u>1,603,652</u>	<u>380</u>	<u>20,942</u>	<u>60,277</u>	<u>5,575,869</u>
Total liabilities and fund balances	<u>\$295,874</u>	<u>\$1,273,384</u>	<u>\$2,451,902</u>	<u>\$1,635,910</u>	<u>\$ 105,039</u>	<u>\$ 20,942</u>	<u>\$ 60,277</u>	<u>\$ 5,843,328</u>

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2020

	Legros Memorial Airport Fund	Acadia Rice Arena Maintenance Fund	Cooperative Extension Facility Maintenance Fund	Health Unit Maintenance Fund	Criminal Court Fund	Local Emergency Planning Commission Fund	Law Enforcement Witness Fund	Total
<b>Revenues:</b>								
Taxes - ad valorem	\$ -	\$ 448,746	\$ 448,779	\$ 897,483	\$ -	\$ -	\$ -	\$1,795,008
Intergovernmental revenues -								
Federal grants	-	-	-	137,275	-	-	-	137,275
State funds	233,994	-	-	54,971	-	-	-	288,965
Charges for services	-	98,259	-	6,955	-	3,765	19,842	128,821
Fines and forfeits	-	-	-	-	192,247	-	-	192,247
Investment income	1,005	4,150	18,779	23,125	-	-	-	47,059
Miscellaneous	31,027	2,032	2,354	9,790	38	-	-	45,241
Total revenues	<u>266,026</u>	<u>553,187</u>	<u>469,912</u>	<u>1,129,599</u>	<u>192,285</u>	<u>3,765</u>	<u>19,842</u>	<u>2,634,616</u>
<b>Expenditures:</b>								
Current -								
General government - judicial	-	-	-	-	243,006	-	-	243,006
Public safety	-	-	-	-	-	160	9,250	9,410
Economic development	93,240	-	296,244	-	-	-	-	389,484
Health and welfare	-	-	-	946,938	-	-	-	946,938
Culture and recreation	-	360,850	-	-	-	-	-	360,850
Capital outlay	<u>234,407</u>	<u>23,418</u>	<u>46,818</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>304,643</u>
Total expenditures	<u>327,647</u>	<u>384,268</u>	<u>343,062</u>	<u>946,938</u>	<u>243,006</u>	<u>160</u>	<u>9,250</u>	<u>2,254,331</u>
Excess (deficiency) of revenues over expenditures	<u>(61,621)</u>	<u>168,919</u>	<u>126,850</u>	<u>182,661</u>	<u>(50,721)</u>	<u>3,605</u>	<u>10,592</u>	<u>380,285</u>
<b>Other financing sources (uses):</b>								
Transfers in	50,000	4,039	-	65	35,000	-	-	89,104
Transfers out	-	-	-	(195,539)	-	-	(650)	(196,189)
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
Total other financing sources (uses)	<u>50,000</u>	<u>4,039</u>	<u>-</u>	<u>(75,474)</u>	<u>35,000</u>	<u>-</u>	<u>(650)</u>	<u>12,915</u>
Net change in fund balances	(11,621)	172,958	126,850	107,187	(15,721)	3,605	9,942	393,200
Fund balances, beginning	<u>207,318</u>	<u>1,072,552</u>	<u>2,322,561</u>	<u>1,496,465</u>	<u>16,101</u>	<u>17,337</u>	<u>50,335</u>	<u>5,182,669</u>
Fund balances, ending	<u>\$ 195,697</u>	<u>\$1,245,510</u>	<u>\$ 2,449,411</u>	<u>\$1,603,652</u>	<u>\$ 380</u>	<u>\$ 20,942</u>	<u>\$ 60,277</u>	<u>\$5,575,869</u>

## **NONMAJOR DEBT SERVICE FUNDS**

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

### **Excess Revenue Sinking Fund**

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

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

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

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

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

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

To accumulate monies for payment of the Series 2012 \$9,750,000 Limited Tax Revenue Bonds. Debt service is secured by the 1% sales and use tax.

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

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Debt Service Funds

Combining Balance Sheet  
December 31, 2020

	Excess Revenue Sinking Fund	Mosquito Control Sales Tax District No. 3 Sinking Fund	Certificates of Indebtedness Series 2010 Sinking Fund	Sales Tax District No. 2 Series 2012 Bond Sinking Fund	Sales Tax District No. 2 Series 2012 Bond Reserve Fund	Total
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 94,253	\$ 1,719	\$ -	\$ 583,839	\$404,678	\$1,084,489
Investments	-	38,234	-	-	-	38,234
Total assets	\$ 94,253	\$ 39,953	\$ -	\$ 583,839	\$404,678	\$1,122,723
<b>FUND BALANCES</b>						
Fund balances:						
Restricted - Debt service	\$ 94,253	\$ 39,953	\$ -	\$ 583,839	\$404,678	\$1,122,723

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2020

	Excess Revenue Sinking Fund	Mosquito Control Tax District No. 3 Sinking Fund	Certificates of Indebtedness Series 2010 Sinking Fund	Sales Tax District No. 2 Series 2012 Bond Sinking Fund	Sales Tax District No. 2 Series 2012 Bond Reserve Fund	Total
<b>Revenues:</b>						
Investment income	\$ 175	\$ 249	\$ -	\$ 368	\$ 468	\$ 1,260
<b>Expenditures:</b>						
Debt service -						
Principal retirement	127,000	-	199,000	645,000	-	971,000
Interest	6,554	-	2,079	144,816	-	153,449
Total expenditures	<u>133,554</u>	<u>-</u>	<u>201,079</u>	<u>789,816</u>	<u>-</u>	<u>1,124,449</u>
Excess (deficiency) of revenues over expenditures	<u>(133,379)</u>	<u>249</u>	<u>(201,079)</u>	<u>(789,448)</u>	<u>468</u>	<u>(1,123,189)</u>
<b>Other financing sources (uses):</b>						
Transfers in	118,489	-	191,500	800,649	-	1,110,638
Transfers out	-	-	(65)	-	-	(65)
Total other financing sources (uses)	<u>118,489</u>	<u>-</u>	<u>191,435</u>	<u>800,649</u>	<u>-</u>	<u>1,110,573</u>
Net change in fund balances	(14,890)	249	(9,644)	11,201	468	(12,616)
Fund balances, beginning	<u>109,143</u>	<u>39,704</u>	<u>9,644</u>	<u>572,638</u>	<u>404,210</u>	<u>1,135,339</u>
Fund balances, ending	<u>\$ 94,253</u>	<u>\$ 39,953</u>	<u>\$ -</u>	<u>\$ 583,839</u>	<u>\$ 404,678</u>	<u>\$1,122,723</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

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

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

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

### **LCDBG Fund**

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

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Capital Projects Funds

Combining Balance Sheet  
December 31, 2020

	Sales Tax Road Bonds 2008 Refunding Fund	LCDBG Fund	Total
<b>ASSETS</b>			
Cash	\$ 405,970	\$ 100	\$ 406,070
Investments	<u>1,364,094</u>	-	<u>1,364,094</u>
Total assets	<u>\$ 1,770,064</u>	<u>\$ 100</u>	<u>\$ 1,770,164</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	<u>\$ 4,522</u>	<u>\$ -</u>	<u>\$ 4,522</u>
Fund balances:			
Restricted for -			
Road maintenance and construction	1,765,542	-	1,765,542
Assigned to -			
Capital projects	<u>-</u>	<u>100</u>	<u>100</u>
Total fund balances	<u>1,765,542</u>	<u>100</u>	<u>1,765,642</u>
Total liabilities and fund balances	<u>\$ 1,770,064</u>	<u>\$ 100</u>	<u>\$ 1,770,164</u>



ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 2020

	Sales Tax Road Bonds 2008 Refunding Fund	LCDBG Fund	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues:			
Investment income	\$ 9,638	\$ -	\$ 9,638
Expenditures:			
Public works	586,735	-	586,735
Capital outlay	<u>159,097</u>	<u>-</u>	<u>159,097</u>
Total expenditures	<u>745,832</u>	<u>-</u>	<u>745,832</u>
Deficiency of revenues over expenditures	<u>(736,194)</u>	<u>-</u>	<u>(736,194)</u>
Other financing sources (uses):			
Transfers in	900,000	-	900,000
Transfers out	<u>(80,000)</u>	<u>-</u>	<u>(80,000)</u>
Total other financing sources (uses)	<u>820,000</u>	<u>-</u>	<u>820,000</u>
Net change in fund balances	83,806	-	83,806
Fund balances, beginning	<u>1,681,736</u>	<u>100</u>	<u>1,681,836</u>
Fund balances, ending	<u>\$ 1,765,542</u>	<u>\$ 100</u>	<u>\$ 1,765,642</u>

**OTHER SUPPLEMENTAL INFORMATION**

ACADIA PARISH POLICE JURY  
Crowley, Louisiana  
Justice System Funding Schedule - Receiving Entity

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 6/30/2020</b>	<b>Second Six Month Period Ended 12/31/2020</b>
<b>Receipts from:</b>		
Criminal Court Costs/Fees -		
15th Judicial District Attorney	\$ 1,000	\$ 588
Acadia Parish Sheriff	127,532	115,718
City of Crowley	8,708	10,223
Asset Forfeiture/Sale		
15th Judicial District Attorney	-	4,273
Total Receipts	\$ 137,240	\$ 130,802

**INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Acadia Parish Police Jury (Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated July 23, 2021. The opinion on the Police Jury's Aggregately Discretely Presented Component Units was adverse because the financial statements do not include financial data of the component units of the Police Jury, *and* accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these omitted component units.

### Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did identify one deficiency in internal control that we consider to be a material weakness, which is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as item 2020-001.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as items 2020-002 and 2020-003.

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

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Lafayette, Louisiana  
July 23, 2021

ACADIA PARISH POLICE JURY  
Crowley, Louisiana

Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan  
Year Ended December 31, 2020 (Continued)

Part I. Current Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

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

Fiscal Year Finding Initially Occurred: 2020

CONDITION: The Police Jury did not have adequate controls over recordation of transactions, reconciliations of account balances and monitoring of those accounts. Specific accounting areas involve the following – (1) fund balances in pooled cash account (2) fixed assets (2) capital projects (3) payroll and payroll liabilities and (4) the landfill trust.

CRITERIA: The Policy Jury has policies and procedures designed to ensure that all transactions are recorded properly, account balances reconciled on a timely basis and monitoring of those accounts. However, these policies and procedures are not being followed.

CAUSE: Due to policy and procedures not being adhered to, the Police Jury's accounting records may not be accurate and reconciled timely.

EFFECT: The Police Jury could have discrepancies in the financial statements, thereby causing management to make decisions based upon erroneous information. Additionally, lack of internal controls could result in misappropriation of assets.

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

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

B. Compliance

**2020-002 Compliance with Budget Act**

Fiscal Year Finding Initially Occurred: 2018

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

CRITERIA: Louisiana Revised Statute 39:1311 of the Local Government Budget Act requires the governing authority to amend the budget once notified that actual expenditures and other uses exceed budgeted amounts by five percent or more. (Note, state law exempts from the amendment requirement special revenue funds with anticipated expenditures of \$500,000 or less).

CAUSE: The budget variance for the expenditures in the General Fund and Parish Road Fund exceeded the five percent threshold.

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EFFECT: The Parish Road Fund and 1% Sales Tax District No. 2 Fund budgets were not amended for expenditures in excess of five percent of the budgeted expenditures.

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

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

Part II. Prior Year Findings relating to an audit in accordance with *Government Auditing Standards*:

A. Internal Control

There were no internal control findings.

B. Compliance

**2019-001 Compliance with Budget Act**

Fiscal Year Finding Initially Occurred: 2018

CONDITION: Budget variance in the Parish Road Fund exceeded the five percent threshold requiring amendments in accordance with Louisiana R.S. 39:1311.

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

CURRENT STATUS: Unresolved. See finding 2020-002.