

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

BASIC FINANCIAL STATEMENTS

DECEMBER 31, 2018

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INDEPENDENT AUDITORS' REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Assumption Parish Police Jury (Police Jury), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, which represents one hundred percent of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, is based solely on the reports of the other auditors. 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 audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2018, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note Y to the financial statements, in 2018, the Police Jury adopted Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. This new standard requires the Police Jury to recognize and report its total other postemployment benefit liability, measured according to actuarial methods and approaches prescribed within the standard along with certain disclosures. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-10, budgetary comparison information on pages 59-64, the schedule of changes in total other postemployment benefits liability and related ratios on page 65, the schedule of Assumption Parish Police Jury's proportionate share of the net pension liability for the retirement systems on page 66, the schedule of contributions to each retirement system defined benefit cost sharing plans only on page 67, and the notes to required supplementary information on page 68 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 and other auditors 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.

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 combining and individual fund financial statements on pages 69-100, schedule of compensation paid to police jurors on page 101, schedule of compensation, benefits, and other payments to agency head on page 102 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards on page 107 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements, schedule of compensation paid to police jurors, schedule of compensation, benefits, and other payments to agency head, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund financial statements, schedule of compensation paid to police jurors, schedule of compensation, benefits, and other payments to agency head, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.



Donaldsonville, LA
June 27, 2019

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

As financial management of the Assumption Parish Police Jury (hereinafter, Police Jury), we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2018. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns.

Financial Highlights

- The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by approximately \$62.4 million (net position). Of this amount, approximately \$17.6 million (unrestricted net position) may be used to meet the Police Jury's ongoing obligations to citizens and creditors.
- There was a decrease of approximately \$1.2 million in other general and administrative expenses as a result of a loss on various fixed asset disposals in the prior year.
- As of the close of the current fiscal year, the Police Jury's governmental funds reported ending fund balances of over \$21.6 million. Of the total, approximately, \$16.9 million is from taxes or grant funding restricted by law to be used for a specific purpose. Approximately \$120,000 is funding from various other sources that has been assigned to be used for a certain purpose designated by the Police Jury, and the remaining portion of fund balance is unassigned and available for use at the discretion of the Police Jury.
- Net Position of business-type activities decreased by approximately \$124,000. Decrease is mainly the result of the solid waste contract exceeding the fees collected from the citizens of the Parish, offset by a Federal grant to set up a Mosquito Abatement District.
- At the end of the current fiscal year, the unassigned, available for use fund balance for the General Fund was more than \$4.6 million or 187% of the total General Fund expenditures.
- For the year ended December 31, 2018, the Police Jury adopted Government Accounting Standards Board (GASB) Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Pensions*. Net position of the governmental and business-type activities was restated as the result of the adoption of this standard.
- Additionally, the Police Jury corrected the reporting of the Solid Waste Fund, OEP Special Industry Fund, Mosquito Abatement Fund, and Consolidated Sewer District Fund from special revenue funds to enterprise funds. This correction resulted in the restatement of net position of the governmental and business-type activities as well as fund balance of the governmental activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Police Jury's basic financial statements. These basic financial statements are composed of three components: 1) government-wide financial statements; 2) fund financial statements; and, 3) notes to the financial statements.

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

The *statement of net position* presents information on all of the Police Jury's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference among the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

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

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Overview of the Financial Statements (continued)

The government-wide financial statements present functions of the Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities). The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost. The governmental activities of the Police Jury include community educational programs, support services, administration, maintenance, and emergency preparation, while the business-type activities include sewer, garbage collection, and emergency preparedness activities.

The government-wide financial statements include not only the Assumption Parish Police Jury itself (the primary government), but also separate legal governmental entities (component units) to which the Police Jury may be obligated to provide financial assistance. Component units are presented as separate columns in the government-wide and fund financial statements. The component unit agencies issue separate, independently audited financial statements. Financial statements for each of the individual component units may be obtained at the component unit's administrative offices.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Police Jury's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate a comparison between *governmental funds* and *governmental activities*.

The Police Jury maintains dozens of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Library Fund, Section Eight Housing, Sales and Use Tax, and Consolidated Fire District – Labadieville, all of which are considered to be *major funds*. All nonmajor governmental funds are combined into a single, aggregated presentation under the label of *other governmental funds*. Individual fund data for each of these non-major funds is provided in the form of *combining statements* elsewhere in the financial statements.

While business-type activities total column on the proprietary fund financial statements for enterprise funds is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation to the government-wide financial statements because of the different measurement focus which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation into the governmental activities column in the government-wide statements.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Overview of the Financial Statements (continued)

Proprietary Funds. Proprietary funds encompass enterprise funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary major fund presentation is presented on an accrual basis. Information is presented separately in the enterprise fund balance sheet and statement of revenues, expenditures and changes in fund balance for the Solid Waste Fund, which is considered to be a *major fund*. Combining statements of the nonmajor individual enterprise funds can be found in the combining and individual fund statements following the basic financial statements.

Budget Adoption. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds. A budgetary comparison statement has been provided for all major funds which are required by Louisiana laws to adopt a budget.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. Included therein are the combining statements referred to earlier in connection with non-major governmental and proprietary funds. Also, under the label of *other supplementary information*, data on the compensation of the police jurors can be found.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Police Jury, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by over \$62.4 million at the close of the most recent fiscal year.

By far the largest portion of the Police Jury's net position (approximately \$44 million or 71.4% of total net position) reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, roads, equipment and construction in process). The Police Jury uses these capital assets in the delivery of services to its citizens; consequently, these assets are *not* available for future spending. Although the Police Jury's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position of the Police Jury's governmental activities decreased 0.5 percent to approximately \$60.5 million. Net position of the Police Jury's business-type activities decreased approximately 6.1 percent to approximately \$1.9 million.

The Police Jury's total revenues increased by approximately \$1.5 million to \$15.7 million. Approximately 59 percent of the Police Jury's revenues comes from tax collections, and 17.5 percent comes from charges for services.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

STATEMENT OF NET POSITION

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2018</u>	<u>2017 Restated</u>	<u>2018</u>	<u>2017 Restated</u>
<u>ASSETS</u>				
Current and other assets	\$ 23,184,860	\$ 22,274,582	\$ 1,623,361	\$ 1,816,295
Capital assets, net	44,233,323	45,222,594	318,633	213,131
TOTAL ASSETS	<u>67,418,183</u>	<u>67,497,176</u>	<u>1,941,994</u>	<u>2,029,426</u>
Deferred outflows of resources	<u>628,425</u>	<u>981,964</u>	<u>25,356</u>	<u>34,695</u>
Total assets and deferred outflow of resources	<u>68,046,608</u>	<u>68,479,140</u>	<u>1,967,350</u>	<u>2,064,121</u>
<u>LIABILITIES</u>				
Current liabilities	1,297,088	1,491,262	28,969	4,754
Long term liabilities	5,025,363	6,063,891	-	26,293
TOTAL LIABILITIES	<u>6,322,451</u>	<u>7,555,153</u>	<u>28,969</u>	<u>31,047</u>
Deferred inflows of resources	<u>1,231,239</u>	<u>149,296</u>	<u>33,577</u>	<u>4,727</u>
Total liabilities and deferred inflows of resources	<u>7,553,690</u>	<u>7,704,449</u>	<u>62,546</u>	<u>35,774</u>
<u>NET POSITION</u>				
Net investment in capital assets	44,233,323	45,218,919	318,633	216,806
Restricted for net pension asset	17,155,021	15,279,835	11,227	-
Unrestricted	(895,426)	275,937	1,574,944	1,811,541
TOTAL NET POSITION	<u>\$ 60,492,918</u>	<u>\$ 60,774,691</u>	<u>\$ 1,904,804</u>	<u>\$ 2,028,347</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

STATEMENT OF ACTIVITIES

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2018</u>	<u>2017 Restated</u>	<u>2018</u>	<u>2017 Restated</u>
<u>REVENUES</u>				
Program revenues				
Charges for services	\$ 355,742	\$ 386,764	\$ 2,389,026	\$ 2,429,563
Capital grants and contributions	842,892	353,474	241,486	3,123
Operating grants and contributions	720,021	789,652	2,798	-
Taxes				
Property taxes	4,083,454	3,561,243	-	-
Sales and use taxes	4,442,230	3,946,479	-	-
Other taxes	748,983	622,165	-	-
Licenses, permits, and fines	655,001	694,057	-	-
Use of money and property	241,389	200,691	25,106	23,837
Other local sources	374,128	302,594	121	2,500
State sources	578,879	915,090	-	-
TOTAL REVENUES	<u>13,042,719</u>	<u>11,772,209</u>	<u>2,658,537</u>	<u>2,459,023</u>
<u>EXPENSES</u>				
General government				
Legislative	428,875	430,623	-	-
Judicial	1,177,680	1,047,954	-	-
Executive	69,935	53,673	-	-
Elections	52,559	51,007	-	-
Financial and administrative	422,743	437,183	-	-
Other general administration	1,291,152	2,507,064	-	-
Public safety	2,769,341	2,802,890	68,029	81,776
Public works	3,137,559	3,466,442	2,338,333	2,413,361
Health and welfare	2,082,597	1,952,359	471,629	193,328
Culture and recreation	1,592,071	1,443,100	-	-
Economic development	204,069	197,801	-	-
TOTAL EXPENSES	<u>13,228,581</u>	<u>14,390,096</u>	<u>2,877,991</u>	<u>2,688,465</u>
DEFICIENCY OF REVENUES OVER EXPENSES	(185,862)	(2,617,887)	(219,454)	(229,442)
Net transfers in/(out)	(95,911)	-	95,911	-
DECREASE IN NET POSITION	(281,773)	(2,617,887)	(123,543)	(229,442)
NET POSITION - JANUARY 1	60,774,691	69,302,092	2,028,347	-
Restatement for reclassification of enterprise funds		(2,257,789)		2,257,789
Restatement for adoption of new accounting pronouncement		(3,651,725)		-
NET POSITION - DECEMBER 31	<u>\$ 60,492,918</u>	<u>\$ 60,774,691</u>	<u>\$ 1,904,804</u>	<u>\$ 2,028,347</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Governmental Activities

Revenues of the Police Jury's governmental activities increased by approximately \$1.2 million or 10 percent, while total expenses decreased by approximately \$1.2 million or 8.1 percent. Tax collections increased approximately \$1 million due to property and sales tax increases. Capital and operating grants increased approximately \$420,000 due to the Police Jury's portion of the excess GOMESA funding from the State.

Business-type Activities

Revenues of the Police Jury's business-type activities increased by approximately \$300,000 or 12 percent, while total expenses increased by approximately \$190,000 or 7.1 percent. Capital grants increased approximately \$235,000 due to funds received under a grant to start a mosquito abatement district. This program resulted in an increase of expenses related to setting up the mosquito abatement district.

Component Units

The government-wide financial statements include not only the Police Jury, but also legally separate entities for which the Police Jury is financially accountable. Complete financial information for the Police Jury's discrete component units can be found in their separately issued financial statements. These separate legal entities are listed below:

Discrete Component Units
Assumption Parish Waterworks District No. 1
Assumption Parish Assessor
Assumption Parish Clerk of Court

Financial Analysis of the Police Jury's Funds

Governmental Funds:

The Police Jury completed the year with a combined fund balance for its governmental funds of nearly \$21.6 million. This is a decrease in the combined governmental fund balance of approximately \$1 million. This decrease is due to the reclassification of special revenue funds to enterprise funds.

Tax revenues received, federal grants, state funds, and all other revenue in the current year were consistent with prior year. There was a decrease in fees, charges, and commissions due to the reclassification of special revenue funds to enterprise funds in the current year. There is a corresponding decrease in total expenditures due to the reclassification of funds.

Proprietary Funds:

The Police Jury's proprietary funds provide the same type of information found for business-type activities in the government-wide financial statements, but in more detail.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

General Fund Budgetary Highlights

Differences between the original budget and final budget were significant in the following areas with the reasons noted for each difference:

Taxes:

Increase of approximately \$232,000 due to increased Ad Valorem and Severance tax collected.

Other Revenue:

Increase of approximately \$121,000 is due to a court-ordered assessment of a payment to the Police Jury from a business with operations in the parish as well as an increase in private donations.

Expenditures:

Culture and recreation expenditures decreased approximately \$327,000 due to a reduction in spending during current year.

Capital Assets

The Police Jury’s total governmental and business-type activities investment in capital assets as of December 31, 2018 amounts to approximately \$44.5 million (net of accumulated depreciation). This investment includes land, buildings, improvements other than buildings, roads, bridges, equipment and construction in progress between governmental and business-type activities. Capital assets increased by approximately \$2 million in total, a 2.2 percent increase for governmental activities and a 35.5% increase for business-type activities over last year. The Police Jury began street improvements in the amount of approximately \$1.3 million in the current year. Additionally, the Belle Rose Library was completed during the current year and transferred to buildings and improvements.

	Governmental Activities		Business-Type Activities	
	2018	2017, Restated	2018	2017, Restated
Land	\$ 2,226,953	\$ 2,187,920	\$ 30,023	\$ 30,023
Buildings	25,435,816	24,678,133	-	-
Improvements other than buildings	16,184,140	15,962,984	-	-
Roads	18,571,310	18,547,681	-	-
Bridges	1,616,452	1,616,452	-	-
Equipment and other	7,258,488	7,155,118	488,544	354,819
Construction in progress	1,554,139	1,142,791	2,800	-
Less accumulated depreciation	(28,613,975)	(26,068,485)	(202,734)	(171,711)
Total, net of depreciation	\$ 44,233,323	\$ 45,222,594	\$ 318,633	\$ 213,131

Additional information on capital assets and depreciation may be found in the “Notes to the Financial Statements.”

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018

Economic Factors and Next Year’s Budget

The Assumption Parish Police Jury’s elected and appointed officials considered the following factors and indicators when setting next year’s budget, rates, and fees. These factors and indicators include:

- Property tax millages will be consistent with prior years with possible minimal increases.
- Expenditures are expected to remain consistent with current years with possible minimal increases.
- The employer contributions rates for the retirement systems to which the employees belong to will change as follows:

Assumption Parish Police Jury 2019 Budget factors	
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	2019 rates		2018 rates
Assumption Parish Police Jury	11.50%		11.50%
Registrar of Voters	17.00%		17.00%
District Attorney	0.00% - 1.25%		0.00% - 1.25%

The Assumption Parish Police Jury expects that next year’s results will be consistent with the current year.

Contacting the Assumption Parish Police Jury’s Management

This financial report is designed to provide a general overview of the Police Jury’s finances for those with an interest in the government’s financial position and operations. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kim Torres, Secretary-Treasurer, P.O. Box 520, Napoleonville, LA 70390.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Primary Government			Component Units
	Governmental	Business-Type	Total	
	Activities	Activities		
<u>ASSETS</u>				
Cash and cash equivalents	\$ 4,306,331	\$ 68,095	\$ 4,374,426	\$ 4,325,440
Investments	13,923,285	1,185,305	15,108,590	4,633,848
Receivables	4,703,561	358,734	5,062,295	1,559,007
Other assets	-	-	-	116,331
Restricted cash	7,350	-	7,350	102,053
Restricted investments	-	-	-	677,864
Net pension asset	244,333	11,227	255,560	117,889
Capital assets (net of depreciation)	44,233,323	318,633	44,551,956	20,639,978
TOTAL ASSETS	<u>67,418,183</u>	<u>1,941,994</u>	<u>69,360,177</u>	<u>32,172,410</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	578,273	25,356	603,629	594,575
Other postemployment benefits related	50,152	-	50,152	257,558
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>628,425</u>	<u>25,356</u>	<u>653,781</u>	<u>852,133</u>
<u>LIABILITIES</u>				
Accounts payable	643,390	27,881	671,271	128,254
Salaries payable	61,016	1,088	62,104	-
Other liabilities	592,682	-	592,682	316,724
Long-term liabilities:				
Due within one year	-	-	-	590,000
Due in more than one year	-	-	-	2,555,000
Compensated absences payable	177,871	-	177,871	74,190
Other postemployment benefits liability	4,795,651	-	4,795,651	6,006,591
Net pension liability	51,841	-	51,841	953,436
TOTAL LIABILITIES	<u>6,322,451</u>	<u>28,969</u>	<u>6,351,420</u>	<u>10,624,195</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	744,817	33,577	778,394	447,849
Other postemployment benefits related	486,422	-	486,422	243,760
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,231,239</u>	<u>33,577</u>	<u>1,264,816</u>	<u>691,609</u>
<u>NET POSITION</u>				
Net investment in capital assets	44,233,323	318,633	44,551,956	17,494,978
Restricted				
Revenue bond debt service & contingencies	-	-	-	464,500
Pension	244,333	11,227	255,560	-
Public improvements	14,680,524	-	14,680,524	-
Federal and state grants	1,487,723	-	1,487,723	-
Communications	742,441	-	742,441	-
Unrestricted	(895,426)	1,574,944	679,518	3,749,261
TOTAL NET POSITION	<u>\$ 60,492,918</u>	<u>\$ 1,904,804</u>	<u>\$ 62,397,722</u>	<u>\$21,708,739</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions
Primary government:				
Governmental activities:				
General government				
Legislative	\$ 428,875	\$ -	\$ -	\$ -
Judicial	1,177,680	71,088	-	-
Executive	69,935	-	-	-
Elections	52,559	-	-	-
Financial and administrative	422,743	-	-	-
Other general administration	1,291,152	-	-	18,450
Public safety	2,769,341	252,569	586,683	-
Public works	3,137,559	11,461	232,253	-
Health and welfare	2,082,597	6,334	22,508	701,571
Culture and recreation	1,592,071	12,437	1,448	-
Economic development	204,069	1,853	-	-
Total governmental activities	<u>13,228,581</u>	<u>355,742</u>	<u>842,892</u>	<u>720,021</u>
Business-type activities:				
Garbage collection	2,338,333	2,124,840	-	-
Emergency preparedness	68,029	45,478	-	2,798
Mosquito abatement	251,491	111,497	241,486	-
Sewer	220,138	107,211	-	-
Total business-type activities	<u>2,877,991</u>	<u>2,389,026</u>	<u>241,486</u>	<u>2,798</u>
Total primary government	<u>\$ 16,106,572</u>	<u>\$ 2,744,768</u>	<u>\$ 1,084,378</u>	<u>\$ 722,819</u>
Component units:				
Waterworks District No. 1	\$ 4,846,912	\$ 5,360,003	\$ -	\$ -
Assumption Parish Assessor	1,114,411	2,482	-	131,734
Assumption Parish Clerk of Court	1,129,427	2,320,032	-	-
Total component units	<u>\$ 7,090,750</u>	<u>\$ 7,682,517</u>	<u>\$ -</u>	<u>\$ 131,734</u>

Local sources
Taxes:
 Ad valorem
 Sales and use taxes
 Other taxes
Licenses, permits, and fines
Use of money and property
Other revenue
State sources
 Unrestricted revenue
 Transfers (to) from other funds
 Total general revenues and special items
Increase (decrease) in net position
Net Position - January 1, 2018, as restated
Net Position - December 31, 2018

The accompanying notes are an integral part of this financial statement.

Net (Expense) Revenue and
Changes in Net Position

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (428,875)	\$ -	\$ (428,875)	\$ -
(1,106,592)	-	(1,106,592)	-
(69,935)	-	(69,935)	-
(52,559)	-	(52,559)	-
(422,743)	-	(422,743)	-
(1,272,702)	-	(1,272,702)	-
(1,930,089)	-	(1,930,089)	-
(2,893,845)	-	(2,893,845)	-
(1,352,184)	-	(1,352,184)	-
(1,578,186)	-	(1,578,186)	-
(202,216)	-	(202,216)	-
<u>(11,309,926)</u>	<u>-</u>	<u>(11,309,926)</u>	<u>-</u>
-	(213,493)	(213,493)	-
-	(19,753)	(19,753)	-
-	101,492	101,492	-
-	(112,927)	(112,927)	-
-	(244,681)	(244,681)	-
<u>(11,309,926)</u>	<u>(244,681)</u>	<u>(11,554,607)</u>	<u>-</u>
-	-	-	513,091
-	-	-	(980,195)
-	-	-	<u>1,190,605</u>
-	-	-	<u>723,501</u>
4,083,454	-	4,083,454	949,360
4,442,230	-	4,442,230	-
748,983	-	748,983	-
655,001	-	655,001	-
241,389	25,106	266,495	73,377
374,128	121	374,249	385,506
578,879	-	578,879	35,816
(95,911)	95,911	-	-
<u>11,028,153</u>	<u>121,138</u>	<u>11,149,291</u>	<u>1,444,059</u>
(281,773)	(123,543)	(405,316)	2,167,560
60,774,691	2,028,347	62,803,038	19,541,179
<u>\$ 60,492,918</u>	<u>\$ 1,904,804</u>	<u>\$ 62,397,722</u>	<u>\$ 21,708,739</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2018

	General Fund	Library Fund	Section Eight Housing	Sales and Use Tax
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,584,162	\$ 126,870	\$ 18,465	\$ 113,408
Investments	1,263,093	2,235,359	-	2,010,448
Receivables	1,093,408	421,333	2,024	210,777
Due from other funds	9,800	768	-	229
Other assets	-	-	-	-
Restricted assets - cash	7,350	-	-	-
TOTAL ASSETS	\$ 4,957,813	\$ 2,784,330	\$ 20,489	\$ 2,334,862
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 63,630	\$ 9,203	\$ 24	\$ 32,170
Salaries payable	9,746	12,181	-	10,993
Due to other funds	5,185	769	-	3,216
Other liabilities	258,597	51,184	-	22,484
TOTAL LIABILITIES	337,158	73,337	24	68,863
Fund balances:				
Restricted	-	2,710,993	5,709	2,265,999
Assigned	7,350	-	14,756	-
Unassigned	4,613,305	-	-	-
TOTAL FUND BALANCES	4,620,655	2,710,993	20,465	2,265,999
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,957,813	\$ 2,784,330	\$ 20,489	\$ 2,334,862

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2018

	Con. Fire District Labadieville	Non-major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash and cash equivalents	\$ 20,693	\$ 1,442,733	\$ 4,306,331
Investments	367,122	8,047,263	13,923,285
Receivables	160,443	2,815,576	4,703,561
Due from other funds	-	16,910	27,707
Other assets	-	-	-
Restricted assets - cash	-	-	7,350
TOTAL ASSETS	\$ 548,258	\$ 12,322,482	\$ 22,968,234
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 384,208	\$ 154,155	\$ 643,390
Salaries payable	-	28,096	61,016
Due to other funds	-	18,537	27,707
Other liabilities	3,607	256,810	592,682
TOTAL LIABILITIES	387,815	457,598	1,324,795
Fund balances:			
Restricted	160,443	11,767,544	16,910,688
Assigned	-	97,340	119,446
Unassigned	-	-	4,613,305
TOTAL FUND BALANCES	160,443	11,864,884	21,643,439
TOTAL LIABILITIES AND FUND BALANCES	\$ 548,258	\$ 12,322,482	\$ 22,968,234

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total fund balances - governmental funds		\$ 21,643,439
Cost of capital assets at December 31, 2018	72,847,298	
Less: accumulated depreciation as of December 31, 2018	<u>(28,613,975)</u>	44,233,323
Long-term assets at December 31, 2018		
Net pension asset	244,333	
Deferred outflows - pension related	578,273	
Deferred outflows - other postemployment benefits related	<u>50,152</u>	872,758
Elimination of interfund assets and liabilities		
Due from other funds	27,707	
Due to other funds	<u>(27,707)</u>	-
Long-term liabilities at December 31, 2018		
Compensated absences payable	(177,871)	
Other postemployment benefits payable	(4,795,651)	
Net pension liability	(51,841)	
Deferred inflows - pension related	(744,817)	
Deferred inflows - other postemployment benefits related	<u>(486,422)</u>	<u>(6,256,602)</u>
Total net position at December 31, 2018 - governmental activities		<u>\$ 60,492,918</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018

	General	Library Fund	Section Eight Housing	Sales and Use Tax
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 848,843	\$ 384,961	\$ -	\$ -
Sales tax	-	539,479	-	2,284,314
Severance tax	479,707	-	-	-
Beer tax	20,026	-	-	-
Franchise tax	249,250	-	-	-
Licenses and permits	429,093	-	-	-
Intergovernmental revenues:				
Federal grants	272	-	449,167	18,412
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing funds	105,599	-	-	-
Video poker revenue	189,031	-	-	-
Grants	-	-	-	-
Other	29,428	-	-	-
Fees, charges, and commissions	43,326	12,437	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	28,441	35,859	-	31,358
Other revenue	125,911	188	-	8,659
TOTAL REVENUES	2,548,927	972,924	449,167	2,342,743
<u>EXPENDITURES</u>				
General government:				
Legislative	361,654	-	-	-
Judicial	368,945	-	-	-
Executive	58,367	-	-	-
Elections	42,061	-	-	-
Financial and administrative	349,800	-	-	-
Other general administration	100,695	-	-	953,520
Public safety	758,670	-	-	-
Public works	111,350	-	-	-
Health and welfare	69,864	-	448,268	-
Culture and recreation	113,029	1,033,258	-	-
Economic development	69,092	-	-	-
Capital outlay	59,908	31,975	-	-
TOTAL EXPENDITURES	2,463,435	1,065,233	448,268	953,520
Excess (deficiency) of revenues over expenditures	85,492	(92,309)	899	1,389,223
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	26,831	152,969	-	-
Operating transfers out	(907,656)	(9,288)	-	(1,200,564)
Total other financing sources (uses)	(880,825)	143,681	-	(1,200,564)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	(795,333)	51,372	899	188,659
BEGINNING FUND BALANCE, as restated	5,415,988	2,659,621	19,566	2,077,340
ENDING FUND BALANCE	\$ 4,620,655	\$ 2,710,993	\$ 20,465	\$ 2,265,999

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Con. Fire District Labadieville	Non-major Governmental Funds	Total Governmental Funds
<u>REVENUES</u>			
Taxes:			
Ad valorem tax	\$ 164,959	\$ 2,684,691	\$ 4,083,454
Sales tax	-	1,618,437	4,442,230
Severance tax	-	-	479,707
Beer tax	-	-	20,026
Franchise tax	-	-	249,250
Licenses and permits	-	122,147	551,240
Intergovernmental revenues:			
Federal grants	-	971,540	1,439,391
State funds:			
Parish transportation funds	-	254,821	254,821
State revenue sharing funds	-	-	105,599
Video poker revenue	-	-	189,031
Grants	-	123,522	123,522
Other	-	-	29,428
Fees, charges, and commissions	-	299,979	355,742
Fines and forfeitures	-	103,761	103,761
Use of money and property	6,113	139,618	241,389
Other revenue	17,741	191,056	343,555
TOTAL REVENUES	188,813	6,509,572	13,012,146
<u>EXPENDITURES</u>			
General government:			
Legislative	-	-	361,654
Judicial	-	617,350	986,295
Executive	-	-	58,367
Elections	-	-	42,061
Financial and administrative	-	-	349,800
Other general administration	-	44,560	1,098,775
Public safety	171,915	1,402,405	2,332,990
Public works	-	1,774,580	1,885,930
Health and welfare	-	1,264,668	1,782,800
Culture and recreation	-	182,618	1,328,905
Economic development	-	102,745	171,837
Capital outlay	-	1,564,819	1,656,702
TOTAL EXPENDITURES	171,915	6,953,745	12,056,116
Excess (deficiency) of revenues over expenditures	16,898	(444,173)	956,030
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	1,960,909	2,140,709
Operating transfers out	-	(119,112)	(2,236,620)
Total other financing sources (uses)	-	1,841,797	(95,911)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)			
	16,898	1,397,624	860,119
BEGINNING FUND BALANCE, as restated	143,545	10,467,260	20,783,320
ENDING FUND BALANCE	\$ 160,443	\$ 11,864,884	\$ 21,643,439

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS -
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Total net changes in fund balance - governmental funds		\$	860,119
Capital assets:			
Capital outlay capitalized	1,656,702		
Loss on capital outlay disposals	(7,351)		
Depreciation expense for the year ended December 31, 2018	<u>(2,638,622)</u>		(989,271)
Long-term obligations:			
Excess of compensated absences used over amounts earned	(10,667)		
Net change in other postemployment benefits liability and deferred inflows/outflows of resources	(105,408)		
Net change in pension asset, pension liability, and deferred inflows/outflows of resources	<u>(36,546)</u>		<u>(152,621)</u>
Change in net position - governmental activities		\$	<u>(281,773)</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds		
	Solid Waste	Non-major Enterprise	
		Total	Total
<u>ASSETS</u>			
Current assets			
Cash and cash equivalents	\$ 37,664	\$ 30,431	\$ 68,095
Investments	654,135	531,170	1,185,305
Receivables	179,769	178,965	358,734
Total unrestricted assets	<u>871,568</u>	<u>740,566</u>	<u>1,612,134</u>
Restricted assets			
Net pension asset	818	10,409	11,227
Total restricted assets	<u>818</u>	<u>10,409</u>	<u>11,227</u>
Total current assets	<u>872,386</u>	<u>750,975</u>	<u>1,623,361</u>
Noncurrent assets			
Capital assets (net of depreciation)	28,494	290,139	318,633
TOTAL ASSETS	<u>900,880</u>	<u>1,041,114</u>	<u>1,941,994</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension related	1,847	23,509	25,356
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,847</u>	<u>23,509</u>	<u>25,356</u>
<u>LIABILITIES</u>			
Current liabilities			
Payable from current assets			
Accounts payable	115	27,766	27,881
Salaries payable	-	1,088	1,088
Total current liabilities	<u>115</u>	<u>28,854</u>	<u>28,969</u>
TOTAL LIABILITIES	<u>115</u>	<u>28,854</u>	<u>28,969</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension related	2,446	31,131	33,577
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,446</u>	<u>31,131</u>	<u>33,577</u>
<u>NET POSITION</u>			
Net investment in capital assets	28,494	290,139	318,633
Restricted for pension	818	10,409	11,227
Unrestricted	870,854	704,090	1,574,944
TOTAL NET POSITION	<u>\$ 900,166</u>	<u>\$ 1,004,638</u>	<u>\$ 1,904,804</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

DECEMBER 31, 2018

	<u>Business-Type Activities - Enterprise Funds</u>		
	Solid	Non-major	
	Waste	Enterprise	
	<u> </u>	<u> </u>	<u> </u>
	Total	Total	Total
<u>OPERATING REVENUES</u>			
Fees, charges, and commissions	\$ 2,124,840	\$ 264,186	\$ 2,389,026
Total operating revenues	<u>2,124,840</u>	<u>264,186</u>	<u>2,389,026</u>
<u>OPERATING EXPENSES</u>			
Salaries	8,110	94,779	102,889
Employee benefits	2,729	26,919	29,648
Commissions	1,525	-	1,525
Professional fees	9,060	30,689	39,749
Contractual services	2,311,148	73,482	2,384,630
Utilities	-	24,095	24,095
Insurance	1,306	81,219	82,525
Maintenance	-	65,434	65,434
Chemicals	-	34,203	34,203
Small equipment	-	71,318	71,318
Other	19	10,933	10,952
Depreciation	4,436	26,587	31,023
Total operating expenses	<u>2,338,333</u>	<u>539,658</u>	<u>2,877,991</u>
Operating loss	<u>(213,493)</u>	<u>(275,472)</u>	<u>(488,965)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Federal grants	-	244,284	244,284
Interest	16,409	8,697	25,106
Miscellaneous	(61)	182	121
Total nonoperating revenues	<u>16,348</u>	<u>253,163</u>	<u>269,511</u>
Loss before contributions and transfers	<u>(197,145)</u>	<u>(22,309)</u>	<u>(219,454)</u>
Transfers in	-	101,150	101,150
Transfers out	<u>(5,239)</u>	<u>-</u>	<u>(5,239)</u>
Change in net position	<u>(202,384)</u>	<u>78,841</u>	<u>(123,543)</u>
Total net position - January 1, as restated	<u>1,102,550</u>	<u>925,797</u>	<u>2,028,347</u>
Total net position - December 31	<u>\$ 900,166</u>	<u>\$ 1,004,638</u>	<u>\$ 1,904,804</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
DECEMBER 31, 2018

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Solid Waste</u>	<u>Non-major Enterprise Total</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 2,133,353	\$ 264,495	\$ 2,397,848
Payments to employees and suppliers	(2,333,131)	(488,886)	(2,822,017)
Net cash used in operating activities	<u>(199,778)</u>	<u>(224,391)</u>	<u>(424,169)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Grants received	-	89,009	89,009
Transfers in (out)	(5,239)	101,150	95,911
Other revenue (expense)	(61)	497	436
Net cash provided by (used in) noncapital financing activities	<u>(5,300)</u>	<u>190,656</u>	<u>185,356</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of equipment	-	(136,525)	(136,525)
Net cash used in capital and related financing activities	<u>-</u>	<u>(136,525)</u>	<u>(136,525)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchases of investments	(117,754)	(145,185)	(262,939)
Proceeds from sales and maturities of investments	251,762	260,158	511,920
Interest received on investments	16,891	10,939	27,830
Net cash provided by investing activities	<u>150,899</u>	<u>125,912</u>	<u>276,811</u>
Net decrease in cash and cash equivalents	(54,179)	(44,348)	(98,527)
Cash and cash equivalents, January 1	<u>91,843</u>	<u>74,779</u>	<u>166,622</u>
Cash and cash equivalents, December 31	<u>\$ 37,664</u>	<u>\$ 30,431</u>	<u>\$ 68,095</u>

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
PPROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds		
	Solid	Non-major Enterprise	Total
	Waste	Total	
	Total	Total	Total
Reconciliation of operating loss to net cash used in operating activities:			
Operating loss	\$ (213,493)	\$ (275,472)	\$ (488,965)
Adjustments to reconcile operating loss to net cash used in operating activities			
Depreciation	4,436	26,587	31,023
Pension	797	(128)	669
Change in assets and liabilities			
Decrease in accounts receivable	8,513	309	8,822
Increase (decrease) in accounts payable	(31)	24,313	24,282
Total adjustments	13,715	51,081	64,796
Net cash used for operating activities	\$ (199,778)	\$ (224,391)	\$ (424,169)

The accompanying notes are an integral part of this financial statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

INTRODUCTION

The Assumption Parish Police Jury (Police Jury) is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 12, 2020.

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, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining which component units should be considered part of the Consolidated Government of the Police Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit
2. Financial accountability
 - a. The primary government appoints a voting majority of the potential component unit's governing body (and) the primary government is able to impose its will on the potential component unit (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the Police Jury and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units 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.

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

<u>Discrete Component Units</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>	<u>Type of Presentation</u>
Assumption Parish Waterworks District No. 1	July 31	1 and 3	Discrete
Assumption Parish Assessor	December 31	1 and 3	Discrete
Assumption Parish Clerk of Court	December 31	1 and 3	Discrete

Complete financial statements for each of the individual component units may be obtained at the component unit's administrative offices.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

REPORTING ENTITY (Continued)

These financial statements include all funds and organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the primary government (Police Jury) and include the 23rd Judicial District Criminal Court Fund and the Assumption Parish Library.

BASIS OF PRESENTATION

The Police Jury's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. Both the entity-wide financial statements and the proprietary fund financial statements follow the guidance included in the GASB statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

Government-Wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges of fees and contributions between the primary government which are reported as external transactions. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type column.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION (Continued)

Fund Financial Statements

Emphasis of fund financial reporting is on the major fund level in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

The daily accounts and operations of the Police Jury continue to be organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Police Jury reports the following governmental and proprietary funds:

Governmental Funds:

Governmental funds are those through which most governmental functions of the Police Jury are financed. The acquisition, use and balances of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund - The General Fund is the general operating fund of the Police Jury and is considered to be a major fund. It is used to account for all financial resources except those required to be accounted for in other funds. General tax revenues and other sources of revenue used to finance the fundamental operations of the Police Jury are included in this fund. The fund is charged with all cost of operating the government for which a separate fund has not been established.

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds.

Proprietary Funds:

Enterprise Fund – Enterprise funds are used to account for operations: (a) that are financed and operated similarly to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciations) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the basic financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-Wide Financial Statements

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

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state aid and grants are accrued when the Parish is entitled to the funds, generally corresponding to the incurring of grant related costs by the Parish.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded when earned by the Police Jury.

Substantially all other revenues are recorded when received.

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, etc.) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

All proprietary funds are accounted for on an economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BUDGET PRACTICES

The Police Jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.
2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.
4. The Police Jury adopts annual appropriated budgets for all funds except debt service and capital project funds.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of normal operations, the Police Jury has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Cash not transferred at year end will result in an interfund balance. These interfund balances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

ANNUAL AND SICK LEAVE

Police Jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the Police Jury. Annual leave may be accumulated up to a maximum of 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement or can be converted into years of service at the request of the employee.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the government-wide financial statement.

At December 31, 2018, accumulation of annual leave is estimated to be \$177,871. A liability for compensated absences due employees has been included in the Statement of Net Position.

SALES AND USE TAX

The Police Jury has a total of two percent parishwide sales and use tax approved by the voters of the Parish. The Police Jury has entered into an agreement with the Assumption Parish School Board whereby the School Board will collect the Police Jury's sales and use tax for a stipulated fee. The School Board remits the proceeds of the sales and use tax to the Police Jury on a monthly basis.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

SALES AND USE TAX (Continued)

In accordance with the sales tax proposition, the proceeds derived by the Police Jury from the one percent sales tax shall be used for the purpose of acquiring, constructing, improving, maintaining and operating library and jail facilities, including the necessary equipment and furnishings thereof, constructing and maintaining parish roads, and for acquiring, constructing, improving, maintaining and operating public buildings within the parish. The proceeds derived from the one fourth percent sales tax shall be used for the purpose of opening, constructing and improving public drain and drainage facilities. The proceeds derived from the one half percent sales tax shall be used for the purpose of opening, constructing, and improving public roads and bridges. An additional one fourth percent sales tax is collected with the proceeds to be used for constructing, operating and maintaining the parish libraries.

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include cash on hand, demand and interest-bearing demand deposits, and short-term investments (usually time certificates of deposit). Amounts are classified as cash equivalents if the original maturities are 90 days or less. The Police Jury maintains a cash and investment pool that is available for use by all funds except for the funds that account for the activities of the federal program. In addition, demand deposit accounts and investments are separately held by several of the Police Jury's funds and by each of the Police Jury's component units. Under state law the Police Jury may deposit funds within 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.

Two consolidated bank accounts have been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to consolidated investment accounts. The purpose of these consolidations is to reduce administrative costs and provide for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year end. In addition, an imprest bank account is used for disbursements of payrolls.

The Police Jury may also invest in bonds, debentures, and other indebtedness which are fully guaranteed by the United States, issued or guaranteed by federal agencies backed by full faith and credit of the United States and issued or guaranteed by United States instrumentalities which are federally sponsored. Investments are stated at fair value. Fair value was determined using quoted market prices.

In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasury and organized under the laws of the State of Louisiana, which operates a local government investment pool

Investment income includes interest earned, realized gains and losses, and unrealized gains and losses (changes in fair value).

The Police Jury holds investments that are measured at fair value on a recurring basis.

RECEIVABLES

Receivables consist of amounts requested for reimbursement of expenditures under various federal or state programs and grants. Also included in receivables are sales taxes collected by the School Board in December and remitted to the Police Jury in January 2019 as well as the unremitted ad valorem taxes due based upon the ad valorem tax levied by the Assumption Parish Tax Assessor in 2018. All amounts are expected to be collected within the next twelve months.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment, and roads, are reported in the applicable governmental or business-type activity column in the government-wide financial statements. Capital assets are capitalized at historical cost (if available) or estimated historical cost if historical cost is not available. The aggregate value of the estimated cost is not material to total capital assets. Interest is not capitalized. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Police Jury maintains a threshold level of \$5,000 or more for capitalizing capital assets.

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

Major outlays for capital assets and improvements are capitalized at substantial completion of construction.

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings	25 – 50 years
Improvements other than buildings	10 – 25 years
Roads	20 years
Equipment & other	5 – 30 years

LONG-TERM OBLIGATIONS

In the government-wide statement of net position and in the proprietary fund types financial statements, long term obligations are reported as liabilities.

FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Police Jury or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Police Jury’s highest level of decision-making authority.

Assigned – represents balances that are constrained by the Police Jury’s intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FUND EQUITY OF FUND FINANCIAL STATEMENTS (Continued)

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Police Jury reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Police Jury reduces committed amounts first, followed by assigned amounts and then unassigned amounts. Details of restricted, committed, and assigned fund balances at year end are presented in Note P.

RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints place on assets' use are either:

- Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments, or
- Imposed by law through constitutional provisions or enabling legislation.

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

PENSION PLANS

The Police Jury is a participating employer in three cost-sharing, multiple-employer defined benefit pension plans as described in Note J. For purposes of measuring the net pension asset, 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 each of the plans, and additions to/deductions for 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. Investments have been reported at fair value within the plan.

LEASE COMMITMENTS

Accounting Standards Codification Topic 840 (ASC 840) provides guidelines for accounting and financial reporting for lease agreements. The Police Jury uses the guidance in ASC 840 to differentiate the appropriate classification of leases. A financing transaction is accounted for as a capital lease if it meets any one of four specified criteria; if not, it is accounted for as an operating lease. Capital leases are treated as the acquisition of assets and the incurrence of obligations by the lessee. Operating leases are treated as current operating expenditures.

ENCUMBRANCES

Encumbrance accounting is not utilized. All appropriations lapse at year end, and any encumbrances outstanding at year-end are included in the next year's budget with funds appropriated in that year to finance them.

RISK MANAGEMENT

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, business interruption, errors and omissions; employee injuries and illnesses, natural disasters; and employee health benefits. The Police Jury carries commercial insurance for all risks of loss except for medical benefits as described in Note H.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

OPERATING TRANSFERS IN AND OUT

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases, where repayment is expected, the advances are accounted for through the various due from and due to accounts.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. *Deferred outflows* of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

ESTIMATES

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

NOTE B – EQUITY IN POOLED CASH AND DEPOSITS

EQUITY IN POOLED CASH

The Police Jury maintains cash pools that are available for use by various funds. Positive book cash balances are displayed on the combined balance sheet as "Cash and cash equivalents." Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

At December 31, 2018, the Police Jury had cash (book balances) totaling \$4,381,776. Included in cash and cash equivalents on the balance sheet at December 31, 2018, are the following:

Cash on hand	\$ 400
Demand deposits	4,368,776
Money market	2,250
Certificate of deposit	3,000
Total unrestricted cash	<u>4,374,426</u>
Restricted cash	<u>7,350</u>
Total cash and cash equivalents	<u>\$ 4,381,776</u>

Certificates of deposit with a maturity of 90 days or more are classified as investments.

DEPOSITS

Custodial credit risk is the risk that in the event of a financial institution failure, the Police Jury's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. As of December 31, 2018, the Police Jury's bank balance totaled \$5,210,528. Of this balance, \$613,826 was insured by federal deposit insurance and \$4,596,702 was collateralized by securities held by the pledging financial institutions' trust department or agent but not in the Police Jury's name.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE B – EQUITY IN POOLED CASH AND DEPOSITS – Continued

DEPOSITS - continued

Securities that may be pledged as collateral consist of obligations of the U.S. Government and its agencies, obligations of the State of Louisiana and its municipalities and school districts.

NOTE C - INVESTMENTS

As of December 31, 2018, the Police Jury had the following investments and maturities:

Investment Type	INVESTMENT MATURITIES (IN YEARS)				
	Fair Value	Less than 1 year	1-5	6-10	More than 10 years
Investments at fair value					
U.S. Agencies	\$ 8,254,989	\$ 1,019,043	\$ 5,940,612	\$1,045,321	\$ 250,013
Mortgage-backed Securities	5,556,816	-	-	129,705	5,427,111
Subtotal	<u>13,811,805</u>	<u>1,019,043</u>	<u>5,940,612</u>	<u>1,175,026</u>	<u>5,677,124</u>
Investments measured at the net asset value (NAV)					
Louisiana Asset Management Pool (LAMP)	1,052,103	1,052,103	-	-	-
Total investments measured at fair value	<u>14,863,908</u>	<u>2,071,146</u>	<u>5,940,612</u>	<u>1,175,026</u>	<u>5,677,124</u>
Investments reported at cost					
Certificates of deposit	244,682	-	244,682	-	-
Total investments	<u>\$ 15,108,590</u>	<u>\$ 2,071,146</u>	<u>\$ 6,185,294</u>	<u>\$1,175,026</u>	<u>\$ 5,677,124</u>

Interest Rate Risk - The Police Jury's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Under Louisiana R.S. 33:2955, as amended, the Police Jury may invest in obligations of the U.S. Treasury, U.S. Agencies and instrumentalities, repurchase agreements, certificates of deposits, Louisiana Asset Management Pool (LAMP), and other investments as provided in the statute. The Police Jury's investment policy does not further limit its investment choices.

As of December 31, 2018, the Police Jury had the following percentages of investments in debt securities:

**CREDIT QUALITY DISTRIBUTION OF SECURITIES
WITH CREDIT EXPOSURE AS A PERCENTAGE OF TOTAL INVESTMENTS**

Freddie Mac (Federal Home Loan Mortgage Corporation)	AAA	55.01%
Fannie Mae (Federal National Mortgage Association)	AAA	2.93%
FHLB (Federal Home Loan Bank)	AAA	19.35%
FFCB (Federal Farm Credit Bank)	AAA	4.50%
Ginnie Mae (Government National Mortgage Association)	AAA	5.19%
US Treasury Note	AAA	10.53%
Other	AAA	2.49%

Concentration of Credit Risk - The Police Jury's investment policy does not limit the amount the Jury may invest in any one issuer.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE C – INVESTMENTS – Continued

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 a safe environment for the placement of public funds in short-term, high quality investments. 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. At December 31, 2018, investments of \$1,052,103 are in 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 Police Jury's investment is with the pool, not the securities that make up the pool; therefore, no public disclosure is required.

Concentration of Credit Risk: Pooled investments are excluded from the five 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 disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. The WAM of LAMP's total investments is 30 days as of December 31, 2018.

Foreign Currency Risk: Not applicable.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pools is the same as the value of the pool shares.

LAMP, Inc. 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.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.

DETERMINATION OF FAIR VALUE

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS

FAIR VALUE HIERARCHY

In accordance with this guidance, the Police Jury groups its financial assets and financial liabilities generally measured at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE D – FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued

FAIR VALUE HIERARCHY (Continued)

- Level 1 – Valuation is based on quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 assets and liabilities generally include debt and equity securities that are traded in an active exchange market. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2- Valuation is based on inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly. The valuation may be based on 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 asset or liability.
- Level 3 – Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value required significant management judgment or estimation.

The following methods and assumptions were used by the Police Jury in estimating fair value disclosures for financial instruments:

Securities: Where quoted prices are available in an active market, we classify the securities within level 1 of the valuation hierarchy. Securities are defined as both long and short positions. Level 1 securities include highly liquid government bonds and exchange-traded equities.

If quoted market prices are not available, we estimate fair values using pricing models and discounted cash flows that consider input factors such as observable market data, benchmark yields, interest rate volatilities, broker/dealer quotes, and credit spreads. Examples of such instruments, which would generally be classified within level 2 of the valuation hierarchy, include GSE (Government sponsored enterprises) obligations, (such as Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, and Federal Home Loan Bank), corporate bonds and other securities. Mortgage backed securities are included in level 2 if observable inputs are available. In certain cases, where there is limited activity or less transparency around inputs to the valuation, we classify those securities in level 3.

The following table presents for each of the fair value hierarchy level the Police Jury’s financial assets and liabilities that are measured at fair value on a recurring basis at December 31, 2018:

	Level 1	Level 2	Level 3
U.S. Agencies	\$ -	\$ 8,254,989	\$ -
Mortgage-backed Securities	-	5,556,816	-
	\$ -	\$ 13,811,805	\$ -

FAIR VALUE OF ASSETS MEASURED ON A RECURRING BASIS

The Police Jury’s securities are measured on a recurring basis through a model used by its investment custodian. Prices are derived from a model which uses actively quoted rates, prepayment models and other underlying credit and collateral data.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE E - EXPENDITURES - ACTUAL AND BUDGET

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 2018:

<u>Fund</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Major Governmental Funds			
Library Fund	1,074,521	1,074,097	(424)
Special Revenue Funds:			
Off Duty Deputy	31,264	30,547	(717)
Road Lighting No. 1	58,144	57,880	(264)
Consolidated Road Lighting No. 1	37,479	37,223	(256)
Energy Assistance Program	22,187	22,144	(43)
Office of Emergency Preparedness	422,625	415,443	(7,182)
Drainage District No. 9	7,264	6,901	(363)
Drainage District No. 11	992	963	(29)
PP/BR Rec #2 Veterans Park	130,458	127,755	(2,703)
Pierre Part Settlement Drainage District	1,017	991	(26)

NOTE F - AD VALOREM TAXES

The Police Jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the Police Jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly. The Police Jury recognizes property tax revenues when levied.

	<u>Property Tax Calendar</u>
Assessment date	January 1
Levy date	June 30
Tax bills mailed	November 15
Total taxes are due	December 31
Penalties and interest added	January 31
Lien date	January 31
Tax sale	May 15

The Police Jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties excluding land

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE F - AD VALOREM TAXES – Continued

Total assessed value for all taxpayers was \$237,774,777 in 2018. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$36,825,094 of the parish wide assessed value in 2018.

The distribution of the Police Jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 2018:

<u>Fund</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund	4.41 M	4.41 M	N/A
Special Revenue Funds:			
Council on Aging #1	3.50 M	3.50 M	2024
Road Lighting No. 1	15.00 M	15.00 M	2026
Consolidated Road Lighting No. 1	10.00 M	10.00 M	2027
Bayou L'Ourse Gravity Drainage District No. 1	\$ 60/parcel	\$ 60/parcel	2021
Assumption Gravity Drainage District No. 2	\$.35/acre	\$.35/acre	2022
Labadieville Gravity Drainage District No. 3	\$.35/acre	\$.35/acre	2028
Assumption Gravity Drainage District No. 5	\$.35/acre	\$.35/acre	2020
Landry Subdivision Gravity Drainage District No. 7	\$ 50/parcel	\$ 50/parcel	2021
Oak Ridge Subdivision Gravity Drainage District No. 8	\$ 35/parcel	\$ 35/parcel	2027
Northwest Side LA 70 Gravity Drainage District No. 9	\$ 50/parcel	\$ 50/parcel	2027
Knott's Subdivision Gravity Drainage District No. 11	\$ 25/parcel	\$ 25/parcel	2022
Lower Bell River Gravity Drainage District No. 12	\$ 25/parcel	\$ 25/parcel	2027
Bayou L'Ourse Recreation District No. 1	3.00 M	3.00 M	2027
Public Buildings Fund	1.00 M	1.00 M	2027
LA Cooperative Extension	1.00 M	1.00 M	2027
Library	2.00 M	2.00 M	2027
Council on Aging #2	1.00 M	1.00 M	2027
Pierre Part/Belle River Recreation District #2	6.00 M	6.00 M	2022
Fire Protection Dist. Consolidated	5.00 M	5.00 M	2026
LA 70 to Lee Drive Gravity Drainage District No. 14	\$60/parcel	\$60/parcel	2022
Pierre Part Settlement Drainage District	\$75/parcel	\$75/parcel	2024
Bayou Pierre Part North Drainage District	\$25/parcel	\$25/parcel	2024

Total ad valorem tax revenues recognized by the Police Jury was \$4,083,454 for the year ended December 31, 2018.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE G - RECEIVABLES

The following is a summary of receivables at December 31, 2018:

Governmental Activities	General Fund	Library Fund	Section 8 Housing	Sales and Use Tax	Cons. Fire Dist. - Labadieville	Other Governmental Funds	Total
Ad Valorem Tax	\$ 817,575	\$ 370,779	\$ -	\$ -	\$ 159,313	\$ 2,579,344	\$ 3,927,011
Sales Tax	-	43,624	-	185,744	-	130,874	360,242
Severance Tax	125,467	-	-	-	-	-	125,467
Franchise Tax	73,255	-	-	-	-	-	73,255
Beer Tax	4,482	-	-	-	-	-	4,482
Parish Transportation	-	-	-	-	-	21,624	21,624
Federal Grants	1,024	-	-	18,793	-	4,149	23,966
State Grants	37,443	-	-	-	-	-	37,443
Fees, Charges, and Commissions	24,227	-	-	-	-	45,145	69,372
Use of Money and Property	4,039	6,930	-	6,197	1,130	24,681	42,977
Other	5,896	-	2,024	43	-	9,759	17,722
Total	\$ 1,093,408	\$ 421,333	\$ 2,024	\$ 210,777	\$ 160,443	\$ 2,815,576	\$ 4,703,561

Business-type Activities	Solid Waste	Other Enterprise Funds	Total
Fees, Charges, and Commissions	\$ 177,707	\$ 17,577	\$ 195,284
Federal Grants	-	159,716	159,716
Use of Money and Property	2,062	1,672	3,734
Total	\$ 179,769	\$ 178,965	\$ 358,734

Management has determined that substantially all receivables are collectable.

NOTE H - SELF-INSURANCE PROGRAM

In 1983, the Police Jury established a self-insurance health program for employees of the Police Jury and the Waterworks District No. 1. A third party administrator processes the claims and maintains records of the allowable costs, deductible costs, etc., with the activity of this program being reported in the General Fund. The Police Jury maintains an insurance policy which pays claims in excess of \$85,000 per covered employee per policy period. The insurance policy will also pay aggregate claims in excess of \$1,396,427 for the policy period ending September 1, 2019. Once the aggregate claims have exceeded this aggregate amount for the policy period, the insurance policy will pay these excess claims. The maximum to be paid on these aggregate claims by the insurance company is \$1,000,000.

A reconciliation of the unpaid claims liability as of December 31 follows:

	2018
Unpaid claims as of January 1	\$ 276,685
Current year claims incurred and changes in estimates	1,110,758
Claims paid	(1,122,019)
Unpaid claims as of December 31	<u>\$ 265,424</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE I - CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/2017, as Restated	2018 Additions	2018 Deletions	2018 Reclassifications	Balance 12/31/2018
Governmental Activities:					
Land	\$ 2,187,920	\$ 39,033	\$ -	\$ -	\$ 2,226,953
Buildings	24,678,133	30,818	-	726,865	25,435,816
Improvements other than buildings	15,962,984	31,639	-	189,517	16,184,140
Roads	18,547,681	23,629	-	-	18,571,310
Bridges	1,616,452	-	-	-	1,616,452
Equipment & other	7,155,118	203,853	(100,483)	-	7,258,488
Construction in progress	1,142,791	1,327,730	-	(916,382)	1,554,139
	<u>71,291,079</u>	<u>1,656,702</u>	<u>(100,483)</u>	<u>-</u>	<u>72,847,298</u>
Accumulated Depreciation	<u>(26,068,485)</u>	<u>(2,638,622)</u>	<u>93,132</u>	<u>-</u>	<u>(28,613,975)</u>
	<u>\$ 45,222,594</u>	<u>\$ (981,920)</u>	<u>\$ (7,351)</u>	<u>\$ -</u>	<u>\$ 44,233,323</u>
	Balance 12/31/2017, as Restated	2018 Additions	2018 Deletions	2018 Reclassifications	Balance 12/31/2018
Business-Type Activities:					
Land	\$ 30,023	\$ -	\$ -	\$ -	\$ 30,023
Equipment & other	354,819	133,725	-	-	488,544
Construction in progress	-	2,800	-	-	2,800
	<u>384,842</u>	<u>136,525</u>	<u>-</u>	<u>-</u>	<u>521,367</u>
Accumulated Depreciation	<u>(171,711)</u>	<u>(31,023)</u>	<u>-</u>	<u>-</u>	<u>(202,734)</u>
	<u>\$ 213,131</u>	<u>\$ 105,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,633</u>

Current year additions to construction in progress of the governmental activities relates to various street improvement projects that began during the year ended December 31, 2018. Amounts reclassified out of construction in progress are due to the completion of the Belle Rose Library during the current year.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE I - CAPITAL ASSETS - Continued

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:	
Legislative	\$ 57,828
Judicial	168,560
Executive	9,975
Elections	7,188
Financial and Administrative	59,782
Other General Administrative	187,784
Public Safety	398,715
Public Works	1,201,709
Health and Welfare	291,391
Economic Development	29,367
Culture and Recreation	226,323
Total depreciation expense – governmental activities	<u>\$ 2,638,622</u>
 Business-Type Activities:	
Garbage Collection	\$ 4,436
Emergency Preparedness	10,997
Mosquito Abatement	15,590
Total depreciation expense – business-type activities	<u>\$ 31,023</u>

NOTE J – DEFINED BENEFIT PENSION PLANS

The Police Jury is a participating employer in three cost-sharing defined benefit pension plans. These plans are administered by three public employee retirement systems, the Parochial Employees’ Retirement System of Louisiana (PERS), the District Attorneys’ Retirement System (DARS), and the Registrar of Voters Employees’ Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and all Systems are component units of the State of Louisiana.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. These reports may be obtained by writing, calling or downloading the reports as follows:

PERS: 7905 Wrenwood Blvd. Baton Rouge, Louisiana 70809 (225) 928-1361 www.persla.org	DARS: 1645 Nicholson Drive. Baton Rouge, LA 70802- 8143 (225) 267-4824 www.ladars.org	ROVERS: PO Box 57. Jennings, LA 70546 (800) 510-8515 www.larovers.com
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ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

The Parochial Employees' Retirement System of Louisiana (PERS) is the administrator of a cost sharing multiple-employer defined benefit pension plan. The System was established and provided by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A.

District Attorneys' Retirement System (DARS)

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on the first day of August, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Registrar of Voters Employees' Retirement System (ROVERS)

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Funding Policy

Article X, Section 29(B)(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 (PRSAC).

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

Funding Policy (Continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2018, for the Police Jury and covered employees were as follows:

	Police Jury	Employees
Parochial Employees' Retirement System of Louisiana: Plan A	11.50%	9.50%
District Attorneys' Retirement System	1.25%	8.00%
Registrar of Voters Employees' Retirement System	17.00%	7.00%

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

	December 31,		
	2018	2017	2016
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 254,623	\$ 264,907	\$ 280,413
District Attorneys' Retirement System	262	-	762
Registrar of Voters Employees' Retirement System	2,986	3,249	3,828

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

The following schedule lists the Police Jury's proportionate share of the Net Pension Liability allocated by each of the pension plans based on the measurement dates of December 31, 2017 for PERS Plan A, and June 30, 2018 for DARS and ROVERS. The Police Jury uses this measurement to record its Net Pension Liability and associated amounts as of December 31, 2018 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at December 31, 2017 along with the change compared to the December 31, 2016 rate for PERS Plan A, and at June 30, 2018 along with the change compared to the June 30, 2017 rate for DARS and ROVERS. The Police Jury's proportion of the Net Pension Liability was based on contributions to the pension plan relative to total contributions of all participating employers.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

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

	Net Pension Asset at December 31, 2017*	Net Pension Liability at December 31, 2017 *	Rate at December 31, 2017 *	Increase (Decrease) to December 31, 2016 Rate *
Governmental Activities:				
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 244,333	\$ -	0.344306%	(0.019410%)
District Attorneys' Retirement System	-	21,958	0.068236%	0.003100%
Registrar of Voters Employees' Retirement System	-	29,883	0.126598%	(0.001650%)
	<u>\$ 244,333</u>	<u>\$ 51,841</u>		
	Net Pension Asset at December 31, 2017*	Net Pension Liability at December 31, 2017 *	Rate at December 31, 2017 *	Increase (Decrease) to December 31, 2016 Rate *
Business-Type Activities:				
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 11,227	\$ -	0.344306%	(0.019410%)
District Attorneys' Retirement System	-	-	0.068236%	0.003100%
Registrar of Voters Employees' Retirement System	-	-	0.126598%	(0.001650%)
	<u>\$ 11,227</u>	<u>\$ -</u>		

(* The measurement date for Net Pension Asset and Net Pension Liability and rates for DARS and ROVERS are based on a measurement date of June 30, 2018. The change in rates is compared to the June 30, 2017 rate.)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

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

The following schedule list each pension plan’s recognized pension expense plus employer’s amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Police Jury for the year ended December 31, 2018:

	Pension Expense
Governmental Activities:	
Parochial Employees’ Retirement:	
System of Louisiana: Plan A	\$ 60,084
District Attorneys’ Retirement System	7,304
Registrar of Voters Employees’ Retirement System	3,306
	\$ 70,694

	Pension Expense
Business-Type Activities:	
Parochial Employees’ Retirement:	
System of Louisiana: Plan A	\$ 1,794
District Attorneys’ Retirement System	-
Registrar of Voters Employees’ Retirement System	-
	\$ 1,794

At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 118	\$ (173,180)
Changes of assumptions	340,769	(1,897)
Net difference between projected and actual earnings on pension plan investments	3,634	(590,418)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,730	(12,899)
Employer contributions subsequent to the measurement date	256,378	-
Total	\$ 603,629	\$ (778,394)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

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

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Parochial Employees' Retirement System of Louisiana:		
Plan A	\$ 577,178	\$ (764,314)
District Attorneys' Retirement System	17,610	(7,519)
Registrar of Voters Employees' Retirement System	8,841	(6,561)
	<u>\$ 603,629</u>	<u>\$ (778,394)</u>

The Police Jury reported a total of \$256,378 as a deferred outflow of resources related to pension contributions made subsequent to each plan's respective measurement period which will be recognized as a reduction in net pension liability in the year ended December 31, 2019. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
Parochial Employees' Retirement System of Louisiana:	
Plan A	\$ 254,623
District Attorneys' Retirement System	262
Registrar of Voters Employees' Retirement System	1,493
	<u>\$ 256,378</u>

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

<u>Year</u>	<u>PERS A</u>	<u>DARS</u>	<u>ROVERS</u>	<u>Total</u>
2018	\$ 34,894	\$ 4,433	\$ 940	\$ 40,267
2019	(41,712)	1,243	522	(39,947)
2020	(200,930)	763	(1,091)	(201,258)
2021	(234,011)	1,104	416	(232,491)
2022	-	2,286	-	2,286
2023	-	-	-	-
	<u>\$ (411,759)</u>	<u>\$ 9,829</u>	<u>\$ 787</u>	<u>\$ (431,143)</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2017 for PERS and June 30, 2018 for both DARS and ROVERS is as follows:

	PERS	DARS	ROVERS
Valuation Date	December 31, 2017	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:			
Expected Remaining			
Service Lives	4 years	6 years	5 years
Investment Rate of Return	6.75% net of investment expenses, including inflation	6.50% net of investment expenses	6.50% net of investment expenses
Inflation Rate	2.50%	2.40%	2.40%
Mortality	RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females was selected. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants.	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Table (set back 1 year for females) projected to 2032 using Scale Assistance for employees, annuitants, and beneficiaries. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected for disabled annuitants.	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants.
Salary Increases	5.25% (2.50% inflation, 2.75% merit)	5.50%(2.40% inflation, 3.10% merit)	6.00%(2.40% inflation, 3.60% merit)
Cost of Adjustments Living	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

The following schedule list the methods used by each of the retirement systems in determining the long term rate of return on pension plan investments:

PERS	DARS	ROVERS
<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing /diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.45% for the year ended June 30, 2018.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2018.</p>

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of December 31, 2017 for PERS and as of June 30, 2018 for both DARS and ROVERS:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	PERS	DARS	ROVERS	PERS	DARS	ROVERS
Equities	52.0%	61.72%	60.0%	3.57%	10.82%	4.70%
Fixed income	35.0%	28.95%	22.5%	1.24%	6.36%	0.66%
Alternatives	11.0%	8.85%	10.0%	0.69%	10.50%	0.63%
Real assets	2.0%	0.00%	7.5%	0.12%	0.00%	0.34%
Cash	0.0%	0.48%	0.0%	0.00%	0.50%	0.00%
Total	100.0%	100.0%	100.0%	5.62%	6.95%	6.33%
Inflation				2.00%	2.50%	2.50%
Expected Arithmetic Nominal Return				7.62%	9.45%	8.83%

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.75% for the year ended December 31, 2017. The discount rate used to measure the total pension liability for DARS and ROVERS was 6.50% and 6.50%, respectively for the year ended June 30, 2018.

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

The following table presents the Police Jury's proportionate share of the Net Pension (NP) Liability (Asset) using the discount rate of each Retirement System as well as what the Police Jury's proportionate share of the NP Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
PERS A			
Rates	5.75%	6.75%	7.75%
Parish's Share of NP Liability (Asset)	\$ 1,260,003	\$ (255,560)	\$ (1,605,069)
DARS			
Rates	5.50%	6.50%	7.50%
Parish's Share of NP Liability (Asset)	\$ 59,120	\$ 21,958	\$ (9,657)
ROVERS			
Rates	5.50%	6.50%	7.50%
Parish's Share of NP Liability	\$ 45,831	\$ 29,883	\$ 16,202

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE J – DEFINED BENEFIT PENSION PLANS - Continued

Payables to the Pension Plan

The Police Jury recorded accrued liabilities to each of the Retirement Systems for the year ended December 31, 2018 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts payable. The balance due to each for the retirement systems at December 31 is as follows:

	2018
Governmental Activities:	
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 5,158
District Attorneys' Retirement System	-
Registrar of Voters Employees' Retirement System	74
Total Governmental Activities	\$ 5,232
Business-Type Activities:	
Parochial Employees' Retirement	\$ 501

NOTE K - DEFERRED COMPENSATION PLAN

Employees of the Assumption Parish Police Jury may also participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The plan is fully funded by employee contributions only.

The deferred compensation plan is available to all employees of the Police Jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS

General Information about the OPEB Plan

Plan description – The Assumption Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Assumption Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS - Continued

General Information about the OPEB Plan (Continued)

Benefits Provided – Medical benefits are provided through a comprehensive medical plan and are made available to employees upon separation of service providing they meet service and/or age requirements. Employees hired prior to January 1, 2017 are eligible for medical benefits after 15 years of service and have reached age 55. Employees hired January 1, 2017 and later are eligible for medical benefits after 20 years of service and have reached age 55. Age 55 may be reached while on COBRA.

Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	15
Inactive employees or beneficiaries no receiving benefit payments	-
Active employees	<u>56</u>
	<u>71</u>

Total OPEB Liability

The Police Jury's total OPEB liability of \$4,795,651 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC)
	4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend	5.5% annually

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the SOA RP-2000 Combined Table has been used.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS - Continued

Changes in the Total OPEB Liability

Balance at December 31, 2017	\$ 5,126,513
Changes for the year:	
Service cost	156,365
Interest	173,246
Differences between expected and actual experience	55,167
Changes in assumptions	(535,064)
Benefit payments and net transfers	(180,576)
Net changes	(330,862)
Balance at December 31, 2018	\$ 4,795,651

The amount due within one year for the total OPEB liability is estimated \$190,000.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB Liability	\$ 5,665,163	\$ 4,795,651	\$ 4,105,414

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

	1.0% Decrease (4.50%)	Current Trend (5.50%)	1.0% Increase (6.50%)
Total OPEB Liability	\$ 4,083,942	\$ 4,795,651	\$ 5,684,872

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

For the year ended December 31, 2018, the Police Jury recognized OPEB expense of \$285,984. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 50,152	\$ -
Changes in assumptions	-	(486,422)
Total	\$ 50,152	\$ (486,422)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE L – POSTEMPLOYMENT HEALTH CARE BENEFITS – Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

Years ending December 31:		
2019	\$	(43,627)
2020		(43,627)
2021		(43,627)
2022		(43,627)
2023		(43,627)
Thereafter		(218,135)
	\$	(436,270)

NOTE M - GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the changes in general long-term obligation transactions for the year ended December 31, 2018:

	Beginning Balance	Additions	Reductions	Ending Balance
Accrued leave balances	\$ 167,204	\$ 22,883	\$ 12,216	\$ 177,871
Total OPEB obligation	5,126,513	-	330,862	4,795,651
Net pension liability	796,467	-	744,626	51,841
Total General Long-Term Obligations Payable	\$ 6,090,184	\$ 22,883	\$ 1,087,704	\$ 5,025,363

There are no annual maturity requirements to amortize since there is no debt outstanding as of December 31, 2018.

Compensated absences are generally liquidated by the fund from which the employee's salary is paid immediately prior to the date of retirement or termination.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE N - DUE TO/FROM FUNDS

Due to/from other funds are the result of transfers between funds or collections made on behalf of one fund for another which are expected to be paid within one year. The due to/from other funds as of December 31, 2018 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Criminal Court	\$ 8,431
General Fund	LCDBG Disaster Recovery Program	1,369
Sales and Use Tax	General Fund	229
Library Fund	Library Board	768
Community Development Fund	General Fund	4,956
Community Development Fund	1% - Sales Tax	3,216
Community Development Fund	Emergency Assistance	3,193
Community Development Fund	CSBG	1,616
Energy Assistance Program	Community Development Fund	3,160
Library Board	Library Fund	769
		<u>\$ 27,707</u>

NOTE O - TRANSFERS IN/OUT

Interfund transfers are made on a regular basis to supplement other funds' sources and to provide internal financing for capital outlay such as library construction and road construction. The interfund transfers for the year ended December 31, 2018 are as follows:

	<u>Transfers Out</u>					<u>Total</u>
	<u>General Fund</u>	<u>Library Fund</u>	<u>Sales and Use Tax</u>	<u>Non-major Governmental Funds</u>	<u>Solid Waste</u>	
Transfers in:						
<u>Governmental Activities:</u>						
General Fund	\$ -	\$ -	\$ 18,400	\$ 8,431	\$ -	\$ 26,831
Library Fund	-	-	150,000	2,969	-	152,969
Non-major governmental funds	806,506	9,288	1,032,164	107,712	5,239	1,960,909
<u>Business-Type Activities:</u>						
Non-major enterprise funds	101,150	-	-	-	-	101,150
Totals	<u>\$ 907,656</u>	<u>\$9,288</u>	<u>\$1,200,564</u>	<u>\$ 119,112</u>	<u>\$ 5,239</u>	<u>\$ 2,241,859</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE P - DETAILED RESTRICTED FUND BALANCE

Details of restricted, committed, and assigned fund balances at year end are as follows:

	<u>General</u>	<u>Library</u>	<u>Section 8 Housing</u>	<u>Sales and Use Tax</u>	<u>Cons. Fire District Labadieville</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted							
By ad valorem and/or sales tax propositions	\$ -	\$ 2,710,993	\$ -	\$ 2,265,999	\$ 160,443	\$ 9,543,089	\$ 14,680,524
By intergovernmental grants	-	-	5,709	-	-	1,482,014	1,487,723
By laws or regulations of other governments	-	-	-	-	-	742,441	742,441
	<u>-</u>	<u>2,710,993</u>	<u>5,709</u>	<u>2,265,999</u>	<u>160,443</u>	<u>11,767,544</u>	<u>16,910,688</u>
Assigned for							
Insurance	7,350	-	-	-	-	-	7,350
Health and welfare of citizens	-	-	14,500	-	-	-	14,500
Culture & recreation	-	-	-	-	-	57,261	57,261
Purpose of respective fund by Jury	-	-	-	-	-	40,079	40,079
	<u>7,350</u>	<u>-</u>	<u>14,500</u>	<u>-</u>	<u>-</u>	<u>97,340</u>	<u>119,190</u>
Unassigned	<u>4,613,305</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,613,305</u>
TOTAL	<u>\$ 4,620,655</u>	<u>\$ 2,710,993</u>	<u>\$ 20,209</u>	<u>\$ 2,265,999</u>	<u>\$ 160,443</u>	<u>\$ 11,864,884</u>	<u>\$ 21,643,183</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE Q - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. No funds were transferred during the year ended December 31, 2018. The remaining balance in the criminal court fund as of December 31, 2018 was \$16,863. The balance due at December 31, 2018 is \$8,431.

NOTE R – TAX ABATEMENT

The local government is subject to certain property tax abatements granted by the Louisiana State Board of Commerce and Industry (the “State Board”), a state entity governed by board members representing major economic groups and gubernatorial appointees. Abatements to which the government may be subject include those issued for property taxes under the Industrial Tax Exemption Program (“ITEP”) and the Restoration Tax Abatement Program (“RTAP”). In addition, the local government has the authority to grant sales tax rebates to taxpayers pursuant to the Enterprise Zone Tax Rebate Program (“EZ Program”). For the year ending December 31, 2018, the government participated in the Industrial Tax Exemption Program.

Under the ITEP, as authorized by *Article 7, Section 21(F) of the Louisiana Constitution and Executive Order Number JBE 2016-73*, companies that qualify as manufacturers can apply to the State Board for a property tax exemption on all new property, as defined, used in the manufacturing process. Under the ITEP, companies are required to promise to expand or build manufacturing facilities in Louisiana, with a minimum investment of \$5 million. The exemptions are granted for a 5-year term and are renewable for an additional 5-year term upon approval by the State Board. In the case of the local government, these state-granted abatements have resulted in reductions of property taxes, which the tax assessor administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. The local government may recapture abated taxes if a company fails to expand facilities or otherwise fail to fulfill its commitments under the agreement.

Taxes abated via the Industrial Tax Exemption Program for the fiscal year ended December 31, 2018 totaled \$100,410.

NOTE S - LITIGATION

At December 31, 2018, the Police Jury is involved in various litigation that is being handled by the insurance company. These lawsuits are adequately covered by insurance or have little likelihood of successful judgment against the Police Jury.

NOTE T - FEDERAL GRANT CONTINGENCY

The Police Jury and certain component units participate in a number of federally assisted grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the Police Jury's management feels such disallowances, if any, will be immaterial.

NOTE U – WIRELESS E911 SERVICE

The total emergency telephone service charges collected for the year ended December 31, 2018 totaled \$142,797. The wireless E911 system of Assumption Parish is Phase II Compliant as of December 31, 2018.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE V – COMMITMENTS AND CONTINGENCIES

The Police Jury participates in a number of state and federally assisted grant programs. The programs are subject to audits under the single audit approach as well as audits conducted by the granting agencies. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grants.

As of December 31, 2018, the Police Jury has entered into contract commitments totaling \$719,998. Of this amount, \$302,617 has not yet been expended.

Leases that do not meet criteria for capitalization are classified as operating leases with related rentals charged to operations as incurred. Operating lease expenditures amounted to \$24,830 for the year ended December 31, 2018.

The following is a schedule by year of future minimum lease payments under these arrangements as of December 31, 2018, that have initial or remaining terms in excess of one year.

<u>Year ending December 31,</u>	<u>Minimum Payments</u>
2019	\$ 16,827
2020	2,101
2021	2,101
2022	2,101
2023	350
Thereafter	1,050
	<u>\$ 24,530</u>

NOTE W – SUBSEQUENT EVENTS

The Police Jury has evaluated subsequent events through the date that the financial statements were available to be issued, June 27, 2019, and has determined the following events occurred that required disclosure. The Police Jury entered into contract commitments subsequent to year end totaling \$1,699,069.

NOTE X – CURRENT ACCOUNTING STANDARDS SCHEDULED TO BE IMPLEMENTED

GASB Statement 83, Certain Asset Retirement Obligations (ARO). This standard establishes criteria for determining the timing and pattern of recognition of an ARO liability and a corresponding deferred outflow of resources. An ARO is a legally enforceable liability associated with the sale, recycling, retirement, abandonment or disposal in some other manner of a tangible capital asset permanently removed from service. The standard is effective for annual reporting periods beginning after June 15, 2018. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2019 financial statement. The effect of this standard or its applicability to the Police Jury is unknown at this time.

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting mode for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after December 15, 2019. The Police Jury will include the requirements of this standard, as applicable, in its December 31, 2020 financial statement. All of the Police Jury's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Police Jury are unknown at this time.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE Y – RESTATEMENT OF PRIOR YEAR NET POSITION AND FUND BALANCE

Net position of the governmental and business-type activities was restated at December 31, 2017 to correct enterprise funds that were previously reported as special revenue funds. These funds include Solid Waste, O.E.P Special Industry, Mosquito Abatement, and Consolidated Sewer District funds. Additionally, the adoption of GASB 75 resulted in the restatement of prior year net position of the governmental and business-type activities. Net position of the Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court decreased \$1,235,796, \$1,492,738, and \$420,152, respectively as a result of the adoption of GASB 75. The net effect to the entity-wide Statement of Net Position for these restatements is as follows:

	<u>Net Position</u>			
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total Primary Government</u>	<u>Component Units</u>
Total net position, December 31, 2017, as previously reported	\$ 66,454,763	\$ -	\$ 66,454,763	\$ 22,716,898
Restatement for adoption of new accounting pronouncement (GASB Statement 75)	(3,651,725)	-	(3,651,725)	(3,148,686)
Restatement for reclassification of enterprise funds	(2,028,347)	2,028,347	-	-
Correction of an error – Assumption Parish Assessor	-	-	-	(27,033)
Total net position, December 31, 2017, as restated	<u>\$ 60,774,691</u>	<u>\$ 2,028,347</u>	<u>\$ 62,803,038</u>	<u>\$ 19,541,179</u>

Fund balance of the governmental activities was also restated as the result of the correction of the reporting of these funds as enterprise funds. The net effect to the fund financial statements for this restatement is as follows:

	<u>Fund Balance</u>			
	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>
Total fund balances, December 31, 2017, as previously reported	\$ 15,279,835	\$ 1,911,182	\$ 5,403,844	\$ 22,594,861
Restatement for reclassification of enterprise funds	-	(1,811,541)	-	(1,811,541)
Total fund balances, December 31, 2017, as restated	<u>\$ 15,279,835</u>	<u>\$ 99,641</u>	<u>\$ 5,403,844</u>	<u>\$ 20,783,320</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

MAJOR FUND DESCRIPTIONS
DECEMBER 31, 2018

GOVERNMENTAL FUNDS:

GENERAL FUND – The General Fund is used to account for resources traditionally associated with the Police Jury which are not required legally or by sound financial management to be accounted for in another fund.

LIBRARY FUND – The Library Fund accounts for proceeds of the quarter percent sales tax dedicated to the libraries, transfers from the Sales and Use tax fund, and fines and lost book fees received by the parish library.

SECTION EIGHT HOUSING - The Section Eight Housing Fund accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

SALES AND USE TAX FUND – The Sales and Use Tax Fund accounts for revenues received from collections of the one percent sales taxes within the parish. Expenditures are made in accordance with the sales tax proposition.

CONSOLIDATED FIRE DISTRICT - LABADIEVILLE - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the fire districts.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 740,984	\$ 852,581	\$ 848,843	\$ (3,738)
Severance tax	351,874	472,320	479,707	7,387
Beer tax	22,076	20,725	20,026	(699)
Franchise tax	225,936	250,045	249,250	(795)
Licenses and permits	404,301	407,725	429,093	21,368
Intergovernmental revenues:				
Federal grants	-	-	272	272
State funds:				
State revenue sharing funds	108,551	105,599	105,599	-
Video poker revenue	252,629	185,469	189,031	3,562
Other	25,372	29,486	29,428	(58)
Fees, charges, and commissions	51,036	42,177	43,326	1,149
Use of money and property	62,102	10,574	28,441	17,867
Other revenue	7,676	129,118	125,911	(3,207)
TOTAL REVENUES	<u>\$ 2,252,537</u>	<u>\$ 2,505,819</u>	<u>\$ 2,548,927</u>	<u>\$ 43,108</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>EXPENDITURES</u>				
General government:				
Legislative	\$ 377,299	\$ 360,310	\$ 361,654	\$ (1,344)
Judicial	358,442	388,622	368,945	19,677
Executive	45,054	58,951	58,367	584
Elections	34,522	44,048	42,061	1,987
Financial and administrative	349,637	362,711	349,800	12,911
Other general administration	131,532	116,352	100,695	15,657
Public safety	682,148	768,148	758,670	9,478
Public works	121,481	113,974	111,350	2,624
Health and welfare	95,317	72,133	69,864	2,269
Culture and recreation	449,994	123,246	113,029	10,217
Economic development	69,900	70,919	69,092	1,827
Capital outlay	-	59,908	59,908	-
TOTAL EXPENDITURES	<u>2,715,326</u>	<u>2,539,322</u>	<u>2,463,435</u>	<u>75,887</u>
Excess (deficiency) of revenues over expenditures	<u>(462,789)</u>	<u>(33,503)</u>	<u>85,492</u>	<u>118,995</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	23,717	29,324	26,831	(2,493)
Operating transfers out	(672,426)	(906,550)	(907,656)	(1,106)
TOTAL OTHER FINANCING USES	<u>(648,709)</u>	<u>(877,226)</u>	<u>(880,825)</u>	<u>(3,599)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	(1,111,498)	(910,729)	(795,333)	115,396
BEGINNING FUND BALANCE	<u>5,470,938</u>	<u>5,403,574</u>	<u>5,415,988</u>	<u>12,414</u>
ENDING FUND BALANCE	<u>\$ 4,359,440</u>	<u>\$ 4,492,845</u>	<u>\$ 4,620,655</u>	<u>\$ 127,810</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
LIBRARY FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Favorable (Unfavorable)
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 335,179	\$ 386,652	\$ 384,961	\$ (1,691)
Sales tax	471,066	539,634	539,479	(155)
Fees, charges, and commissions	11,000	12,960	12,437	(523)
Use of money and property	58,922	7,555	35,859	28,304
Other revenue	4,600	935	188	(747)
TOTAL REVENUES	<u>880,767</u>	<u>947,736</u>	<u>972,924</u>	<u>25,188</u>
<u>EXPENDITURES</u>				
Culture and recreation	1,074,146	1,035,804	1,033,258	2,546
Capital outlay	-	31,975	31,975	-
TOTAL EXPENDITURES	<u>1,074,146</u>	<u>1,067,779</u>	<u>1,065,233</u>	<u>2,546</u>
Excess (deficiency) of revenues over expenditures	<u>(193,379)</u>	<u>(120,043)</u>	<u>(92,309)</u>	<u>27,734</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	179,825	185,232	152,969	(32,263)
Operating transfers out	-	(6,318)	(9,288)	(2,970)
TOTAL OTHER FINANCING SOURCES	<u>179,825</u>	<u>178,914</u>	<u>143,681</u>	<u>(35,233)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(13,554)</u>	<u>58,871</u>	<u>51,372</u>	<u>(7,499)</u>
BEGINNING FUND BALANCE	<u>2,576,047</u>	<u>2,659,621</u>	<u>2,659,621</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 2,562,493</u>	<u>\$ 2,718,492</u>	<u>\$ 2,710,993</u>	<u>\$ (7,499)</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SECTION EIGHT HOUSING
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Intergovernmental revenues:				
Federal grants	\$ 416,087	\$ 430,605	\$ 449,167	\$ 18,562
Fees, charges, and commissions	-	-	-	-
Use of money and property	61	92	-	(92)
Other revenue	5,318	16,273	-	(16,273)
TOTAL REVENUES	<u>421,466</u>	<u>446,970</u>	<u>449,167</u>	<u>2,197</u>
<u>EXPENDITURES</u>				
Health and welfare	423,717	448,268	448,268	-
TOTAL EXPENDITURES	<u>423,717</u>	<u>448,268</u>	<u>448,268</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,251)</u>	<u>(1,298)</u>	<u>899</u>	<u>2,197</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
BEGINNING FUND BALANCE	18,277	19,566	19,566	-
ENDING FUND BALANCE	<u>\$ 16,026</u>	<u>\$ 18,268</u>	<u>\$ 20,465</u>	<u>\$ 2,197</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SALES AND USE TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Taxes:				
Sales tax	\$ 1,997,336	\$ 2,286,537	\$ 2,284,314	\$ (2,223)
Intergovernmental revenues:				
Federal grants	10,037	10,037	18,412	8,375
Use of money and property	44,405	6,856	31,358	24,502
Other revenue	-	8,659	8,659	-
TOTAL REVENUES	<u>2,051,778</u>	<u>2,312,089</u>	<u>2,342,743</u>	<u>30,654</u>
<u>EXPENDITURES</u>				
General government:				
Other general administration	1,089,677	982,157	953,520	28,637
TOTAL EXPENDITURES	<u>1,089,677</u>	<u>982,157</u>	<u>953,520</u>	<u>28,637</u>
Excess (deficiency) of revenues over expenditures	962,101	1,329,932	1,389,223	59,291
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	(1,201,817)	(1,200,593)	(1,200,564)	29
TOTAL OTHER FINANCING SOURCES	<u>(1,201,817)</u>	<u>(1,200,593)</u>	<u>(1,200,564)</u>	<u>29</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(239,716)	129,339	188,659	59,320
BEGINNING FUND BALANCE	1,960,124	2,077,111	2,077,340	229
ENDING FUND BALANCE	<u>\$ 1,720,408</u>	<u>\$ 2,206,450</u>	<u>\$ 2,265,999</u>	<u>\$ 59,549</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
CONSOLIDATED FIRE DISTRICT - LABADIEVILLE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$ 145,311	\$ 165,635	\$ 164,959	\$ (676)
Use of money and property	8,510	1,339	6,113	4,774
Other revenue	19,512	17,741	17,741	-
TOTAL REVENUES	<u>173,333</u>	<u>184,715</u>	<u>188,813</u>	<u>4,098</u>
<u>EXPENDITURES</u>				
Public safety	<u>173,333</u>	<u>184,714</u>	<u>171,915</u>	<u>12,799</u>
TOTAL EXPENDITURES	<u>173,333</u>	<u>184,714</u>	<u>171,915</u>	<u>12,799</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1</u>	<u>16,898</u>	<u>16,897</u>
EXCESS (DEFICIENCY) OF				
 REVENUES OVER EXPENDITURES				
 AND OTHER SOURCES (USES)				
	-	1	16,898	16,897
BEGINNING FUND BALANCE	<u>136,567</u>	<u>143,545</u>	<u>143,545</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 136,567</u>	<u>\$ 143,546</u>	<u>\$ 160,443</u>	<u>\$ 16,897</u>

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS

DECEMBER 31, 2018

<u>Measurement Date</u>	<u>Service Cost</u>	<u>Interest</u>	<u>Difference between actual and expected experience</u>	<u>Changes of assumptions or other inputs</u>	<u>Benefit payments</u>	<u>Net change in total OPEB liability</u>	<u>Total OPEB liability - beginning</u>	<u>Total OPEB liability - ending</u>	<u>Covered payroll</u>	<u>Total OPEB liability as a percentage of covered payroll</u>
12/31/2018	156,365	\$ 173,246	\$ 55,167	\$ (535,064)	\$ (180,576)	\$ (330,862)	\$ 5,126,513	\$ 4,795,651	\$ 1,872,748	256.08%

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

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY

Napoleonville, Louisiana

SCHEDULE OF THE ASSUMPTION PARISH POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE RETIREMENT SYSTEMS DECEMBER 31, 2018

<u>Pension Plan</u>	<u>Year (*)</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Parochial Employees' Retirement System of Louisiana						
	2018	0.3443%	\$ (255,560)	\$ 2,119,263	(12.0589%)	101.98%
	2017	0.3637%	749,074	2,157,023	34.7272%	94.15%
	2016	0.3817%	1,004,631	2,188,272	45.9098%	92.23%
	2015	0.3749%	102,498	2,104,977	4.8693%	99.15%
District Attorneys' Retirement System						
	2018	0.0682%	21,958	42,431	51.7499%	92.92%
	2017	0.0713%	19,241	43,354	44.3811%	93.57%
	2016	0.0709%	13,565	42,884	31.6318%	95.09%
	2015	0.0682%	3,675	43,678	8.4138%	98.56%
	2014	0.0963%	1,921	43,834	4.3821%	99.45%
Registrar of Voters Employees' Retirement System						
	2018	0.1266%	29,883	17,564	170.1378%	80.57%
	2017	0.1283%	28,152	17,564	160.2824%	80.51%
	2016	0.1328%	37,679	18,239	206.5848%	73.98%
	2015	0.1281%	31,373	17,379	180.5225%	76.86%
	2014	0.1373%	31,746	17,864	177.7094%	77.68%

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

(*) The amounts presented have a liability measurement date as follows:

Measurement Date	Pension Plan
December 31 of the prior year	Parochial Employees' Retirement System of Louisiana
June 30 of the year ended	District Attorneys' Retirement System
June 30 of the year ended	Registrar of Voters Employees' Retirement System

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF CONTRIBUTIONS TO EACH RETIREMENT SYSTEM
DEFINED BENEFIT COST SHARING PLANS ONLY
FOR THE YEAR ENDED DECEMBER 31, 2018

Pension Plan:	Year	Contractually Required Contribution ¹	Contributions in Relation to Contractually Required Contribution ²	Contribution Deficiency (Excess)	Covered Payroll ³	Contributions as a % of Covered Payroll
Parochial Employees' Retirement System of Louisiana						
	2018	\$ 254,623	\$ 254,623	\$ -	\$ 2,214,109	11.5000%
	2017	264,907	264,907	-	2,119,263	12.5000%
	2016	280,413	280,413	-	2,157,023	13.0000%
	2015	317,299	317,299	-	2,188,272	14.5000%
	2014	336,796	336,796	-	2,104,977	16.0000%
District Attorneys' Retirement System						
	2018	262	262	-	42,001	0.6238%
	2017	-	-	-	43,139	0.0000%
	2016	762	762	-	43,416	1.7551%
	2015	2,256	2,256	-	42,791	5.2721%
	2014	3,674	3,674	-	43,883	8.3723%
Registrar of Voters Employees' Retirement System						
	2018	2,986	2,986	-	17,564	17.0007%
	2017	3,249	3,249	-	17,564	18.4981%
	2016	3,828	3,828	-	17,563	21.7958%
	2015	4,257	4,257	-	18,239	23.3401%
	2014	4,251	4,251	-	17,529	24.2512%

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

For reference only:

¹ Employer contribution rate multiplied by covered employee payroll

² Actual employer contributions remitted to Retirement Systems

³ Covered payroll amount for each of the years ended December 31

See the accompanying notes to the Required Supplementary Information.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2018

CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO DEFINED PENSION PLANS

Changes of Benefit Terms include:

Parochial Employees' Retirement System of Louisiana Plan A

There were no changes of benefit terms for the year ended December 31, 2018.

District Attorneys' Retirement System

There were no changes of benefit terms for the year ended December 31, 2018.

Registrar of Voters Employees' Retirement System of Louisiana

There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions

Parochial Employees' Retirement System of Louisiana Plan A

Amounts reported in fiscal year ended December 31, 2018 for Parochial Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 6.75% as of the valuation date December 31, 2017.

District Attorneys' Retirement System

Amounts reported in fiscal year ended December 31, 2018 for District Attorneys' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 6.50% as of the valuation date June 30, 2018.

Registrar of Voters Employees' Retirement System of Louisiana

Amounts reported in fiscal year ended December 31, 2018 for Registrar of Voters Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 6.50% as of the valuation date June 30, 2018.

OTHER POSTEMPLOYMENT BENEFITS PLAN

Changes of Benefit Terms

There were no changes in benefit terms for the year ended December 31, 2018.

Changes of Assumptions

The changes of assumptions balance were a result of changes in the discount rate. The discount rates used in each measurement of the total other postemployment benefits liability are as follows:

<u>Measurement Date</u>	<u>Discount Rate</u>
1/1/2018	3.44%
12/31/2018	4.10%

SUPPLEMENTAL INFORMATION

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS
DECEMBER 31, 2018

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND – The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and for the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and through transfers from the Sales and Use Tax Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

OFF-DUTY DEPUTY FUND – The Off-Duty Deputy Fund is used to account for the receipt and disbursement of court costs collected per RS 15:255 used to pay off-duty deputies who testify in court.

CRIMINAL COURT FUND – The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS - The Road Lighting District Number 1 and Consolidated Road Lighting District Number 1 Maintenance Funds account for the lighting of parish roads. Financing is provided by ad valorem taxes.

COMMUNITY DEVELOPMENT FUND - The Community Development Fund accounts for the federal and state grant activities and monies received for the grant programs and operation of the Community Development department.

ENERGY ASSISTANCE PROGRAM - The Energy Assistance Program Fund is used to account for the grant for utility assistance.

EMERGENCY FOOD AND SHELTER PROGRAM - The Emergency Food and Shelter Program is a federal program received to supplement and expand ongoing efforts to provide shelter, food and supportive services for hungry and homeless people across the nation.

EMERGENCY MEDICAL SERVICE FUND - The Emergency Medical Service Fund accounts for the funds received from the Louisiana Department of Treasury. The monies are used to assist low to moderate income persons with their emergency medical needs.

COMMUNITY SERVICES BLOCK GRANT FUND - The Community Services Block Grant Fund is used to account for the receipt and disbursement of grant monies provided by United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist the Community Development Fund with operation and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

COMMUNITY ACTION ADVISORY (CAA) BOARD FUND - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) FEDERAL GRANTS - The Office of Emergency Preparedness Federal Grants Fund is used to account for all Office of Emergency Preparedness federal grants received.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
DECEMBER 31, 2018

SPECIAL REVENUE FUNDS (continued)

OFFICE OF EMERGENCY PREPAREDNESS (OEP) – The Office of Emergency Preparedness Fund is used to account for the grant for the response and clean-up of hazardous material in the event of an emergency.

COMMUNICATIONS DISTRICT FUND - The Communications District Fund is used to account for the proceeds of the communications district tax.

FIRE PROTECTION DISTRICTS - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the fire districts.

COUNCIL ON AGING FUND - The Council on Aging Fund is used to account for the proceeds of the Council on Aging ad valorem tax and the remittance of the proceeds to the Assumption Council on Aging.

PUBLIC BUILDINGS/FACILITIES FUND – The Public Buildings/Facilities Fund is used for the purpose of acquiring, leasing, constructing, improving, maintaining and operating public buildings and/or other governmental facilities, within the boundaries of the Parish, including the necessary equipment and furnishings.

LOUISIANA CO-OPERATIVE EXTENSION FUND – The Louisiana Co-Op Fund is used to account for the proceeds of an ad valorem tax for the purpose of acquiring, maintaining and operating a facility to house the Louisiana Cooperative Extension Service.

LIBRARY BOARD FUND - The Library Board Fund is used to account for the funds generated by the library board of control.

ROAD IMPROVEMENT TAX FUND – The Road Improvement Tax Fund is used to account for the proceeds of the half percent sales tax for the use of maintaining parish roads and servicing the related bonded indebtedness.

DRAINAGE TAX FUND - The Drainage Tax Fund is used to account for the proceeds of the quarter percent sales tax.

DRAINAGE DISTRICT FUNDS – The fourteen drainage district funds are used to account for funds provided for maintenance work to drain parish lands. Drainage districts are created by the Police Jury under the authority of Louisiana Revised Statutes 38:1751-1759. The districts are each governed by a five-member board of commissioners appointed by the Police Jury.

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 BALL PARK #2 FUND - The Pierre Part / Belle River Recreation District No. 2 Ball Park #2 Fund is used to account for the revenues collected for the purpose of improving and maintaining ball park #2 of the recreation district.

PIERRE PART / BELLE RIVER RECREATION DISTRICT NO. 2 VETERAN'S PARK FUND - The Pierre Part / Belle River Recreation District No. 2 Veteran's Park Fund is used to account for the revenues collected for the purpose of improving and maintaining Veteran's Park.

BERTRANDVILLE RECREATION DISTRICT – The Bertrandville Recreation District Fund is used to account for the revenues collected for the purpose of improving and maintaining the Bertrandville Park.

BAYOU L'OURSE RECREATION DISTRICT NO. 1 – The Recreation District Fund is used to account for the proceeds of an ad valorem tax for the purpose of constructing, improving, maintaining and operating a recreation district.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
DECEMBER 31, 2018

SPECIAL REVENUE FUNDS (continued)

LOUISIANA GOVERNMENT ASSISTANCE PROGRAM – The Local Government Assistance Program is used to account for the receipt and disbursement of a grant provided by the Division of Administration. The money is being used for the Community Water Enrichment Fund Water System upgrades.

CAPITAL PROJECT FUNDS

LCDBG DISASTER RECOVERY – The LCDBG Disaster Recovery Program Fund is used to account for the receipt and disbursement of grants provided through the Division of Administration. The funds are being used to complete disaster recovery projects related to Hurricanes Gustav and Ike. It is a source of federal funding. This is a capital projects fund; therefore, budgetary comparison information is not presented in the supplemental information.

DELTA REGIONAL AUTHORITY – The Delta Regional Authority fund is used to account for the receipt and disbursement of a grant provided by the Delta Regional Authority to purchase an air burner.

LIBRARY CONSTRUCTION FUND – The Library Construction Fund is used to account for the construction, improvements and maintenance on the Library.

CAPITAL OUTLAY FUND – The Capital Outlay Fund is used to account for the receipt and disbursement of a grant provided by the Division of Administration to construct the Belle Rose Library.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Road and Bridge	Off Duty Deputy	Criminal Court	Road Lighting Dist #1
<u>ASSETS</u>				
Cash and cash equivalents	\$ 52,960	\$ 312	\$ 2,546	\$ 32,008
Investments	943,373	5,012	46,318	568,659
Receivables	24,693	1,556	6,178	118,906
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 1,021,026	\$ 6,880	\$ 55,042	\$ 719,573
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 42,643	\$ 1,611	\$ 26,399	\$ 4,559
Salaries payable	11,654	-	4,468	-
Due to other funds	-	-	8,431	-
Other liabilities	58,496	-	7,312	-
TOTAL LIABILITIES	112,793	1,611	46,610	4,559
Fund balances:				
Restricted	908,233	5,269	-	715,014
Assigned	-	-	8,432	-
TOTAL FUND BALANCE	908,233	5,269	8,432	715,014
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,021,026	\$ 6,880	\$ 55,042	\$ 719,573

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Con. Road Lighting	Community Development	Energy Assistance	Emergency Food and Shelter
<u>ASSETS</u>				
Cash and cash equivalents	\$ 11,864	\$ 17,712	\$ -	\$ -
Investments	209,487	-	-	-
Receivables	64,894	-	50	-
Due from other funds	-	12,981	3,160	-
TOTAL ASSETS	\$ 286,245	\$ 30,693	\$ 3,210	\$ -
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 3,255	\$ 3,044	\$ -	\$ -
Salaries payable	-	4,474	17	-
Due to other funds	-	3,160	3,193	-
Other liabilities	-	3,656	-	-
TOTAL LIABILITIES	3,255	14,334	3,210	-
Fund balances:				
Restricted	282,990	16,359	-	-
Assigned	-	-	-	-
TOTAL FUND BALANCE	282,990	16,359	-	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 286,245	\$ 30,693	\$ 3,210	\$ -

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Emergency Medical	Community Service Block Grant	CAA Board	O.E.P. Federal Grants
<u>ASSETS</u>				
Cash and cash equivalents	\$ 1,691	\$ -	\$ 1,326	\$ 612,053
Investments	-	-	-	-
Receivables	-	1,616	-	-
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>\$ 1,691</u>	<u>\$ 1,616</u>	<u>\$ 1,326</u>	<u>\$ 612,053</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Salaries payable	-	-	-	-
Due to other funds	-	1,616	-	-
Other liabilities	-	-	-	56,322
TOTAL LIABILITIES	<u>-</u>	<u>1,616</u>	<u>-</u>	<u>56,322</u>
Fund balances:				
Restricted	1,691	-	-	555,731
Assigned	-	-	1,326	-
TOTAL FUND BALANCE	<u>1,691</u>	<u>-</u>	<u>1,326</u>	<u>555,731</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,691</u>	<u>\$ 1,616</u>	<u>\$ 1,326</u>	<u>\$ 612,053</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Office of Emergency Preparedness	Communications District	Con. Fire District PP/BR	Con. Fire District Paincourtville
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,671	\$ 37,867	\$ 72	\$ 79
Investments	47,826	670,957	1,474	1,527
Receivables	4,294	36,616	224,511	224,512
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 54,791	\$ 745,440	\$ 226,057	\$ 226,118
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 3,541	\$ 97	\$ 1,546	\$ 1,606
Salaries payable	3,882	1,955	-	-
Due to other funds	-	-	-	-
Other liabilities	15,721	6,216	-	-
TOTAL LIABILITIES	23,144	8,268	1,546	1,606
Fund balances:				
Restricted	-	737,172	224,511	224,512
Assigned	31,647	-	-	-
TOTAL FUND BALANCE	31,647	737,172	224,511	224,512
TOTAL LIABILITIES AND FUND BALANCE	\$ 54,791	\$ 745,440	\$ 226,057	\$ 226,118

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Con. Fire District Napoleonville	Con. Fire District Bayou L'Ourse	Council on Aging	Public Buildings/ Facilities
<u>ASSETS</u>				
Cash and cash equivalents	\$ 293	\$ 59	\$ 52	\$ 73,178
Investments	1,290	1,899	1,783	1,295,104
Receivables	198,444	120,198	843,838	189,389
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 200,027	\$ 122,156	\$ 845,673	\$ 1,557,671
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 1,582	\$ 1,958	\$ 9,598	\$ 6,485
Salaries payable	-	-	-	1,274
Due to other funds	-	-	-	-
Other liabilities	-	-	-	46,256
TOTAL LIABILITIES	1,582	1,958	9,598	54,015
Fund balances:				
Restricted	198,445	120,198	836,075	1,503,656
Assigned	-	-	-	-
TOTAL FUND BALANCE	198,445	120,198	836,075	1,503,656
TOTAL LIABILITIES AND FUND BALANCE	\$ 200,027	\$ 122,156	\$ 845,673	\$ 1,557,671

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Louisiana Co-operative Extension	Library Board	Road Improvement Tax Fund	Drainage Tax
<u>ASSETS</u>				
Cash and cash equivalents	\$ 19,022	\$ 38,797	\$ 106,572	\$ 68,518
Investments	338,457	-	1,902,359	1,222,356
Receivables	186,427	-	93,051	47,368
Due from other funds	-	769	-	-
TOTAL ASSETS	\$ 543,906	\$ 39,566	\$ 2,101,982	\$ 1,338,242
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 621	\$ -	\$ -	\$ 6,980
Salaries payable	-	-	-	203
Due to other funds	-	768	-	-
Other liabilities	813	-	58,200	-
TOTAL LIABILITIES	1,434	768	58,200	7,183
Fund balances:				
Restricted	542,472	-	2,043,782	1,331,059
Assigned	-	38,798	-	-
TOTAL FUND BALANCE	542,472	38,798	2,043,782	1,331,059
TOTAL LIABILITIES AND FUND BALANCE	\$ 543,906	\$ 39,566	\$ 2,101,982	\$ 1,338,242

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Lower Belle River Drainage District #12	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District
<u>ASSETS</u>				
Cash and cash equivalents	\$ 532	\$ 1,115	\$ 606	\$ 1,353
Investments	9,469	19,434	10,757	23,848
Receivables	1,209	1,411	35	73
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 11,210	\$ 21,960	\$ 11,398	\$ 25,274
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 55	\$ -	\$ -	\$ -
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
TOTAL LIABILITIES	55	-	-	-
Fund balances:				
Restricted	11,155	21,960	11,398	25,274
Assigned	-	-	-	-
TOTAL FUND BALANCE	11,155	21,960	11,398	25,274
TOTAL LIABILITIES AND FUND BALANCE	\$ 11,210	\$ 21,960	\$ 11,398	\$ 25,274

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Landry Sub. Drainage District #7	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,869	\$ 785	\$ 829	\$ 1,663
Investments	68,759	13,973	14,616	29,498
Receivables	15,515	4,579	4,335	1,984
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 88,143	\$ 19,337	\$ 19,780	\$ 33,145
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 18,917	\$ 81	\$ 882	\$ 112
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	3,818	-	-	-
TOTAL LIABILITIES	22,735	81	882	112
Fund balances:				
Restricted	65,408	19,256	18,898	33,033
Assigned	-	-	-	-
TOTAL FUND BALANCE	65,408	19,256	18,898	33,033
TOTAL LIABILITIES AND FUND BALANCE	\$ 88,143	\$ 19,337	\$ 19,780	\$ 33,145

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	LA 70 to Lee Drainage District #14	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,080	\$ 12,070	\$ 1,153	\$ 85,097
Investments	37,038	214,744	20,466	-
Receivables	6,740	7,343	642	67,500
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 45,858	\$ 234,157	\$ 22,261	\$ 152,597
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 60	\$ -	\$ -	\$ -
Salaries payable	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
TOTAL LIABILITIES	60	-	-	-
Fund balances:				
Restricted	45,798	234,157	22,261	152,597
Assigned	-	-	-	-
TOTAL FUND BALANCE	45,798	234,157	22,261	152,597
TOTAL LIABILITIES AND FUND BALANCE	\$ 45,858	\$ 234,157	\$ 22,261	\$ 152,597

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			
	Bayou PP North Drainage District	Pierre Part Settlement District	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park
<u>ASSETS</u>				
Cash and cash equivalents	\$ 94	\$ 117	\$ 793	\$ 16,962
Investments	1,248	2,073	14,293	306,875
Receivables	381	632	43	138,577
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 1,723	\$ 2,822	\$ 15,129	\$ 462,414
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 33	\$ 96	\$ 354	\$ 18,040
Salaries payable	-	-	64	105
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
TOTAL LIABILITIES	33	96	418	18,145
Fund balances:				
Restricted	1,690	2,726	-	444,269
Assigned	-	-	14,711	-
TOTAL FUND BALANCE	1,690	2,726	14,711	444,269
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,723	\$ 2,822	\$ 15,129	\$ 462,414

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Special Revenue Funds			Capital Projects Funds
	Bertrandville Recreation District	Bayou L'Ourse Recreation District #1	Louisiana Gov Assistance Program	LCDBG Disaster Recovery Program
<u>ASSETS</u>				
Cash and cash equivalents	\$ 129	\$ 233,834	\$ -	\$ -
Investments	2,291	-	-	-
Receivables	6	176,661	-	1,369
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>\$ 2,426</u>	<u>\$ 410,495</u>	<u>\$ -</u>	<u>\$ 1,369</u>
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Salaries payable	-	-	-	-
Due to other funds	-	-	-	1,369
Other liabilities	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,369</u>
Fund balances:				
Restricted	-	410,495	-	-
Assigned	2,426	-	-	-
TOTAL FUND BALANCE	<u>2,426</u>	<u>410,495</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,426</u>	<u>\$ 410,495</u>	<u>\$ -</u>	<u>\$ 1,369</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Capital Projects Funds			Total
	Delta Regional Authority	Library Construction	Capital Outlay	
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,442,733
Investments	-	-	-	8,047,263
Receivables	-	-	-	2,815,576
Due from other funds	-	-	-	16,910
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ 12,322,482
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 154,155
Salaries payable	-	-	-	28,096
Due to other funds	-	-	-	18,537
Other liabilities	-	-	-	256,810
TOTAL LIABILITIES	-	-	-	457,598
Fund balances:				
Restricted	-	-	-	11,767,544
Assigned	-	-	-	97,340
TOTAL FUND BALANCE	-	-	-	11,864,884
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ -	\$ 12,322,482

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Road and Bridge	Off Duty Deputy	Criminal Court	Road Lighting Dist #1
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ 127,171
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	254,821	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	29,620	16,507	-
Fines and forfeitures	-	-	100,012	-
Use of money and property	17,058	129	281	9,062
Other revenue	187	-	-	-
TOTAL REVENUES	272,066	29,749	116,800	136,233
<u>EXPENDITURES</u>				
General government:				
Judicial	-	16,264	374,904	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	1,177,720	-	-	58,144
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	5,033	-
TOTAL EXPENDITURES	1,177,720	16,264	379,937	58,144
Excess (deficiency) of revenues over expenditures	(905,654)	13,485	(263,137)	78,089
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	1,094,400	-	280,000	-
Operating transfers out	-	(15,000)	(8,431)	-
TOTAL OTHER FINANCING SOURCES (USES)	1,094,400	(15,000)	271,569	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
BEGINNING FUND BALANCE	719,487	6,784	-	636,925
ENDING FUND BALANCE	\$ 908,233	\$ 5,269	\$ 8,432	\$ 715,014

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Con. Road Lighting	Community Development	Energy Assistance	Emergency Food and Shelter
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 71,773	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	19,026	10,117
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	3,335	17	-	-
Other revenue	-	-	-	-
TOTAL REVENUES	<u>75,108</u>	<u>17</u>	<u>19,026</u>	<u>10,117</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	37,479	-	-	-
Health and welfare	-	150,007	22,187	16,668
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	17,053	-	-
TOTAL EXPENDITURES	<u>37,479</u>	<u>167,060</u>	<u>22,187</u>	<u>16,668</u>
Excess (deficiency) of revenues over expenditures	<u>37,629</u>	<u>(167,043)</u>	<u>(3,161)</u>	<u>(6,551)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	141,910	3,161	13
Operating transfers out	-	(3,174)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>138,736</u>	<u>3,161</u>	<u>13</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	37,629	(28,307)	-	(6,538)
BEGINNING FUND BALANCE	245,361	44,666	-	6,538
ENDING FUND BALANCE	<u>\$ 282,990</u>	<u>\$ 16,359</u>	<u>\$ -</u>	<u>\$ -</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Emergency Medical	Community Services Block Grant	CAA Board	O.E.P. Federal Grants
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	63,278	-	561,910
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	644	-	-	-
Use of money and property	-	-	-	-
Other revenue	-	525	-	-
TOTAL REVENUES	<u>644</u>	<u>63,803</u>	<u>-</u>	<u>561,910</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	1,605
Public works	-	-	-	-
Health and welfare	-	63,803	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	6,701
TOTAL EXPENDITURES	<u>-</u>	<u>63,803</u>	<u>-</u>	<u>8,306</u>
Excess (deficiency) of revenues over expenditures	<u>644</u>	<u>-</u>	<u>-</u>	<u>553,604</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	644	-	-	553,604
BEGINNING FUND BALANCE	1,047	-	1,326	2,127
ENDING FUND BALANCE	<u>\$ 1,691</u>	<u>\$ -</u>	<u>\$ 1,326</u>	<u>\$ 555,731</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Office of Emergency Preparedness	Communications District	Con. Fire District PP/BR	Con. Fire District Paincourtville
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ 233,683	\$ 233,683
Sales tax	-	-	-	-
Licenses and permits	122,147	-	-	-
Intergovernmental revenues:				
Federal grants	23,551	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	5,750	246,249	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	1,037	11,013	(615)	(538)
Other revenue	-	-	17,741	17,741
TOTAL REVENUES	<u>152,485</u>	<u>257,262</u>	<u>250,809</u>	<u>250,886</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	409,426	211,483	224,013	224,110
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	13,199	-	-	-
TOTAL EXPENDITURES	<u>422,625</u>	<u>211,483</u>	<u>224,013</u>	<u>224,110</u>
Excess (deficiency) of revenues over expenditures	<u>(270,140)</u>	<u>45,779</u>	<u>26,796</u>	<u>26,776</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	281,375	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>281,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	11,235	45,779	26,796	26,776
BEGINNING FUND BALANCE	20,412	691,393	197,715	197,736
ENDING FUND BALANCE	<u>\$ 31,647</u>	<u>\$ 737,172</u>	<u>\$ 224,511</u>	<u>\$ 224,512</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Con. Fire District Napoleonville	Con. Fire District Bayou L'Ourse	Council on Aging	Public Buildings/ Facilities
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 206,193	\$ 123,724	\$ 866,175	\$ 192,481
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	157,076	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	(170)	(418)	(2,650)	20,480
Other revenue	17,741	17,741	4,054	94,808
TOTAL REVENUES	223,764	141,047	1,024,655	307,769
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	226,182
Other general administration	-	-	-	44,560
Public safety	201,025	130,743	-	-
Public works	-	-	-	-
Health and welfare	-	-	934,572	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	201,025	130,743	934,572	270,742
Excess (deficiency) of revenues over expenditures	22,739	10,304	90,083	37,027
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	22,739	10,304	90,083	37,027
BEGINNING FUND BALANCE	175,706	109,894	745,992	1,466,629
ENDING FUND BALANCE	\$ 198,445	\$ 120,198	\$ 836,075	\$ 1,503,656

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Louisiana Co-operative Extension	Library Board	Road Improvement Tax Fund	Drainage Tax
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 192,481	\$ -	\$ -	\$ -
Sales tax	-	-	1,078,958	539,479
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	2,726	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	1,853	-	-	-
Fines and forfeitures	-	3,105	-	-
Use of money and property	5,405	19	40,093	19,550
Other revenue	-	4,228	-	-
TOTAL REVENUES	<u>199,739</u>	<u>10,078</u>	<u>1,119,051</u>	<u>559,029</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	10,516	318,509
Health and welfare	-	-	-	-
Culture and recreation	-	5,831	-	-
Economic development	102,745	-	-	-
Capital outlay	-	-	1,282,700	25,986
TOTAL EXPENDITURES	<u>102,745</u>	<u>5,831</u>	<u>1,293,216</u>	<u>344,495</u>
Excess (deficiency) of revenues over expenditures	<u>96,994</u>	<u>4,247</u>	<u>(174,165)</u>	<u>214,534</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(75,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(75,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	96,994	4,247	(249,165)	214,534
BEGINNING FUND BALANCE	445,478	34,551	2,292,947	1,116,525
ENDING FUND BALANCE	<u>\$ 542,472</u>	<u>\$ 38,798</u>	<u>\$ 2,043,782</u>	<u>\$ 1,331,059</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Lower Belle River Drainage District #12	Labadieville Drainage District #3	Marais Drainage District	Hardtimes Drainage District
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 1,407	\$ 1,753	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	149	313	173	379
Other revenue	-	-	-	-
TOTAL REVENUES	1,556	2,066	173	379
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	888	482	217	67
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	888	482	217	67
Excess (deficiency) of revenues over expenditures	668	1,584	(44)	312
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	668	1,584	(44)	312
BEGINNING FUND BALANCE	10,487	20,376	11,442	24,962
ENDING FUND BALANCE	\$ 11,155	\$ 21,960	\$ 11,398	\$ 25,274

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Landry Sub. Drainage District #7	Oakridge Sub. Drainage District #8	Northwest LA 70 Drainage District #9	Knotts Sub. Drainage District #11
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 18,571	\$ 4,970	\$ 5,059	\$ 2,291
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	1,076	250	219	467
Other revenue	-	-	-	-
TOTAL REVENUES	19,647	5,220	5,278	2,758
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	4,683	885	7,264	992
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	38,180	-	-	-
TOTAL EXPENDITURES	42,863	885	7,264	992
Excess (deficiency) of revenues over expenditures	(23,216)	4,335	(1,986)	1,766
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	(23,216)	4,335	(1,986)	1,766
BEGINNING FUND BALANCE	88,624	14,921	20,884	31,267
ENDING FUND BALANCE	\$ 65,408	\$ 19,256	\$ 18,898	\$ 33,033

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	LA 70 to Lee Drainage District #14	Assumption Drainage District #2	Plattenville Drainage District #5	Bayou L'Ourse Drainage District #1
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 7,538	\$ 7,538	\$ 623	\$ 58,110
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	601	3,394	323	-
Other revenue	-	-	-	-
TOTAL REVENUES	8,139	10,932	946	58,110
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	666	-	-	30,337
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	666	-	-	30,337
Excess (deficiency) of revenues over expenditures	7,473	10,932	946	27,773
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	7,473	10,932	946	27,773
BEGINNING FUND BALANCE	38,325	223,225	21,315	124,824
ENDING FUND BALANCE	\$ 45,798	\$ 234,157	\$ 22,261	\$ 152,597

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			
	Bayou PP North Drainage District	Pierre Part Settlement District	PP/BR Recreation #2 Ball Park #2	PP/BR Recreation #2 Veteran's Park
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 575	\$ 1,011	\$ -	\$ 156,327
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	-	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	23	28	305	8,701
Other revenue	-	-	-	5,929
TOTAL REVENUES	<u>598</u>	<u>1,039</u>	<u>305</u>	<u>170,957</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	588	1,017	19,259	91,872
Economic development	-	-	-	-
Capital outlay	-	-	-	38,586
TOTAL EXPENDITURES	<u>588</u>	<u>1,017</u>	<u>19,259</u>	<u>130,458</u>
Excess (deficiency) of revenues over expenditures	<u>10</u>	<u>22</u>	<u>(18,954)</u>	<u>40,499</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	25,000	35,000
Operating transfers out	-	-	(5,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>35,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	10	22	1,046	75,499
BEGINNING FUND BALANCE	1,680	2,704	13,665	368,770
ENDING FUND BALANCE	<u>\$ 1,690</u>	<u>\$ 2,726</u>	<u>\$ 14,711</u>	<u>\$ 444,269</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue Funds			Capital Projects Fund
	Bertrandville Recreation District	Bayou L'Ourse Recreation District #1	Louisiana Gov Assistance Program	LCDBG Disaster Recovery Program
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ 171,554	\$ -	\$ -
Sales tax	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	-	23,907
State funds:				
Parish transportation funds	-	-	-	-
Grants	-	-	122,074	-
Fees, charges, and commissions	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	36	124	-	-
Other revenue	-	10,361	-	-
TOTAL REVENUES	<u>36</u>	<u>182,039</u>	<u>122,074</u>	<u>23,907</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	-
Other general administration	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	122,074	-
Health and welfare	-	-	-	77,431
Culture and recreation	-	59,423	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	22,461
TOTAL EXPENDITURES	<u>-</u>	<u>59,423</u>	<u>122,074</u>	<u>99,892</u>
Excess (deficiency) of revenues over expenditures	<u>36</u>	<u>122,616</u>	<u>-</u>	<u>(75,985)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	75,985
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,985</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	36	122,616	-	-
BEGINNING FUND BALANCE	2,390	287,879	-	-
ENDING FUND BALANCE	<u>\$ 2,426</u>	<u>\$ 410,495</u>	<u>\$ -</u>	<u>\$ -</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Capital Projects Funds			Total
	Delta Regional Authority	Library Construction	Capital Outlay	
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ -	\$ -	\$ -	\$ 2,684,691
Sales tax	-	-	-	1,618,437
Licenses and permits	-	-	-	122,147
Intergovernmental revenues:				
Federal grants	109,949	-	-	971,540
State funds:				
Parish transportation funds	-	-	-	254,821
Grants	-	-	1,448	123,522
Fees, charges, and commissions	-	-	-	299,979
Fines and forfeitures	-	-	-	103,761
Use of money and property	-	(31)	-	139,618
Other revenue	-	-	-	191,056
TOTAL REVENUES	<u>109,949</u>	<u>(31)</u>	<u>1,448</u>	<u>6,509,572</u>
<u>EXPENDITURES</u>				
General government:				
Judicial	-	-	-	617,350
Other general administration	-	-	-	44,560
Public safety	-	-	-	1,402,405
Public works	3,657	-	-	1,774,580
Health and welfare	-	-	-	1,264,668
Culture and recreation	-	-	4,628	182,618
Economic development	-	-	-	102,745
Capital outlay	111,531	-	3,389	1,564,819
TOTAL EXPENDITURES	<u>115,188</u>	<u>-</u>	<u>8,017</u>	<u>6,953,745</u>
Excess (deficiency) of revenues over expenditures	<u>(5,239)</u>	<u>(31)</u>	<u>(6,569)</u>	<u>(444,173)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	5,239	9,288	9,538	1,960,909
Operating transfers out	-	(9,538)	(2,969)	(119,112)
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,239</u>	<u>(250)</u>	<u>6,569</u>	<u>1,841,797</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)				
	-	(281)	-	1,397,624
BEGINNING FUND BALANCE	-	281	-	10,467,260
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,864,884</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NON-MAJOR ENTERPRISE FUND DESCRIPTIONS
DECEMBER 31, 2018

MOSQUITO ABATEMENT FUND – The Mosquito Abatement Fund accounts for the spraying of mosquitoes in Assumption Parish. Financing is provided by a monthly fee.

OFFICE OF EMERGENCY PREPAREDNESS (OEP) SPECIAL INDUSTRY FUND - The Office of Emergency Preparedness Special Industry Fund is used to account for the special industry fees collected.

CONSOLIDATED SEWER DISTRICT FUND – This fund is used to account for the operations of the Marais, Belle Rose Lane, Violet Street, Georgette Street, Grant Loop, Bertrandville, Peterville, and Lewisville Street sewer facilities.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2018

	<u>Business-type Activities - Enterprise Funds</u>			Total Non-major Enterprise Funds
	O.E.P Special Industry	Mosquito Abatement	Consolidated Sewer District	
<u>ASSETS</u>				
Current assets				
Cash and cash equivalents	\$ 13,093	\$ 17,304	\$ 34	\$ 30,431
Investments	229,781	301,195	194	531,170
Receivables	3,515	166,973	8,477	178,965
Total unrestricted assets	<u>246,389</u>	<u>485,472</u>	<u>8,705</u>	<u>740,566</u>
Restricted assets				
Net pension asset	340	5,111	4,958	10,409
Total restricted assets	<u>340</u>	<u>5,111</u>	<u>4,958</u>	<u>10,409</u>
Total current assets	<u>246,729</u>	<u>490,583</u>	<u>13,663</u>	<u>750,975</u>
Noncurrent assets				
Capital assets (net of depreciation)	123,980	166,159	-	290,139
TOTAL ASSETS	<u>370,709</u>	<u>656,742</u>	<u>13,663</u>	<u>1,041,114</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Pension related	768	11,544	11,197	23,509
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>768</u>	<u>11,544</u>	<u>11,197</u>	<u>23,509</u>
<u>LIABILITIES</u>				
Current liabilities				
Payable from current assets				
Accounts payable	-	22,464	5,302	27,766
Salaries payable	-	44	1,044	1,088
Total current liabilities	<u>-</u>	<u>22,508</u>	<u>6,346</u>	<u>28,854</u>
TOTAL LIABILITIES	<u>-</u>	<u>22,508</u>	<u>6,346</u>	<u>28,854</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Pension related	1,017	15,286	14,828	31,131
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,017</u>	<u>15,286</u>	<u>14,828</u>	<u>31,131</u>
<u>NET POSITION</u>				
Net investment in capital assets	123,980	166,159	-	290,139
Restricted for pension	340	5,111	4,958	10,409
Unrestricted	246,140	459,222	(1,272)	704,090
TOTAL NET POSITION	<u>\$ 370,460</u>	<u>\$ 630,492</u>	<u>\$ 3,686</u>	<u>\$ 1,004,638</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds			
	O.E.P Special Industry	Mosquito Abatement	Consolidated Sewer District	Total
<u>OPERATING REVENUES</u>				
Fees, charges, and commissions	\$ 45,478	\$ 111,497	\$ 107,211	\$ 264,186
Total operating revenues	<u>45,478</u>	<u>111,497</u>	<u>107,211</u>	<u>264,186</u>
<u>OPERATING EXPENSES</u>				
Salaries	4,182	46,388	44,209	94,779
Employee benefits	818	15,574	10,527	26,919
Professional fees	5,800	24,346	543	30,689
Contractual services	21,244	4,850	47,388	73,482
Utilities	-	-	24,095	24,095
Insurance	18,758	4,675	57,786	81,219
Maintenance	1,422	57,787	6,225	65,434
Chemicals	-	34,203	-	34,203
Small Equipment	-	46,504	24,814	71,318
Other	4,808	1,574	4,551	10,933
Depreciation	10,997	15,590	-	26,587
Total operating expenses	<u>68,029</u>	<u>251,491</u>	<u>220,138</u>	<u>539,658</u>
Operating income (loss)	<u>(22,551)</u>	<u>(139,994)</u>	<u>(112,927)</u>	<u>(275,472)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>				
Federal grants	2,798	241,486	-	244,284
Interest	3,771	4,818	108	8,697
Miscellaneous	34	(349)	497	182
Total nonoperating revenues	<u>6,603</u>	<u>245,955</u>	<u>605</u>	<u>253,163</u>
Income (loss) before transfers	(15,948)	105,961	(112,322)	(22,309)
Transfers in	-	-	101,150	101,150
Transfers out	-	-	-	-
Change in net position	(15,948)	105,961	(11,172)	78,841
Total net position - January 1, as restated	<u>386,408</u>	<u>524,531</u>	<u>14,858</u>	<u>925,797</u>
Total net position - December 31	<u>\$ 370,460</u>	<u>\$ 630,492</u>	<u>\$ 3,686</u>	<u>\$ 1,004,638</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2018

	<u>Business-type Activities - Enterprise Funds</u>			
	O.E.P Special Industry	Mosquito Abatement	Consolidated Sewer District	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	\$ 45,478	\$ 111,679	\$ 107,338	\$ 264,495
Payments to employees and suppliers	(57,123)	(213,866)	(217,897)	(488,886)
Net cash used in operating activities	(11,645)	(102,187)	(110,559)	(224,391)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants received	4,521	84,488	-	89,009
Transfers in	-	-	101,150	101,150
Nonoperating revenue	-	-	497	497
Net cash provided by noncapital financing activities	4,521	84,488	101,647	190,656
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchases of equipment	-	(136,525)	-	(136,525)
Net cash used in capital and related financing activities	-	(136,525)	-	(136,525)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchases of investments	(28,076)	(109,704)	(7,405)	(145,185)
Proceeds from sales and maturities of investments	19,891	225,074	15,193	260,158
Interest received on investments	2,837	7,892	210	10,939
Net cash provided by (used in) investing activities	(5,348)	123,262	7,998	125,912
Net decrease in cash and cash equivalents	(12,472)	(30,962)	(914)	(44,348)
Cash and cash equivalents, January 1	25,565	48,266	948	74,779
Cash and cash equivalents, December 31	\$ 13,093	\$ 17,304	\$ 34	\$ 30,431

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
NON-MAJOR ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 2018

	Business-type Activities - Enterprise Funds			
	O.E.P			
	Special	Mosquito	Consolidated	
	Industry	Abatement	Sewer District	Total
Reconciliation of operating loss to net cash used in operating activities:				
Operating loss	\$ (22,551)	\$ (139,994)	\$ (112,927)	\$ (275,472)
Adjustments to reconcile operating loss to net cash used in operating activities				
Depreciation	10,997	15,590	-	26,587
Pension	(91)	(343)	306	(128)
Change in assets and liabilities				
Decrease in accounts receivable	-	182	127	309
Increase in accounts payable	-	22,378	1,935	24,313
Total adjustments	10,906	37,807	2,368	51,081
Net cash used for operating activities	\$ (11,645)	\$ (102,187)	\$ (110,559)	\$ (224,391)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
DECEMBER 31, 2018

<u>Police Juror</u>	<u>Amount</u>
Henry Dupre	\$ 19,200
Booster Breaux	19,200
Myron Matherne	19,200
Jeff Naquin	19,200
Irving Comeaux	19,200
Martin S. Triche	24,000
Patrick Johnson	19,200
Ron Alcorn	19,200
Chris Carter	<u>19,200</u>
Total	<u>\$ 177,600</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2018

Martin S. Triche, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 24,000
Benefits - Insurance	23,597
Benefits - Retirement	2,760
Dues	365
Conference Travel	237
Total	<u>\$ 50,959</u>

**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS
AND OTHER SCHEDULES REQUIRED BY GOVERNMENT AUDITING
STANDARDS AND THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' 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***

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Assumption Parish Police Jury (Police Jury), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 27, 2019. Our report includes a reference to other auditors who audited the financial statements of the Assumption Parish Waterworks District No. 1, Assumption Parish Assessor, and Assumption Parish Clerk of Court, as described in our report on the Assumption Parish Police Jury's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or on compliance and other matters that are reported on separately by those auditors.

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 not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

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

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.

A handwritten signature in black ink that reads 'Postlethwaite & Netterville' in a cursive script.

Donaldsonville, LA
June 27, 2019

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

Assumption Parish Police Jury
Napoleonville, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Assumption Parish Police Jury's (Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2018. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on its Major Federal Program

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

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



Donaldsonville, LA
June 27, 2019

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal Grantor/Passthrough Grantor/Program Title	Federal CFDA Number	Federal Assistance Number	Pass-through Grantor's/Project Number	Total Current Year Expenditures	Total Amount Provided to Subrecipients
HOUSING VOUCHER CLUSTER					
UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Direct Program - Section 8 Housing Choice Voucher					
Program Year 01/01/18 - 12/31/18	14.871	LA215	-	\$ 448,268	\$ -
TOTAL HOUSING VOUCHER CLUSTER				<u>448,268</u>	<u>-</u>
OTHER PROGRAMS					
DELTA REGIONAL AUTHORITY					
Direct Program - States' Economic Development Assistance Program					
Total Delta Regional Authority	90.201	LA-50400	-	<u>109,949</u>	<u>-</u>
UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICES					
Passed through Louisiana Department of Workforce Development					
Community Services Block Grant					
Program Year 10/01/17 - 09/30/19	93.569	-	2018P0074	63,278	-
Passed through Louisiana Housing Corporation					
Low Income Home Energy Assistance Program					
PY 2017	93.568	-	-	2,000	-
PY 2018	93.568	-	-	17,026	-
Passed through Louisiana Department of Health & Hospitals					
Infections Disease Epidemiology					
	93.323	-	2000323428	241,486	-
Cities Readiness Initiative					
	93.074	-	2000211903	8,307	-
Total United States Department of Health & Human Services				<u>332,097</u>	<u>-</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY					
Direct Program - Emergency Food & Shelter National Program					
	97.024	34-3580-00	-	2,508	-
Direct Program - Emergency Food & Shelter National Program					
	97.024	35-3580-00	-	14,160	-
Passed through La Governor's Ofc of Homeland Security & Emerg. Preparedness					
State Homeland Security Grant Program					
FY 2017	97.067	-	EMW-2017-SS-00058-S01	26,023	-
Emergency Management Performance Grant					
FY 2018	97.042	-	EMT-2018-EP-00003-S01	26,764	-
Total United States Department of Homeland Security				<u>69,455</u>	<u>-</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION & DEVELOPMENT					
Passed through Louisiana Department of Transportation & Development					
Federal Transit Admin. Section 5311 Assistance					
Program Year 07/01/17 - 06/30/18	20.509	LA-2016-007-00	RU-18-04-18	83,346	83,346
Program Year 07/01/18 - 06/30/19	20.509	LA-2017-013	RU-18-04-19	73,730	73,730
Total United States Department of Transportation & Development				<u>157,076</u>	<u>157,076</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through Louisiana Division of Administration					
Disaster Recovery Community Development Block Grant					
Marais Oxidation Pond	14.228	-	04PARA2309	1,400	-
Parish-wide Drainage	14.228	-	04PARA3402	1,446	-
Parish Sewer Improvements & Generators	14.228	-	04PARA2302	21,061	-
Total United States Department of Housing and Urban Development				<u>23,907</u>	<u>-</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Space Science Institute					
NASA @ My Library	43.001	NNX16AE30A	-	726	-
Total National Aeronautics and Space Administration				<u>726</u>	<u>-</u>
TOTAL OTHER PROGRAMS				<u>693,210</u>	<u>157,076</u>
TOTAL FEDERAL ASSISTANCE EXPENDED				<u>\$ 1,141,478</u>	<u>\$ 157,076</u>

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Assumption Parish Police Jury and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*.

NOTE B - RECONCILIATION OF FEDERAL EXPENDITURES

As expenditure driven grants, the expenditures equal or exceed the amount of federal grant revenue recognized. Revenues are recognized as follows:

Federal assistance expended as reported on Schedule of Expenditures of Federal Awards	\$ 1,141,478
Less: prior year FEMA revenues received for Hurricane Gustav that are to be repaid	(1,379)
Less: disallowed prior year expenses not reimbursed	(6,375)
Less: amounts received in the prior year, but not expended until this year	(2,521)
Less: prior year United Way revenues received that were repaid	(4,030)
Amounts received but not yet expended	556,502
Federal grant revenues	<u>\$ 1,683,675</u>

NOTE C - INDIRECT COST RATE

Assumption Parish Police Jury has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

A. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal Control over Financial Reporting:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted?

_____ yes x no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

_____ yes x no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.323	Infectious Disease Epidemiology Program

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

Auditee qualified as a low-risk auditee? x yes _____ no

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018

FINDINGS – FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ASSUMPTION PARISH POLICE JURY

LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018



Independent Accountant’s Report
On Applying Agreed-Upon Procedures
For the Year Ended December 31, 2018

To Board of Directors of Assumption Parish Police Jury and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by the Assumption Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) (specified users) on the control and compliance (C/C) areas identified in the LLA’s Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity’s management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exceptions noted.*” If not, then a description of the exception ensues. Additionally, certain procedures listed below may not have been performed in accordance with guidance provided by the Louisiana Legislative Auditor, the specified user of the report. For those procedures, “procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating internal controls as asserted by the Entity” is indicated.

Written Policies and Procedures

1. Obtain and inspect the entity’s written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

c) ***Disbursements***, including processing, reviewing, and approving

No exceptions noted.

- d) **Receipts**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The Entity has a written policy for Receipts; however, the policy does not address preparing deposits and the process to identify the completeness of collections.

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

No exceptions noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Entity and the Library Board have policies for Contracting; however, the policies do not contain attribute (2) regarding standard terms and conditions or attribute (3) regarding legal review.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

No exceptions noted.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

No exceptions noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

No exceptions noted.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.



Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

Bank Reconciliations

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

A listing of deposit sites was provided and included a total of 5 deposit sites. No exceptions were noted as the result of performing this procedure.

We selected all 5 deposit sites and performed the procedures noted below.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

A listing of collection locations for each deposit site selected in procedure #4 was provided and included a total of 18 collection locations. No exceptions were noted as a result of performing this procedure.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Library clerks assigned to the circulation desk are responsible for collecting cash and are required to share the same drawer with the other employees at each of the respective 5 locations. There is no procedure/policy in place for employees not to share cash drawers at the 5 library locations.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions noted.



- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

No exceptions noted.

- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.

- a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

For two of the deposits selected, supporting documentation did not include the date of receipt. Therefore, we were unable to determine if these deposits were made within one day of collection.

For two of the deposits selected, the collection site is more than ten miles away from the depository. Neither of these two deposits were made within one week of the collection.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

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

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 locations and performed the procedures below.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

For two of the four locations selected for our procedures, a purchase order system is not utilized. For two of the disbursements that were selected for testing, proper approval by the Board was not obtained prior to the release of the checks.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

For all four locations selected for our procedures, the person processing payments was not prohibited from adding / modifying vendor files. For two of the locations, no other person is responsible for periodic review of vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

For all four locations selected, check signers are not responsible for mailing or giving the signed checks to an employee who is not responsible for processing payment.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

No exceptions noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

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

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

From the listing provided, we randomly selected 5 cards (2 credit cards and 3 store cards) used in the fiscal period. We randomly selected one monthly statement for each of the 5 cards selected and performed the procedures noted below.

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

For one of the cards selected, there was no evidence of review or approval of the monthly statement.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

For one of the cards selected, a finance charge had been assessed.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

We randomly selected 10 transactions for 1 of the 5 cards selected in procedure #12 (1 fuel card excluded) and performed the specified procedures. No exceptions noted.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

An active vendor list for the fiscal period was provided. No exceptions were noted as the result of performing this procedure.

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

No exceptions noted.

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

No exceptions noted.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as the result of performing this procedure.

From the listing provide, we randomly selected 5 employees/officials and performed the specified procedures. No exceptions noted.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #16.

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.).

No exceptions noted.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

Of the 5 employees selected, 1 did not have supporting documentation for approval of leave and 1 had supporting documentation that did not support the leave per the timesheet.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.:

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures. No exceptions were noted.



19. Obtain management’s representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers’ compensation premiums have been paid, and associated forms have been filed, by required deadlines.

No exceptions noted.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

Procedure was not performed due to no exceptions occurring for this procedure in the prior year or the existence of mitigating controls as asserted by the Entity.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management’s representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

Not applicable – Entity has no debt.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management’s representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Not applicable – Entity has no debt.



Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Not applicable – there were no instances of misappropriations of public funds and assets during the fiscal period as asserted by the Entity.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exceptions noted.

Corrective Action

25. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

See the attached Corrective Action Plan.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Sincerely,

Postlethwaite & Netterville

June 27, 2019

ASSUMPTION PARISH POLICE JURY



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JEFF "BIG DADDY" NAQUIN – VICE PRESIDENT
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WARD 9

KIM M. TORRES
SECRETARY-TREASURER

Assumption Parish Police Jury
Corrective Action Plan for
LLA – STATEWIDE AGREED-UPON PROCEDURES REPORT
For the Year Ended December 31, 2018

Written Policies and Procedures

PROCEDURE 1.D – Receipts

RESULT – The Police Jury's receipts policy does not address preparing deposits and the process to identify the completeness of collections.

CORRECTIVE ACTION – The personnel manual was amended in May 2019 to properly address preparing deposits and the process to identify the completeness of collections immediately. The process is currently being followed. The manual has not been reproduced for staff yet due to the waiting on further amendments to come from the 2018 audit.

PROCEDURE 1.F – Contracting

RESULT – The Police Jury's and Library Board's Contracting Policies do not address standard terms and conditions and legal review.

CORRECTIVE ACTION – The personnel manual of the Police Jury was amended in May 2019 to properly address standard terms and conditions and legal review. The process is currently being followed. The manual has not been reproduced for staff yet due to the waiting on further amendments to come from the 2018 audit.

Collections

PROCEDURE 5.A – Collections

RESULT – Library clerks assigned to the circulation desk are responsible for collecting cash and are required to share the same drawer with the other employees at each of the respective 5 locations. There is no procedure /policy in place for employees not to share cash drawers at the 5 library locations.

CORRECTIVE ACTION – The Library attempted to incorporate the procedure of only one person collecting cash and usage of the cash drawer after the 2018 audit. However, due to the nature of the work in a library, they have advised that they simply cannot have one single person collecting fines and fees. They tried the method of everyone having a cash drawer, and it was a huge mess in terms of keeping cash/change in each bag and accounted for in deposits. They now have collection measures in place to reconcile the drawers with the ILS system that shows what was collected, and the printing machines have counts that are reconciled with monies collected. The Library Director will continue to monitor this process to assure efficiency and accuracy.

PROCEDURE 7.D – Collections

RESULT – For two of the deposits selected, supporting documentation did not include the date of receipt. Therefore, we were unable to determine if these deposits were made within one day of collection. For two of the deposits selected, the collection site is more than ten miles away from the depository. Neither of these two deposits were made within one week of the collection.

CORRECTIVE ACTION – The procedure for date stamping all receipts will be reinforced to all staff members as well as external operating districts. Reinforcement of timely deposits has been discussed with all staffing and districts responsible for collections and their supervisors.

PROCEDURE 9.A – Non-Payroll Disbursements

"Equal opportunity employer/program"
Auxiliary aids and services are available
upon request to individuals with disabilities.

RESULT – For two of the four locations selected for the procedures, a purchase order system is not utilized. For two of the disbursements that were selected for testing, proper approval by the Board was not obtained prior to the release of the checks.

CORRECTIVE ACTION – The Bayou L’Ourse Drainage District and the Bayou L’Ourse Recreation District both operate on a volunteer system and their resources are limited. However, it has been reinforced to them once again that all payments must be approved by the Board prior to releasing any checks.

PROCEDURE 9.C – Non-Payroll Disbursements

RESULT – For all four locations selected, the person processing payments was not prohibited from adding/modifying vendor files. For two of the locations, no other person is responsible for periodic review of vendor files..

CORRECTIVE ACTION – The Bayou L’Ourse Drainage District and the Bayou L’Ourse Recreation District both operate on a volunteer system and their resources are limited. They do, however, confer and rely on the board to approve release of all payments.

PROCEDURE 9.D – Non-Payroll Disbursements

RESULT – For all four locations selected, check signers are not responsible for mailing or giving signed to an employee who is not responsible for processing payment.

CORRECTIVE ACTION – This procedure is not feasible to implement at this time.

PROCEDURE 12:A & B – Credit Cards/Debit Cards/Fuel Cards/P-Cards

RESULT – Five cards were tested. For one of the cards selected, there was no evidence of review/approval of the monthly statement by the Library staff. Additionally, for one of the cards selected, a finance charge had been assessed.

CORRECTIVE ACTION – The Library administration has been informed of the review process as well as the issue with paying finance charges. This process of review/approval is now taking place. The policy has been reinforced to the Accountant who is responsible for this process and will now initial and date after review and reconciliation of all monthly statements. Additionally, all current charges will be paid in full to avoid any finance charges.

PROCEDURE 17:B – Payroll and Personnel

RESULT – Of the five employees selected, one did not have supporting documentation for approval of leave and one had supporting documentation that did not support the leave per the timesheet.

CORRECTIVE ACTION – The Police Jury has addressed all departments and staff informing them that documentation is required for all leave requested and approved for all employees. This practice was discussed last year with all staffing and has been reinforced again with all supervisors for immediate compliance.

The above corrective action plan addresses the auditor’s current year findings. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.



Kim M. Torres

Secretary-Treasurer

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A Professional Accounting Corporation

To the Honorable Jurors of the
Assumption Parish Police Jury
Napoleonville, LA

We have audited the financial statements of the Assumption Parish Police Jury (the Police Jury) for the year ended December 31, 2018, and have issued our report thereon dated June 27, 2019. As part of our audit, we made a study and evaluation of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluation are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated June 27, 2019, on the financial statements of the Police Jury or the Police Jury's internal control over financial reporting.

ML 18-001 Documentation and Review

Condition: Management is responsible for establishing and maintaining effective internal controls that ensures that management and financial information is reliable and properly recorded. One of the responsibilities of supervisory personnel is the review and approval of timecards. Approved supporting documentation for leave that has been used by employees for the respective time period should agree with the timecards. Instances of ineffective supervisory review of timecards related to leave used by employees were noted. Due to the ineffective review, we noted an instance of leave used by an employee that was missing supporting documentation. We also noted an instance of leave used by an employee with approved supporting documentation that did not agree with the timecard. Additionally, supervisory review and approval of leave slips was not consistently documented.

Recommendation: Management should ensure that those responsible for review of transactions and the related supporting documents understand their role in the internal control process and are performing an effective review to confirm that transactions are appropriate and properly recorded in the financial records. Evidence of the review as well as the proper timing of the review should be clearly documented.

ML 18-002 Enhancement of Policies and Procedures

Condition: The written policies and procedures of the Police Jury do not address donated capital assets.

Recommendation: The written policies and procedures should be enhanced to ensure that donated capital assets are properly accounted for and reported in the accounting records.

ML 18-003 Credit Cards

Condition: A payment on one of the credit cards was credited to the incorrect account during the year. The subsequent statement was not properly reviewed or reconciled to the accounting records, the error went undetected, and finance charges were assessed on this account. Additionally, there was a late payment for this same credit card that resulted in the assessment of finance charges.

Recommendations: Controls should be strengthened to ensure that credit card statements are timely reviewed and approved. The statement should be reconciled to supporting receipts as well as to the accounting records to ensure that there are no unauthorized charges or transactions. Additionally, payments should be made timely as to avoid any finance charge or late fees.

This information is intended solely for the use of the Jurors and management of the Police Jury and should not be used for any other purpose.



ASSUMPTION PARISH POLICE JURY



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Assumption Parish Police Jury
Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 2018

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Anticipated Completion Date</u>
ML-2018-001	Documentation and Review	The Police Jury shall reinforce to all supervisors and staff that leave requests must be made through the Outlook Mail System and/or through hard copy leave request forms. Supervisors must approve all leave in advance and have documentation to support all leave requests which must cross reference accurately back to employee time sheets.	12/31/19
ML-2018-002	Enhancement of Policies and Procedures	The Police Jury shall enhance their written policies to ensure that donated capital assets are properly accounted for and reported in the accounting records.	12/31/19
ML-2018-003	Credit Cards	The Police Jury shall reinforce controls within the accounting staff as it relates to credit card review and documentation.	12/31/19

The above corrective action plan addresses the auditor's current year findings. If you need additional information concerning the corrective action plan, please feel free to contact Kim M. Torres, Secretary-Treasurer, P. O. Box 520, Napoleonville, LA 70390.

Kim M. Torres
Secretary-Treasurer
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