

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Financial Statements**  
As of and for the Year Ended December 31, 2020

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

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As of and for the Year Ended December 31, 2020

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## INDEPENDENT AUDITORS' REPORT

**Ouachita Parish Police Jury**  
**Monroe, Louisiana**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Ouachita Parish Police Jury** (the Police Jury) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the 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 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*. 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.

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

As discussed in Note 1 - B, the financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the

**Ouachita Parish Police Jury  
Monroe, Louisiana**

United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America on the assets, liabilities, net assets, revenues, and expenses of aggregate discretely presented component units are not reasonably determinable.

**Adverse Opinion on Aggregate Discretely Presented Component Units**

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, in all material respects, the financial position of the aggregate discretely presented component units of the Ouachita Parish Police Jury, as of December 31, 2020, or the 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.

**Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Ouachita Parish Police Jury as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information (Part A) and (Part B)*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 17; budgetary comparison information, pages 88 through 93; Other Post-Employment Benefits Schedules of Funding Progress and Employer Contributions, page 93; and Schedules of Employer's Proportionate Share of Net Pension Liability and Employer's Contributions, pages 94 and 95 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ouachita Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial schedules (schedules 9 through 22); the Schedule of Police Jury Compensation (Schedule 23) and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Schedule 24) 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 (Schedule 25) is presented for purposes of additional analysis as required by *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), and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial schedules, and the 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. In our opinion, the combining and individual nonmajor fund financial schedules; the Schedule of Police Jury Compensation and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the 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 September 30, 2021 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

*Woodard & Associates*

**(A Professional Accounting Corporation)**  
Monroe, Louisiana

**September 30, 2021**

**REQUIRED SUPPLEMENTARY INFORMATION (PART A)**

# **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

## **Management's Discussion and Analysis**

For the Year Ended December 31, 2020

(unaudited)

Our discussion and analysis of Ouachita Parish Police Jury's (the Police Jury's) financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2020. Please read it in conjunction with the Police Jury's financial statements.

### **FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Assets of the Police Jury exceeded liabilities at the close of the most recent fiscal year by approximately \$297 million (net position). Of this amount, there is a negative \$20 million (unrestricted net position).
- The Police Jury's total net position increased by approximately \$20.5 million during 2020. Governmental activities' net position increased approximately \$20.5 million during 2020, while business-type activities' net position decreased by approximately \$93,000.
- As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$152.9 million, an increase of approximately \$15.9 million in comparison with the prior year. Approximately 8.6% of this total amount, \$13 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 91.4% or \$139.8 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 16.
- In April 2016, voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. During 2020, the district collected \$2,100,000 in sales taxes. It is estimated that the tax will continue to generate approximately \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. During 2019 there were 3 large road projects that totaled \$665,622, and \$1,115,938 for 2 projects during 2020.
- On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. During 2020, the district collected \$3,500,000 in sales taxes. It is estimated that the tax will generate \$2,800,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant



## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Management's Discussion and Analysis**

For the Year Ended December 31, 2020

(unaudited)

Program. Approximately 25% of the tax revenue per year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects.

- In 2017, we mentioned the parish suffered historic flooding after a rain event dropped nearly 27 inches of rain in a 2 day period in March 2016. A disaster was declared by the parish, the state and the federal government which is FEMA DR-4263. Several departments spent funds on response and recovery. FEMA will only reimburse 75% of the approved response and recovery funds. The amounts spent are detailed in the individual budgets. Through the approval of these budgets, a portion of the funds have been reimbursed. Also during 2017, the U.S. Department of Housing and Urban Development announced that it has set aside funds through the Community Development Block Grant program (CDBG) to assist with the 25% match. In addition, there have been funds reallocated from previous disasters through FEMA's Hazard Mitigation Grant Program (HMGP) to Ouachita Parish. The OPPJ has accepted a proposal for a grant manager in order to assist the OPPJ with utilizing the HMGP funding and the potential CDBG matching funds. We anticipate that the funding will be significant and shared with the Cities of Monroe and West Monroe. It may take 2 to 4 years before construction may begin on projects from the HMGP funds. The Parish will use the new East Ouachita Economic Development District's (EOEDD) funds to match the HMGP projects. The projects will be significant with estimated construction cost being \$16,000,000. Of that we anticipate \$10,300,000 in federal funding and \$5,700,000 local funds from the EOEDD.
- The year 2020 saw an infusion of cash from the CARES Act. It is unfortunate that the nation has experienced a pandemic that has left many individuals, businesses and governments hurting. The CARES Act was passed to assist all of the above in various ways. For the Ouachita Parish Police Jury there was approximately \$670,000 spent on response to the pandemic. A lot of these expenses were reimbursed from CARES Act funds. In addition, Green Oaks Juvenile Detention Facility, Ouachita Correctional Center and the Fire Department received a windfall from the CARES Act funds having employees classified as public safety. The total amount of CARES Act funds received in 2020 is \$5,126,415.

### **USING THIS ANNUAL REPORT**

The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements also may give some insights into the Police Jury's overall financial health. Fund financial statements report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General Fund, Fire Department, Public Library, the Correctional Center and the Urban Systems Special Revenue Funds.

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis

For the Year Ended December 31, 2020

(unaudited)

In accordance with Governmental Accounting Standards Board Statement No. 34, the statements focus on the Police Jury as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the reader to address relevant questions, broaden a basis for comparison (year to year or government to government), and should enhance the Police Jury's accountability.

Our auditors have provided assurance in their independent auditors' report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditors regarding the Required Supplementary Information (RSI) and the Other Supplemental Information. A user of this report should read the Independent Auditors' Report carefully to ascertain the level of assurance being provided for each part of this report.

### Reporting on the Police Jury as a Whole

#### *Government-Wide Financial Statements*

The government-wide financial statements (see Statements A and B) are designed to be similar to private-sector business in that all governmental and business-type activities are consolidated into columns which add to a total for the primary government. These statements combine governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government.

#### *The Statement of Net Position (Statement A) and the Statement of Activities (Statement B)*

One of the most important questions asked about the Police Jury is, "Is the Police Jury, as a whole, better or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are provided by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities.

These two statements report the Police Jury's *net position* - the difference between assets and liabilities, as reported in the Statement of Net position - as one way to measure the Police Jury's financial health,

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis

For the Year Ended December 31, 2020

(unaudited)

or *financial position*. Over time, *increases or decreases* in the Police Jury's net position - as reported in the Statement of Activities - are one indicator of whether its *financial health* is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's *operating results*. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges and drainage systems to assess the *overall health* of the Police Jury.

The governmental activities reflect the Police Jury's basic services including public safety (fire and law enforcement), general government (executive, legislative, judicial, finance and administrative services), streets and drainage, traffic and transportation, culture and recreation, health and welfare, economic development, conservation, and urban redevelopment and housing. These services are financed primarily with taxes and government grants. The business-type activities reflect private sector type operations where the fee for service typically covers all or most of the cost of operations including depreciation. The Police Jury's sewerage collection programs are reported here.

#### Reporting the Police Jury's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for *specific activities* or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

**Fund Financial Statements** The Police Jury's fund financial statements (Statements C through G) provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

**Governmental Funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major funds (see Statements C and D) presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan is typically developed. Unlike the government-wide financial statements, governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the Police Jury's operations and the services it provides. Such information may be useful in evaluating a government's current financing requirements. All non-major governmental funds are presented in one column titled Other Governmental Funds. Combining financial schedules of the non-major funds can be found in the other supplementary information section that follows the Basic Financial Statements.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Management's Discussion and Analysis**  
For the Year Ended December 31, 2020  
(unaudited)

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in the reconciliations of the Governmental Funds Balance Sheet to the Statement of Net Position and of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities.

***Proprietary Funds*** encompass both enterprise and internal service funds on the fund financial statements (see Statements E, F, and G). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Police Jury's various functions. The Police Jury uses internal service funds to account for its self-insured insurance and group hospitalization activities. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining schedules of the non-major individual enterprise and internal service funds can be found in the other supplementary information section following the basic financial statements.

***Fiduciary funds*** are used to account for resources held by the Police Jury in a trustee capacity or as an agent for others. The Police Jury did not have any fiduciary funds at December 31, 2020.

The total columns on the governmental funds' financial statements (see Statements C and D) require reconciliation to the government-wide financial statements. The governmental funds' differences result from the different measurement focus and the reconciliation is presented on the pages following each statement. The flow of current financial resources reflects inter-fund transfers as other financial sources as well as capital expenditures as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the *Governmental Activities* column in the Statement of Net Position.

### **Capital Assets**

General capital assets include land, construction in progress, buildings, equipment and furniture, books, infrastructure, and all other assets of a tangible nature that are used in operations and that exceed the Police Jury's capitalization threshold (see Note 1 – J). All projects completed and acquisitions occurring in the year ended December 31, 2020, have been capitalized. The Police Jury has capitalized all purchased capital assets and all donated capital assets.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Management's Discussion and Analysis

For the Year Ended December 31, 2020

(unaudited)

the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* (Part B), the budgetary comparison schedules, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Employer's Share of Net Pension Liability, and the Schedule of Employer Contributions. Required supplementary information can be found in Schedules 1 through 26 of this report.

The other supplementary information section referred to earlier in connection with the non-major governmental and proprietary funds is presented immediately following the required supplementary information in Schedules 8 through 21, as well as the Schedule of Police Juror Compensation (Schedule 22) and the Schedule of Compensation, Benefits, and Other Payments to Agency Head of Chief Executive Officer (Schedule 23), Justice System Funding Schedule - Receiving Entity (Schedule 24) and Justice System Funding Schedule - Collecting/Disbursing Entity (Schedule 25).

Also included in the report are the Office of Management and Budget 2 CFR 200 (Uniform Guidance) Single Audit reports and the Schedule of Expenditures of Federal Awards (Schedule 26).

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

**THE POLICE JURY AS A WHOLE** The Police Jury's net position is \$292 million at December 31, 2020. Of this amount, \$272 million was restricted or invested in capital assets. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

**OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

**Management's Discussion and Analysis**

For the Year Ended December 31, 2020

(unaudited)

The following table reflects the condensed Statement of Net Position for 2020, with comparative figures from 2019:

**Table 1**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Net Position**  
**December 31, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current and other assets	\$ 171,665,396	\$ 151,836,789	\$ 125,791	\$ 145,407	\$ 171,791,187	\$ 151,982,196
Capital assets	187,449,942	185,017,323	1,235,644	1,378,907	188,685,586	373,702,909
Total assets	359,115,338	336,854,112	1,361,435	1,524,314	360,476,773	525,685,105
Deferred outflows of resources	14,473,607	16,169,425	-	-	14,473,607	30,643,032
<b>Liabilities</b>						
Current and other liabilities	9,968,822	6,279,554	15,204	55,914	9,984,026	6,335,468
Long-term liabilities	58,143,178	65,596,147	241,000	270,000	58,384,178	123,980,325
Total liabilities	68,112,000	71,875,701	256,204	325,914	68,368,204	130,315,793
Deferred inflows of resources	9,402,218	5,630,213	0	-	9,402,218	15,032,431
<b>Net Position</b>						
Invested in capital assets, net of debt	184,447,950	188,153,059	994,644	1,108,907	185,442,594	189,261,966
Restricted	132,032,385	115,904,920	58,502	58,502	132,090,887	115,963,422
Unrestricted	(20,405,608)	(28,540,357)	52,085	30,991	(20,353,523)	(28,509,366)
Total net position	\$ 296,074,727	\$ 275,517,622	\$ 1,105,231	\$ 1,198,400	\$ 297,179,958	\$ 276,716,022

The negative \$20 million in unrestricted net position of governmental activities represents the *accumulated* results of all past year's operations. Net position of governmental activities increased by \$20.5 million from the prior year. The changes in net position are discussed later in this MD&A.

The Police Jury's combined net position at year-end totaled \$296 million. Approximately 45% (\$185.4 million) of the Police Jury's net position as of December 31, 2020, reflects the Police Jury's investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets that is still outstanding. The Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 50% of the Police Jury's net position (\$146.5 million) are subject to external restrictions on how they may be used, such as property tax approved by the electorate for specific purposes. The remaining is a negative 5% (\$20 million) of net position, referred to as unrestricted. The results of this year's operations for the primary government as a whole are reported in the Statement of Activities.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Management's Discussion and Analysis**  
For the Year Ended December 31, 2020  
(unaudited)

The following Table 2 provides a summary of the changes in net position for the year ended December 31, 2020, with comparative figures from 2019:

**Table 2**  
**OUACHITA PARISH POLICE JURY**  
**Condensed Statement of Activities**  
**December 31, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Program Revenue</b>						
Charges for services	\$ 10,874,211	\$ 10,449,450	\$ 224,277	\$ 214,936	\$ 11,098,488	\$ 10,664,386
Operating grants and contributions	15,350,877	9,088,021	-	-	15,350,877	9,088,021
Capital grants and contributions	3,454,868	3,783,509	-	-	3,454,868	3,783,509
<b>General Revenues</b>						
Ad valorem taxes	41,213,906	38,848,419	-	-	41,213,906	38,848,419
Sales taxes	24,173,471	21,065,614	-	-	24,173,471	21,065,614
Other general revenues	14,016,295	14,126,307	1,495	4,185	14,017,790	14,130,492
<b>Total revenues</b>	<b>109,083,628</b>	<b>97,361,320</b>	<b>225,772</b>	<b>219,121</b>	<b>109,309,400</b>	<b>97,580,441</b>
<b>Functions/Program Expenses:</b>						
<b>Current</b>						
Legislative	261,010	248,154	-	-	261,010	248,154
Judicial	8,140,014	8,542,649	-	-	8,140,014	8,542,649
Elections	162,998	187,221	-	-	162,998	187,221
Finance and administrative	2,403,663	2,589,967	-	-	2,403,663	2,589,967
Other general government	6,043,597	7,387,848	-	-	6,043,597	7,387,848
Public safety	44,704,800	41,510,566	-	-	44,704,800	41,510,566
Public works	8,470,739	8,401,819	-	-	8,470,739	8,401,819
Health and welfare	4,741,889	4,223,840	-	-	4,741,889	4,223,840
Culture and recreation	8,205,456	8,880,368	-	-	8,205,456	8,880,368
Economic development and assistance	5,034,824	6,454,769	-	-	5,034,824	6,454,769
Interest	357,534	353,618	-	-	357,534	353,618
Sewer	-	-	318,940	320,261	318,940	320,261
<b>Total function/program expenses</b>	<b>88,526,524</b>	<b>88,780,819</b>	<b>318,940</b>	<b>320,261</b>	<b>88,845,464</b>	<b>89,101,080</b>
<b>Increase (decrease) in net position</b>	<b>20,557,104</b>	<b>8,580,501</b>	<b>(93,168)</b>	<b>(101,140)</b>	<b>20,463,936</b>	<b>8,479,361</b>
<b>Net position, beginning of year</b>	<b>275,517,623</b>	<b>266,937,121</b>	<b>1,221,115</b>	<b>1,322,255</b>	<b>276,738,738</b>	<b>268,259,376</b>
<b>Net position, end of year</b>	<b>296,074,727</b>	<b>275,517,623</b>	<b>1,127,947</b>	<b>1,221,115</b>	<b>297,202,674</b>	<b>276,738,737</b>

**Changes in Net Position** The Police Jury's total revenues were \$109.3 million and the total cost of all programs and services was \$90.2 million. Therefore, net position increased \$20.5 million from operations during the year.

Governmental Activities net position increased \$20.5 million in 2020. The cost of all of the governmental activities this year was \$88.5 million. As shown in the Statement of Activities in Statement B, the amount that taxpayers ultimately financed for these activities was \$63.8 million because some of the cost was paid by those who benefited from the programs (\$10.8 million) or by other governments and organizations that subsidized certain programs with grants and contributions (\$15.3 million).

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

### Management's Discussion and Analysis

For the Year Ended December 31, 2020

(unaudited)

In the table which follows, we have presented the cost of each of the Police Jury's eight largest functions -judicial, finance and administration, other general government, public safety, public works, health and welfare, culture and recreation, and economic and government assistance as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**

### OUACHITA PARISH POLICE JURY

Governmental Activities

Years Ended December 31, 2020 and 2019

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
Judicial	\$ 8,140,013	\$ 8,542,649	\$ 3,459,338	\$ 4,067,334
Finance and administration	2,403,663	2,589,967	411,257	966,315
Other general government	6,043,597	7,387,848	6,043,597	7,387,848
Public safety	44,704,800	41,510,566	31,520,132	35,440,420
Public works	8,470,739	8,401,819	3,939,702	3,670,419
Health and welfare	4,741,889	4,223,840	4,630,115	4,048,518
Culture and recreation	8,205,456	8,880,368	7,965,275	8,675,701
Economic and Government Assistance	5,034,824	6,454,769	195,610	414,291
All others	781,542	788,993	781,542	788,993
Totals	<u>\$ 88,526,524</u>	<u>\$ 88,780,819</u>	<u>\$ 58,946,568</u>	<u>\$ 65,459,839</u>

*Governmental Activities* net position increased \$20.5 million. Some factors affecting the change in net position for governmental activities were:

- (1) a \$6.2 million increase in ad valorem taxes.
- (2) a \$3.1 million increase in operating grants and contributions
- (3) a \$2.4 million increase in sales taxes
- (4) a \$1.4 million decrease in economic development and assistance expenses

*Business-Type Activities* net position decreased by approximately \$93,000 in 2020.



**OUACHITA PARISH POLICE JURY**  
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**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**THE POLICE JURY'S FUNDS** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

**Governmental Funds** The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, the *restricted*, *committed*, and *unassigned* fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. These fund balances are further described in Note 16.

As of the end of the fiscal year, the Police Jury's governmental funds reported combined ending fund balances of \$152.7 million, an increase of approximately \$15.9 million in comparison with the prior year. Approximately 8.5% of this total amount, \$13.0 million, is unassigned and available for use at the Police Jury's discretion, while the remaining 91.5% or \$139.8 million is designated per the Governmental Accounting Standards Board (GASB) as either non-spendable, restricted, or committed. Those designations are discussed further in Note 16.

The General Fund is the chief operating fund of the Ouachita Parish Police Jury. At the end of the fiscal year, total fund balance of the General Fund was approximately \$11.9 million of which \$4.8 million was committed leaving \$7 million unassigned. For 2020, fund balance decreased by \$149,900 versus the \$680,000 increase in 2019.

The Fire Department Fund balance increased by approximately \$1,6 million in 2020 versus an \$866,000 increase in 2019. The Fire Department experienced a \$1 million increase in property taxes, a \$25,000 increase in capital asset purchases, and a \$286,000 decrease in interest earnings in 2020. Finally, in 2020 and 2019, the Fire Department transferred \$4,200,000 and \$1,900,000, respectively, to the Fire Department's Capital Project Fund to reserve it for anticipated capital expenditures.

The Public Library Fund balance decreased by approximately \$35,000 in 2020 versus a \$977,000 increase in 2019. The Library collected \$385,000 more in property taxes, and \$159,000 less in interest earnings in 2020, in addition to transferring \$2,000,000 into its Capital Outlay Fund during 2020. The Library is considering future capital improvements. Part of this fund balance and the Capital Outlay fund will be used for future major capital expenditures.

The Public Works Fund balances increased by approximately \$4.0 million in 2020 versus a \$508,000 increase in 2019. Public Works had an approximate \$1.1 million increase in sales taxes in 2020 after a \$251,000 increase in 2019. Transfers out for 2020 were \$0 while transfers out for 2019 and 2018 were \$1.2 million and \$500,000, respectively, as the department continues to save for new road striping projects.

## OUACHITA PARISH POLICE JURY

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The Correctional Center Fund increased by approximately \$4.1 million in 2020 and \$1.4 million in 2019. Increases in fees, charges and commissions from housing more inmates, interest revenue, and other revenue led to total revenue increasing by \$2.5 million in 2020 vs a \$1.2 million increase in 2019.

**Proprietary Funds** The Police Jury's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. As of the end of the current fiscal year, the primary government's proprietary funds reported ending net position of approximately \$1.1 million.

### GENERAL FUND BUDGETARY HIGHLIGHTS

**Budgetary Highlights** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures.

The total difference between the original General Fund budget and the final amended budget was an increase in appropriations by approximately \$2 million. The increase is a result of higher public safety appropriations than expected. Resources budgeted increased about \$2.1 million due mainly to an increase in anticipated increase in tax revenue in the amount of \$910,000 and the increase in anticipated federal funding by \$1.9 million. These changes resulted in a net increase of approximately \$2,200,000 in budgeted fund balance.

When actual results for 2020 are compared with the final budget, revenue and other sources exceeded budgeted collections by approximately \$1.2 million. Expenditures and transfers were approximately \$100,000 more than appropriated, resulting in a negative variance. This was due primarily to unexpected increases in Public Safety and Public Works appropriations.

### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets** The Policy Jury's investment in capital assets for its governmental and business type activities as of December 31, 2020, amounted to \$187.5 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress buildings, equipment and furniture, and infrastructure assets such as roads, highways, and drainage and sewer systems.

Major capital asset events during the current fiscal year included the following:

- Construction in Progress on the following projects:
  - Drainage for \$3,800,000
  - Major road infrastructure for \$7,100,000
  - Buildings for \$1,850,000

**OUACHITA PARISH POLICE JURY**  
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Table 4  
**OUACHITA PARISH POLICE JURY**  
Capital Assets (Net of Accumulated Depreciation)  
December 31, 2020 and 2019

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	12,951,703	\$ 12,466,671	11,870	11,870	\$ 12,963,573	\$ 12,478,541
Construction in progress	12,749,978	26,508,579	-	-	12,749,978	26,508,579
Buildings	64,917,080	63,163,586	3,500	3,500	64,920,580	63,167,086
Equipment and Furniture	45,466,176	43,986,150	18,744	18,744	45,484,920	44,004,894
Books	5,590,639	5,082,301	-	-	5,590,640	5,082,301
Infrastructure	307,848,344	285,089,287	4,590,231	4,590,231	312,438,575	289,679,518
Less: accumulated depreciation	(262,073,978)	(251,279,251)	(3,388,704)	(3,245,437)	(265,462,682)	(254,524,688)
<b>Total Net Capital Assets</b>	<b>\$ 187,449,942</b>	<b>\$ 185,017,323</b>	<b>\$ 1,235,641</b>	<b>\$ 1,378,908</b>	<b>\$ 188,685,584</b>	<b>\$ 186,396,231</b>

Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

**Long-Term Debt** At the end of the current fiscal year, the Policy Jury had \$241,000 in revenue refunding bonds outstanding. This debt represents bonds secured solely by specified revenue sources such as the Sewerage System revenues. Another \$11,075,000 is outstanding on governmental activities for the following bond issues:

In April 2016, voters on the west side of the parish approved a .39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041. It is estimated that the tax will generate \$1,800,000 per year. The district sold \$7,000,000 bonds in 2016 to be paid back with the proceeds of the tax over a 10 year term. The proceeds of the bond sales will expedite the re-construction of several roads within the district. Approximately half of the tax revenue per year will go to retire the debt and the other half will be used for other road projects. See Note 8 for outstanding long-term debt.

On November 18, 2017, voters on the east side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements as well as off-road drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043. It is estimated that the tax will generate \$2,800,000 per year. The district sold \$7,000,000 bonds in 2018 to be paid back with the proceeds of the tax. The proceeds of the bond sales will expedite the re-construction of roads within the district and provide matching funds for projects awarded through FEMA's Hazard Mitigation Grant Program. Approximately 25% of the tax revenue per year will go to retire the debt and the remaining 75% will be used over the years for other road and drainage projects. Several new funds have been created to account for these HMGP projects.

**OUACHITA PARISH POLICE JURY**  
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**Table 5**  
**OUACHITA PARISH POLICE JURY**  
**Summary of Outstanding Debt at Year End**  
**December 31, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Claims payable	2,157,092	1,986,043	\$ -	\$ -	\$ 2,157,092	\$ 1,986,043
Compensated absences	1,582,958	2,759,015	-	-	1,582,958	2,759,015
Other Post-employment benefits	19,733,936	18,485,541	-	-	19,733,936	18,485,541
Pensions	24,879,192	31,325,548	-	-	24,879,192	31,325,548
Capital leases	-	-	-	-	-	-
Sales Tax Bonds	9,790,000	11,040,000	-	-	9,790,000	11,040,000
Utilities revenue bonds	-	-	241,000	270,000	241,000	270,000
<b>Total</b>	<b>\$ 58,143,178</b>	<b>\$ 65,596,147</b>	<b>\$ 241,000</b>	<b>\$ 270,000</b>	<b>\$ 58,384,178</b>	<b>\$ 65,866,147</b>

Compensated absences include accrued vacation pay. We present more detailed information about our long-term liabilities in Notes 8, 9, 10, 11 and 12 of the Notes to the Financial Statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- It is anticipated that funds or districts with Ad Valorem Tax (property tax) should see revenues remain flat or experience a small increase for the year 2021 as reassessment values for 2020 experienced a 3.7% increase in taxable values. Sales Tax is collected by Public Works, the Fire Department, the West Ouachita Economic Development District, and the new East Ouachita Economic Development District. There were indications that collections would decrease in the year 2020 by as much as 1% by other jurisdictions within the parish. However, it appears that the Parish saw a 14.75% increase in sales taxes in 2020. However, in the current state of economic conditions, the departments are using conservative estimates in budgeting for sales tax revenue.
- As part of the budget process each year, the Jury reviews a variety of information related to salaries and wages of its employees. In general, this review continues to indicate that our employees are at or below prevailing levels in the workplace for their level or responsibility or longevity. Retirement provisions for Parish employees are dictated by state law and the funds are administered at the state level. The Jury is largely limited to a role of funding the requirement. Since the various retirement programs remain defined benefit, the low interest rate environment continues to result in a very substantial percentage in that funding requirement. However, there is good news. The Parochial Retirement System has been able to fund its Unfunded Accrued Liability; therefore, the rate has reduced to 12.25% for 2021 and will be reduced to 11.50% for 2022. Here is what the other retirement systems did in 2020. The District Attorney (DA) Retirement System – increased by 5.50% on July 1, 2020 to 9.50%; Registrar of Voters' Retirement (ROV) System has remained at 18.00% for 2020 and 2021; and Firefighter's Retirement System has increased from 32.25% to 33.75% at July 1, 2021.
- Using conservative practices in the past few years, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all demands placed upon the fund

**OUACHITA PARISH POLICE JURY**

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**Management's Discussion and Analysis**

For the Year Ended December 31, 2020

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by State laws that mandate support for a variety of “reasonable and necessary” expenses of the local Judiciary system as well as other Parish-level officials.

**CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Bradley N. Cammack, CPA, Treasurer at the Ouachita Parish Police Jury, 301 South Grand Street, Monroe, Louisiana 71201, telephone number (318) 327-1340.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Statement of Net Position**  
For the Year Ended December 31, 2020

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 103,801,634	\$ 40,836	\$ 103,851,470
Investments, at market value	14,088,134	-	14,088,134
Receivables			-
Ad valorem taxes	38,484,796	-	38,484,796
Sales taxes	4,569,832	-	4,569,832
Special assessments	173,806	2,372	176,178
Trade receivables	1,573,875	18,086	1,591,961
Due from other governmental	7,132,324	5,995	7,138,319
Prepaid expenses	418,215	-	418,215
Inventories	1,413,780	-	1,413,780
Restricted assets - cash	-	58,502	58,502
Capital assets, net	187,449,942	1,235,644	188,685,586
<b>Total assets</b>	<b>359,115,338</b>	<b>1,361,435</b>	<b>360,476,773</b>
<b>Deferred Outflows of Resources</b>			
Deferred charges on pensions	11,037,206	-	11,037,206
Deferred charges on OPEB	3,436,401	-	3,436,401
<b>Total deferred outflows of resources</b>	<b>14,473,607</b>	<b>-</b>	<b>14,473,607</b>
<b>Liabilities</b>			
Accounts payable and accrued expenses	9,276,929	15,204	9,292,133
Unearned revenues	438,997	-	438,997
Deposits held	252,896	-	252,896
Long-term liabilities			-
Due within one year	1,285,000	31,000	1,316,000
Due in more than one year	56,858,178	210,000	57,068,178
<b>Total liabilities</b>	<b>68,112,000</b>	<b>256,204</b>	<b>68,368,204</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows on pensions	8,373,373	-	8,373,373
Deferred inflows on OPEB	1,028,845	-	1,028,845
<b>Total deferred inflows of resources</b>	<b>9,402,218</b>	<b>-</b>	<b>9,402,218</b>
<b>Net Position</b>			
Net investment in capital assets, net of related debt	184,447,950	994,644	185,442,594
Restricted for			
Public works	16,012,638	-	16,012,638
Public safety	74,316,643	-	74,316,643
Health and welfare	8,201,415	-	8,201,415
Culture and recreation	16,108,332	-	16,108,332
Economic development	861,397	-	861,397
Judicial	1,538,509	-	1,538,509
Debt service	1,951,034	58,502	2,009,536
Capital improvements	6,425,491	-	6,425,491
Insurance claims	6,616,926	-	6,616,926
Unrestricted	(20,405,608)	52,085	(20,353,523)
<b>Total net position</b>	<b>\$ 296,074,727</b>	<b>\$ 1,105,231</b>	<b>\$ 297,179,958</b>

The accompanying notes are an integral part of this statement.



OUACHITA PARISH POLICE JURY  
Monroe, Louisiana

Statement of Activities  
For the Year Ended December 31, 2020

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
<b>Primary government</b>							
Governmental activities							
General government							
Legislative	\$ 261,010	\$ -	\$ -	\$ -	\$ (261,010.00)	\$ -	\$ (261,010.00)
Judicial	8,140,014	1,796,515	2,884,161	-	(3,459,338)	-	(3,459,338)
Elections	162,998	-	-	-	(162,998)	-	(162,998)
Finance and administration	2,403,663	1,984,793	7,613	-	(411,257)	-	(411,257)
Other general government	6,043,597	-	-	-	(6,043,597)	-	(6,043,597)
Total general government	17,011,282	3,781,308	2,891,774	-	(10,338,200)	-	(10,338,200)
Public safety	44,704,800	6,201,590	6,983,078	-	(31,520,132)	-	(31,520,132)
Public works	8,470,739	5,776	1,170,393	3,454,868	(3,839,702)	-	(3,839,702)
Health and welfare	4,741,889	94,243	17,531	-	(4,630,115)	-	(4,630,115)
Culture and recreation	8,205,456	127,288	112,893	-	(7,965,275)	-	(7,965,275)
Economic and government assistance	5,034,824	664,006	4,175,208	-	(195,610)	-	(195,610)
Interest	357,534	-	-	-	(357,534)	-	(357,534)
Total governmental activities	88,526,524	10,874,211	15,350,877	3,454,868	(58,846,568)	-	(58,846,568)
Business-type activities							
Sewer	318,940	224,277	-	-	-	(94,663)	(94,663)
Total business-type activities	318,940	224,277	-	-	-	(94,663)	(94,663)
Total primary government	\$ 88,845,464.00	\$ 11,098,488.00	\$ 15,350,877.00	\$ 3,454,868.00	(58,846,568.00)	(94,663.00)	(58,941,231.00)
<b>General revenues</b>							
Taxes							
Ad valorem taxes levied for							
General purposes					3,668,714	-	3,668,714
Special revenue purposes					37,545,192	-	37,545,192
Sales taxes levied for							
Special revenue purposes					24,173,471	-	24,173,471
Other taxes					4,819,272	-	4,819,272
Contributions not restricted to specific programs					910,296	-	910,296
Licenses and permits					1,230,768	-	1,230,768
Assessments					185,215	-	185,215
Insurance premiums					2,027,528	-	2,027,528
Interest and investment earnings					1,206,513	1,495	1,208,008
Rents and royalties					145,221	-	145,221
Gain(loss) on disposals of assets - net					55,649	-	55,649
Miscellaneous					3,435,833	-	3,435,833
Total general revenues					79,403,672	1,495	79,405,167
Change in net position					20,557,104	(93,168)	20,463,936
Net position at beginning of year					275,517,623	1,198,399	276,716,022
<b>NET POSITION AT END OF YEAR</b>					<b>\$ 296,074,727</b>	<b>\$ 1,105,231</b>	<b>\$ 297,179,958</b>

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana  
 Balance Sheet  
 Governmental Funds  
 For the Year Ended December 31, 2020

	MAJOR FUNDS					AGGREGATE REMAINING FUNDS	TOTAL
	SPECIAL REVENUE FUNDS					OTHER GOVERNMENTAL FUNDS	
	GENERAL FUND 001	FIRE DEPARTMENT FUND 104	PUBLIC LIBRARY FUND 105	CORRECTIONAL CENTER FUND 110			
<b>ASSETS</b>							
Cash and cash equivalents	\$ 6,544,736	\$ 11,588,597	\$ 6,866,019	\$ 12,381,334	\$ 59,371,533	\$ 96,752,219	
Investments	1,248,000	2,094,146	1,047,073	3,064,407	5,116,409	12,570,035	
Receivables							
Ad valorem taxes	3,424,935	11,190,103	8,318,432	10,017,117	5,534,209	38,484,796	
Sales taxes	-	1,751,425	-	-	2,791,699	4,543,124	
Special assessments	-	-	-	-	173,818	173,818	
Other receivables	517,484	5,111	5,514	133,683	862,519	1,524,311	
Due from other funds	1,272,795	-	-	-	-	1,272,795	
Due from other governments	3,411,913	-	114,881	593,327	3,004,233	7,124,354	
Prepaid expenses and other assets	2,643	66,065	200	-	135,389	204,297	
Inventories	4,016	-	-	113,025	1,296,105	1,413,146	
<b>TOTAL ASSETS</b>	<b>\$ 16,426,522</b>	<b>\$ 26,695,447</b>	<b>\$ 16,352,119</b>	<b>\$ 26,302,893</b>	<b>\$ 78,285,914</b>	<b>\$ 164,062,895</b>	
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable and accrued expenses	\$ 4,099,093	\$ 764,671	\$ 486,109	\$ 1,163,485	\$ 2,699,714	\$ 9,213,072	
Due to other funds	-	-	-	-	1,269,800	1,269,800	
Unearned revenues	413,863	-	-	-	25,135	438,998	
Deposits held	2,470	-	-	1,889	247,369	251,728	
<b>Total liabilities</b>	<b>4,515,426</b>	<b>764,671</b>	<b>486,109</b>	<b>1,165,374</b>	<b>4,242,018</b>	<b>11,173,598</b>	
<b>Fund equity</b>							
<b>Fund balances</b>							
<b>Nonspendable</b>							
Prepaid expenses and other assets	2,643	66,065	200	-	135,389	204,297	
Inventories	4,016	-	-	113,025	1,296,105	1,413,781	
<b>Spendable</b>							
Restricted	39,375	25,864,711	15,865,810	25,024,494	49,347,575	116,141,965	
Committed	4,797,588	-	-	-	17,219,146	22,016,734	
Unassigned	7,067,474	-	-	-	6,045,681	13,113,155	
<b>Total fund balances</b>	<b>11,911,096</b>	<b>25,930,776</b>	<b>15,866,010</b>	<b>25,137,519</b>	<b>74,043,896</b>	<b>152,889,297</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 16,426,522</b>	<b>\$ 26,695,447</b>	<b>\$ 16,352,119</b>	<b>\$ 26,302,893</b>	<b>\$ 78,285,914</b>	<b>\$ 164,062,895</b>	

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position**  
For the Year Ended December 31, 2020

Total fund balances - governmental funds	\$	152,889,297
<p>Capital assets used in governmental activities are not financial resources and, therefore are not reported in the governmental funds.</p>		
Governmental capital assets	\$	449,523,922
Less accumulated depreciation	<u>(262,073,978)</u>	187,449,942
<p>Long-term liabilities applicable to governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of net position.</p>		
Compensated absences	(1,582,959)	
Pensions	(24,879,191)	
Bond	(9,756,742)	
Other post employment benefits	<u>(19,733,935)</u>	(55,952,827)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position:</p>		
Cash	7,058,416	
Investments	1,518,100	
Receivables-other	49,423	
Due from other governments	7,970	
Prepays	213,917	
Accounts payable and accrued expenses	(72,640)	
Customer deposits	(1,169)	
Other noncurrent liabilities	<u>(2,157,091)</u>	6,616,926
<p>Deferred outflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:</p>		
Pensions	11,037,206	
Other post employment benefits	<u>3,436,401</u>	14,473,607
<p>Deferred inflows of resources for pensions are not reported in the governmental funds but are reported in the government-wide financial statements. These amounts are related to:</p>		
Pensions	(8,373,373)	
Other post employment benefits	<u>(1,028,845)</u>	(9,402,218)
<b>Total Governmental Activities-Net position</b>	<b>\$</b>	<b><u><u>296,074,727</u></u></b>

**QUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

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

	MAJOR FUNDS				AGGREGATE	TOTAL
	SPECIAL REVENUE FUNDS				REMAINING	
	GENERAL FUND	FIRE DEPARTMENT FUND	PUBLIC LIBRARY FUND	CORRECTIONAL CENTER FUND	OTHER GOVERNMENTAL FUNDS	
<b>Revenues</b>						
Taxes						
Ad valorem	\$ 3,668,714	\$ 11,929,387	\$ 8,934,627	\$ 10,759,281	\$ 5,921,897	\$ 41,213,906
Sales	-	9,024,568	-	-	15,148,903	24,173,471
Other	1,663,975	-	-	-	3,155,297	4,819,272
Licenses, permits, and assessments	874,192	-	-	-	538,191	1,412,383
Intergovernmental						
Federal	1,284,711	2,564,121	112,893	1,581,885	8,521,873	14,065,483
State	230,412	573,295	344,643	25,290	1,844,232	3,017,872
Local	186,439	-	-	-	2,570,121	2,756,560
Fees, charges, and commissions for services	184,058	60	54,680	5,131,387	3,568,361	8,938,546
Fines and forfeitures	83,272	-	44,848	-	1,807,545	1,935,665
Use of money and property	159,559	197,058	133,493	182,482	613,120	1,285,712
Other Revenues	2,010,582	9,944	103,935	1,004,408	186,690	3,315,559
Total Revenues	10,345,914	24,298,433	9,729,119	18,684,733	43,876,230	106,934,429
<b>Expenditures</b>						
Current						
General government						
Legislative	259,591	-	-	-	-	259,591
Judicial	3,163,526	-	-	-	4,767,240	7,930,766
Elections	159,665	-	-	-	-	159,665
Finance and administration	508,392	-	-	-	1,772,613	2,281,005
Other	808,419	-	-	-	6,175	814,594
Public safety	3,575,865	18,067,378	-	14,207,020	6,362,758	42,213,021
Public works	230,562	-	-	-	6,682,335	6,912,897
Health and welfare	7,537	-	-	-	2,420,693	2,428,230
Culture and recreation	54,185	-	6,957,849	-	136,562	7,148,596
Economic development	128,083	-	-	-	4,861,654	4,989,737
Debt Service						
Principal	-	-	-	-	1,250,000	1,250,000
Interest	-	-	-	-	295,335	295,335
Other service costs	-	-	-	-	62,199	62,199
Capital expenditures	1,282,688	376,868	806,761	237,652	11,579,425	14,283,394
Total expenditures	10,178,513	18,444,246	7,764,610	14,444,672	40,196,989	91,029,030
Excess (deficiency) of revenues over expenditures	167,401	5,854,187	1,964,509	4,240,061	3,679,241	15,905,399
Other financing sources/(uses)						
Sale of assets	-	4,389	-	-	81,323	85,712
Proceeds from debt issued	-	-	-	-	-	-
Transfers in	350,020	-	-	-	15,193,901	15,543,921
Transfers out	(667,321)	(4,228,225)	(2,000,000)	(180,000)	(8,468,375)	(15,543,921)
Total other financing sources/(uses)	(317,301)	(4,223,836)	(2,000,000)	(180,000)	6,806,849	85,712
Excess (deficiency) of revenues and other sources over expenditures and other uses	(149,900)	1,630,351	(35,491)	4,060,061	10,486,090	15,991,111
Fund balances at beginning of year	12,060,996	24,300,425	15,901,501	21,077,458	63,557,806	136,898,186
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 11,911,096</b>	<b>\$ 25,930,776</b>	<b>\$ 15,866,010</b>	<b>\$ 25,137,519</b>	<b>\$ 74,043,896</b>	<b>\$152,889,297</b>

The accompanying notes are an integral part of this statement.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

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

<b>Total net change in fund balances-governmental funds</b>	<b>\$</b>	<b>15,991,111</b>
<p>Amounts reported for governmental activities in the Statement of Activities are different because</p>		
<p>Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Depreciation expense did not exceed capital outlays for the year.</p>		
Capital outlays	\$ 14,283,394	
Depreciation	<u>(11,820,712)</u>	2,462,682
<p>Capital assets nor depreciation are reported in the Governmental Funds. In the Statement of Net Position, capital assets and accumulated depreciation are reported. When an asset is disposed of, it results in a gain or loss on disposal of the asset in the Statement of Activities.</p>		
Gain on sale of assets	(115,774)	
Proceeds from sales	<u>85,712</u>	(30,062)
<p>Other post-employment benefits are reported in the Governmental Funds as expenditures when paid. The unfunded annual contribution is reported in the Statement of Activities as it accrues.</p>		
		117,690
<p>Repayment of debt is an expenditure in the Governmental Funds but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Bonds		1,286,974
Capital Leases		-
<p>The issuance of long-term debt provides financial resources of governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
Proceeds from Debt Issued		-
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>		
		(56,135)
<p>Certain increases and decreases related to net pension liability are not reported in the Governmental Funds but are reported in the government-wide financial statements</p>		
Net pension liability decrease (increase)		(391,213)
<p>In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid). This year, vacation and sick time earned exceeded the amounts used.</p>		
		<u>1,176,057</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>20,557,104</u></b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Statement of Net Position**  
**Proprietary Funds**  
For the Year Ended December 31, 2020

	<b>ASSETS</b>	
	<b>BUSINESS-TYPE ACTIVITIES NONMAJOR ENTERPRISE FUNDS</b>	<b>GOVERNMENTAL ACTIVITIES INTERNAL SERVICE FUNDS</b>
<b>Current assets</b>		
Cash and cash equivalents	\$ 40,836	\$ 7,058,416
Investments	-	1,518,100
Receivables		
Special Assessment	2,372	-
Trade	18,086	49,423
Due from other governments	5,995	7,970
Due from other funds	141,599	-
Prepaid expenses and other current assets	-	213,917
<b>Total current assets</b>	<b>208,888</b>	<b>8,847,826</b>
<b>Restricted assets</b>		
Cash and cash equivalents	58,502	-
<b>Noncurrent assets</b>		
Capital assets, net	1,235,644	-
<b>TOTAL ASSETS</b>	<b>\$ 1,503,034</b>	<b>\$ 8,847,826</b>
	<b>LIABILITIES AND NET ASSETS</b>	
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued expenses	\$ 15,204	\$ 72,640
Due to other funds	141,599	-
Deposits held	-	1,168
Current liabilities payable from restricted assets		
Revenue bonds payable	31,000	-
<b>Noncurrent</b>		
Revenue bonds payable	210,000	-
Other noncurrent liabilities	-	2,157,092
<b>Total liabilities</b>	<b>397,803</b>	<b>2,230,900</b>
<b>Net Position (deficit)</b>		
Invested in capital assets - net of related debt	994,644	-
<b>Restricted</b>		
Debt Service	58,502	-
Insurance claims	-	6,616,926
<b>Unrestricted (deficit)</b>	<b>52,085</b>	<b>-</b>
<b>Total net position</b>	<b>1,105,231</b>	<b>6,616,926</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>1,503,034</b>	<b>8,847,826</b>

The accompanying notes are an integral part of this statement.

## OUACHITA PARISH POLICE JURY

Monroe, Louisiana

**Combining Statement of Revenues, Expenses,  
and Changes in Net Position  
Proprietary Funds**

For the Year Ended December 31, 2020

	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>GOVERNMENTAL ACTIVITIES</u>
	<u>NONMAJOR ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>
<b>Operating revenues</b>		
Sewer service charges	\$ 224,277	\$ -
Premiums	-	2,027,528
Total operating revenues	<u>224,277</u>	<u>2,027,528</u>
<b>Operating expenses</b>		
Board member compensation	517	-
Depreciation	143,264	-
Indirect cost allocation	4,744	-
Insurance	2,119	-
Interest expense	11,047	-
Miscellaneous	-	-
Operations and maintenance	110,338	-
Utilities	46,911	-
Administrative expenses	-	57,485
Benefit payments & reinsurance	-	2,092,205
Total operating expenses	<u>318,940</u>	<u>2,149,690</u>
<b>Operating income (loss)</b>	(94,663)	(122,162)
<b>Non-operating revenues</b>		
Interest earned	1,495	66,027
Total non-operating revenues	<u>1,495</u>	<u>66,027</u>
<b>Increase (decrease) in net position</b>	(93,168)	(56,135)
<b>Net position at beginning of year</b>	<u>1,198,399</u>	<u>6,673,061</u>
<b>NET POSITION AT END OF YEAR</b>	<u>\$ 1,105,231</u>	<u>\$ 6,616,926</u>

The accompanying notes are an integral part of this statement.



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2020

	<b>BUSINESS-TYPE ACTIVITIES</b>	<b>GOVERNMENTAL ACTIVITIES</b>
	<b>NONMAJOR ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	\$ 219,801	\$ -
Premiums received	-	2,026,124
Payments to suppliers for goods and services	(216,388)	(57,485)
Payments for claims	-	(2,014,620)
Net cash provided (used) by operating activities	<u>3,413</u>	<u>(45,981)</u>
<b>Cash flows from capital and related financing activities</b>		
Payments on bonds	(29,000)	-
Due from other funds	-	-
Receipts from (payments to) other funds	-	-
Net cash provided (used) by capital and related financing activities	<u>(29,000)</u>	<u>-</u>
<b>Cash flows from investing activities</b>		
Interest earnings	1,495	66,027
Investments matured	-	1,000,000
Net cash provided (used) by investing activities	<u>1,495</u>	<u>1,066,027</u>
<b>Net increase (decrease) in cash</b>	<u>(24,090)</u>	<u>1,020,046</u>
<b>Cash at beginning of year</b>	123,428	6,038,370
<b>Cash at end of year</b>	<u>99,338</u>	<u>7,058,416</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>		
Operating income (loss)	(94,663)	(122,162)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities		
Depreciation	143,264	-
Change in assets and liabilities		
Receivables	(35,045)	(1,404)
Prepaid expenses	-	(33,036)
Accounts payable and accrued expenses	(40,711)	(60,428)
Other noncurrent liabilities	-	171,049
Net cash provided (used) by operating activities	<u>(27,155)</u>	<u>(45,981)</u>
<b>Cash shown on statement of net position</b>		
Cash and cash equivalents	40,836	7,058,416
Restricted cash	58,502	-
	<u>99,338</u>	<u>7,058,416</u>

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2020

**INTRODUCTION**

The Ouachita Parish Police Jury (the Police Jury) is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by six (6) jurors representing the various districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January 2020.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers to regulate and direct 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 property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and Federal grants.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2020

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Cadeville Water District	December 31	1a
District Attorney for the Fourth Judicial District	December 31	2
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
East Ouachita Recreation District No. 1	December 31	1a
East Town and Country Drainage District	December 31	1a
Fourth Judicial District Criminal Court Fund	December 31	1a
G.B. Cooley Hospital Service District	June 30	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Hospital Service District No. 1 of Ouachita Parish	December 31	1a
Ingleside Sewerage District	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Community Enhancement Zone, Inc.	December 31	2
Ouachita Parish Clerk of Court	June 30	1a
Ouachita Parish Homeland Security and Emergency Preparedness Agency	December 31	1a
Ouachita Parish Public Library	December 31	1a
Ouachita Parish Sheriff	June 30	1a
Ouachita Parish Tax Assessor	June 30	1a
Prairie Road Water District	December 31	1a
Southeast Sewerage District No. 3	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
West Ouachita Economic Development District	December 31	1a
East Ouachita Economic Development District	December 31	1a

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups under the Police Jury's control, and certain organizations for which the Police Jury maintains the accounting records. The

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2020

organizations for which the Police Jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Ouachita Parish Homeland Security and Emergency Preparedness Agency, Fourth Judicial District Criminal Court Fund, the Ouachita Parish Public Library, West Ouachita Economic Development District and East Ouachita Economic Development District Special Revenue Funds. Also included are West Ouachita Sewerage District No. 9, Calvert-Hodge Watson Sewer Fund, Green Acres Sewerage District No. 13, Southeast Sewerage District No. 3, Ingleside Sewerage District, and Eastern Forest Sewerage District No. 14, Proprietary - Enterprise Funds. These funds are included in the primary government financial statements because they are no longer considered to be separate reporting entities.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. Therefore, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish School Board, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints governing boards nor designates management. Furthermore, the Police Jury has no ability to significantly influence operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the Ouachita Parish Police Jury and Louisiana Revised Statutes to be separate autonomous governments. Additionally, each of those entities issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

### **C. FUND ACCOUNTING**

The financial transactions of the Police Jury are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that includes its assets, liabilities, fund equity, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2020

Funds are classified into one of three categories: governmental, proprietary or fiduciary. These categories are divided into separate “fund types.” A description of the fund classifications and fund types are as follows:

***Governmental Funds***

Governmental funds account for the Police Jury’s general governmental activities including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds are divided into major and nonmajor funds. Major funds are funds that meet certain dollar tests of their assets, liabilities, revenues, and expenditures/expenses. Major funds are larger, more significant funds. Nonmajor funds are the Governmental Funds that do not meet the dollar tests for major funds. Governmental funds include:

*General Fund* – The General Fund is the general operating fund of the Police Jury. It accounts for all of financial resources except those required to be accounted for in another fund and is always a major fund.

*Special Revenue Funds* – Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are major funds: the Fire Department, the Public Library, the Correctional Facilities and Public Works. There are 37 nonmajor special revenue funds.

*Debt Service Funds* – Debt Services Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Principal and interest are payable primarily from ad valorem taxes levied on all taxable property and improvements within the parish. There are 3 nonmajor debt service funds.

*Capital Projects Funds* – Capital Projects Funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. There are 11 nonmajor capital projects funds.

***Proprietary Funds***

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which together with the maintenance of fund equity, is an important financial indicator.

Proprietary funds include:

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements

For the Year Ended December 31, 2020

*Enterprise Fund* – The Enterprise Fund accounts 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 depreciation) 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 that 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 fund financial statements. There are 6 nonmajor enterprise funds.

*Internal Service Funds* – The Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis. There are 2 nonmajor internal service funds.

### *Fiduciary Funds*

Fiduciary funds are used to account for assets held by the Police Jury in a trustee capacity or as agent for individuals, private organizations, other governmental units, or other funds.

*Agency Funds* – Agency Funds account for assets that the Police Jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Police Jury has no Agency Funds.

## **D. BASIS OF ACCOUNTING / MEASUREMENT FOCUS**

### *Government-Wide Financial Statements (GWFS)*

The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Non-exchange transactions are recognized when the Police Jury has an enforceable legal claim to the revenues, expenses, gains, losses, assets and liabilities.

**OUACHITA PARISH POLICE JURY**  
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For the Year Ended December 31, 2020

***Program Revenues***

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

***General Revenues***

General revenues included in the Statement of Activities are derived from local property and sales taxes, from unrestricted state and local grants and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by program revenues.

***Fund Financial Statements (FFS)***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences when are recognized when the obligations are expected to liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

***Revenues***

Ad valorem taxes and the related state revenue sharing, based on homesteads in the parish, are recorded in the year the taxes are assessed by the parish Tax Assessor; however, the amount recorded is limited to collections anticipated to be realized within 60 days of the end of the fiscal year. Ad valorem taxes are assessed and become due on November 15 each year and become delinquent if not paid by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.



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Federal and state grants and other allotments are recorded when the Police Jury is entitled to the funds.

Sales taxes are considered susceptible to accrual and are recognized when collected by the vendors.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

Substantially all other revenues are recorded when they become available to the Police Jury.

Based on the foregoing, ad valorem taxes, sales & use taxes, federal and state grants and fines, forfeitures and court costs are considered to be susceptible to accrual.

***Expenditures***

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken and principal and interest payments on long-term obligations, which are recognized when due.

***Other Financing Sources (Uses)***

Transfers between funds not expected to be repaid, sale of assets and proceeds from the issuance of long-term obligations are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

***Proprietary Funds***

The proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
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**E. BUDGETS**

Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish. During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposits. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments with a maturity date of three months or less when purchased.

**OUACHITA PARISH POLICE JURY**  
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**H. INVESTMENTS**

Under state law, the Police Jury may invest in United States treasury notes or certificates. These funds are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. In accordance with the provisions of GASB Statement 31, investments are carried at fair market value or amortized cost, as further discussed in Note 3.

**I. INVENTORIES**

Inventories are valued at the lower of cost or market, primarily using average cost. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased. Inventories at year end are equally offset by fund balance reserves.

**J. CAPITAL ASSETS**

Capital Assets, which include land, buildings, furniture, fixtures and equipment, and books, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Police Jury considers assets with an initial individual cost of \$500 or more and an estimated life of 1 year or more as a capital asset. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2003, major general infrastructure assets were not capitalized. Beginning January 1, 2003, the Police Jury began recording current year additions to general infrastructure assets. Effective January 1, 2008, the Police Jury retroactively recorded all general infrastructure assets acquired prior to January 1, 2003. The Police Jury elected to delay the retroactive recognition of these costs until that time because of the complexity of estimating historical costs.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is used based on the following useful lives:

Three Years	Computer equipment
Five Years	Furniture and fixtures
	Library books
	Motorized vehicles, excluding fire trucks
	Office equipment
	Plant equipment
Ten Years	Audio visual equipment

# OUACHITA PARISH POLICE JURY

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## Notes to the Financial Statements For the Year Ended December 31, 2020

	Phone systems
	Radio towers
	Safety equipment, including fire fighting equipment
Fifteen Years	Fire trucks
	Land improvements
Twenty Years	Building improvements
	Playground equipment
Twenty-Five – Forty Years	Sewer treatment plants
Forty Years	Buildings
	Sewer lines, mains and manholes
	Improved roads
Fifty Years	Unimproved roads
Seventy-Five Years	Bridges

### K. LONG-TERM OBLIGATIONS

Outstanding bonded debt at December 31, 2019, consisted of the 2016 Sales Tax Bonds and the 2018 Sales Tax Bonds reported in the governmental activities and the 2013 Series Sewer Revenue Refunding Bonds reported in the business-type activities.

Bond premiums and discounts, as well as issuance costs, are recognized in the fund financial statements in the period the bonds are issued. Bond proceeds are reported as Other Financing Source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of the refunding in the Government-Wide Financial Statements.

In the Government-wide Financial Statements bond premiums are reported on the balance sheet net of amortization and amortized over the life of the bonds. Bond proceeds have been reported in the Government-wide Financial Statements as a long-term liability.

The Police Jury provides certain continuing medical, dental, vision and life insurance benefits for its retired employees. The other post-employment (OPEB) benefits plan is a single-employer defined benefit “substantive plan” as understood by past practices of the Police Jury. The current cost of other post-employment benefits is recognized in the fund financial statements in the year earned.

For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
For the Year Ended December 31, 2020

have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Deferred resources for investments are reported at their fair value.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. *Deferred Outflows* represent a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. These have a positive effect on net position and are similar to assets. The Police Jury reports *deferred charges on pensions and OPEB* as *Deferred Outflows* on the government-wide Statement of Net Position.

In addition to liabilities, a separate section for deferred inflows of resources is reported on the Statement of Net Position. *Deferred Inflows* represent an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These have a negative effect on net position and fund balance, and are similar to liabilities.

The Police Jury has deferred inflows reported on the government-wide Statement of Net Position as unavailable revenue from the *deferred inflows on pensions and on OPEB*. These amounts are reported as deferred and recognized as an inflow of resources in the period the amounts become available.

**M. COMPENSATED ABSENCES**

Firemen of Fire Protection District No. 1 of Ouachita Parish are entitled to full pay during sickness for a period not to exceed 52 weeks. In addition, firemen are entitled to annual vacation from 15 to 30 days depending upon the length of service with the Police Jury.

All other full-time employees earn vacation at varying rates from 5 to 20 days each year depending upon length of service with the Police Jury. Employees may carry forward accrued annual leave from year to year. Employees who terminate shall be paid for any annual leave to their credit at the employee's current rate of pay at the time of separation, subject to a maximum of 320 hours. Any accumulated unused and unpaid annual leave may be converted to additional retirement benefit credit upon application for normal retirement and as verified by the employer. The applicant must already be eligible for retirement before the additional time for unused and unpaid leave time is added. Conversion is based on the actual number of days divided by a 260 working day year. In addition, all full-time employees earn from 4 to 12 days of sick leave each year depending

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upon length of employment. Sick leave may be accumulated without limitation. Upon retirement, a maximum of 60 days may be approved and paid at the employee's average wage rate for the last 5 years of employment. Accumulated sick leave in excess of 60 days is used in the employee's retirement computation as earned service.

**N. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**O. SALES AND USE TAXES**

On October 15, 1977 voters of the parish approved a one percent sales and use tax dedicated to improving, resurfacing, renovating, operating and maintaining public roads and bridges (including necessary drainage thereof and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The Police Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

On January 17, 1987 and October 21, 1995 voters of the parish approved a one-half of one percent sales and use tax at each date dedicated to operating expenses and capital outlay for fire protection in said district. The total tax of one percent is for an indefinite period of time. The Jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

On April 9, 2016 voters on the west side of the parish approved a 0.39 cent sales and use tax dedicated to the West Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on July 1, 2016 and expires in 25 years or June 30, 2041.

On November 18, 2017 voters on the west side of the parish approved a 1.39 cent sales and use tax dedicated to the East Ouachita Economic Development District for road and roadside drainage improvements within the district. The tax went into effect on April 1, 2018 and expires in 25 years or March 31, 2043.

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**P. NET POSITION/FUND BALANCE**

In the Statement of Net Position, the difference between a government's assets and liabilities is recoded as net position. The components of net position are as follows:

1. Restricted Net Position – Consists of net position less related liabilities reported in the government-wide statement of net position that is subject to constraints on their use by creditors, grantors, contributors or legislature.
2. Unrestricted Net Position - Represent net position not appropriate for expenditures or legally segregated for a specific future use.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as *restricted* – net position and *unrestricted* – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* – net position to have been depleted before *unrestricted* – net position is applied.

In accordance with Governmental Accounting Standards Board Statement No. 54, the governmental fund financial statements, fund balances are classified as follows:

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

*Restricted* – Amounts that can be spent only for specific purposes because of the state or federal laws, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – Amounts that can be used only for specific purposes determined by a formal action of the Police Jury. The Jury is the highest level of decision-making authority for the Police Jury. These amounts cannot be used for any other purposes unless the Jury removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

*Assigned* – Amounts that are intended to be used for specific purposes as established by the Police Jury or officials or body's designated for that purpose but do not meet the criteria to be classified as restricted or committed.

## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements

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*Unassigned* – All amounts not included in other spendable classifications. Unassigned fund balances are the residual classification for the Police Jury's General fund.

Sometimes the Police Jury will make expenditures for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as *restricted*, *committed*, *assigned*, and *unassigned* fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Police Jury's practice to consider *restricted* fund balance to have been depleted before using any of the components of *unrestricted* fund balance. Further, when the components of *unrestricted* fund balance can be used for the same purpose, *committed* fund balance is depleted first, followed by *assigned* fund balance. *Unassigned* fund balance is applied last.

#### Q. ELIMINATION AND RECLASSIFICATIONS

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities columns.

#### R. USE OF ESTIMATES

The preparation of financial statements in accordance with 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 amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

#### S. NEW ACCOUNTING PRONOUNCEMENTS

*Statement No. 85- Omnibus 2017*, issued by the Government Accounting Standards Board. This Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to fair value measurement, and application, and postemployment benefits for both pensions and other postemployment benefits (OPEB).

*Statement No. 86- Certain Debt Extinguishment Issues*, issued by the Government Accounting Standards Board. This Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing



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 Monroe, Louisiana

**Notes to the Financial Statements**  
 For the Year Ended December 31, 2020

guidance for transactions in which cash and other monetary assets acquired with only existing resources, resources other than the proceeds of refunding debt, are placed in an irrevocable trust.

The adoption of Statements No. 85 and 86 had no impact on the government-wide or the governmental fund financial statements, but provide for additional guidance, clarification and/or additional disclosures in the notes to the financial statements.

**Note 2    PROPERTY TAXES**

following is a summary of maximum authorized and levied ad valorem taxes:

	<u>Maximum Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund			
Inside municipalities	2.07	2.07	Statutory
Outside municipalities	4.18	4.14	Statutory
Special Revenue Funds			
Correctional Facilities	9.20	9.20	12/31/21
Mosquito Abatement District No. 1	1.99	1.40	12/31/28
Fire Protection District No. 1	19.11	18.83	12/31/29
Green Oaks Detention Home	2.91	2.90	12/31/25
Health Unit	0.75	0.75	12/31/23
Library Maintenance & Operations	7.67	7.64	12/31/25
Road Lighting District No. 1	5.00	5.00	12/31/22
Debt Service Fund			
Economic Development	1.80	-	12/31/23

Differences between maximum and levied millage are the result of taxable property reassessments as required by Article 7, Section 23 of the Louisiana Constitution of 1974. A revaluation of all property is required to be completed by the parish assessor no less than every four years. Total assessed value for 2019 is equal to \$1,344,196,547. Under Louisiana law the parish assessor exempts the first \$7,500 of assessed value (10% of \$75,000 homestead exemption) of a taxpayer's primary residence from parish property taxes. This homestead exemption is equal to \$208,190,708 of the assessed value in 2019.

The following is a schedule of the property tax calendar year:

Assessment date	January 1, 2020
Official levy date	November 15, 2020
Date taxes become due	December 31, 2020
Lien date	January 1, 2021

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For the Year Ended December 31, 2020

**Note 3 CASH, CASH EQUIVALENTS AND INVESTMENTS**

*Custodial credit risk - deposits.* The Police Jury's cash and cash equivalents consist of deposits with financial institutions. State statutes govern the Police Jury's investment policy. Permissible investments include direct obligations of the U.S. Government and agency securities, certificates of deposit, and savings accounts or savings certificates of savings and loan associations and repurchase agreements. 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 Treasurer and organized under the laws of the State of Louisiana, which operates the local government investment pool. Collateral is required for demand deposits, certificates of deposit, savings certificates of savings and loan associations and repurchase agreements at 100% of all amounts not covered by deposit insurance. Obligations that may be pledged as collateral are obligations of the United States government and its agencies and obligations of the state and its subdivisions. Per Louisiana State law, collateral is not required for funds invested in LAMP.

The following is a schedule of the Police Jury's cash and cash equivalents at December 31, 2019. Differences between Police Jury balances and the bank balances arise because of the net effect of deposits-in-transit and outstanding checks.

	<u>Police Jury Balance</u>	<u>Bank Balance</u>
Cash and Cash Equivalents		
Cash-Governmental Funds	\$ 96,748,087	\$ 98,499,552
Cash-Internal Service Funds	7,058,416	7,058,416
Cash-Enterprise Funds		
Unrestricted	40,836	40,836
Restricted	58,502	58,502
Petty Cash	4,131	-
Total Cash and Cash Equivalents	<u>103,909,972</u>	<u>105,657,306</u>
Investments (Certificates of deposit)		
Governmental Funds	2,248,000	2,248,000
Internal Service Funds	1,518,100	1,518,100
Total Investments	<u>3,766,100</u>	<u>3,766,100</u>
<b>TOTAL</b>	<u><u>\$ 107,676,072</u></u>	<u><u>\$ 109,423,406</u></u>

# OUACHITA PARISH POLICE JURY

Monroe, Louisiana

## Notes to the Financial Statements For the Year Ended December 31, 2020

The Police Jury's deposits are collateralized as follows:

FDIC Insured Deposits	\$	1,000,000
Uninsured Deposits:		-
Collateralized		119,798,135
Total Deposits	\$	120,798,135

The Police Jury's investments, at December 31, 2020, consist of certificates of deposit with carrying and market values of \$3,766,100 and are held by the Police Jury's agent in the Police Jury's name, and is collateralized. Another \$10,322,034 is invested in government securities resulting in total investments of \$14,088,134 as reflected on Statement A.

*Credit risk.* The Police Jury's investment are the certificates of deposit mentioned above, therefore the Police Jury is exposed to no credit risk.

*Concentration of credit risk.* The Police Jury does not limit the amount that may be invested in securities of any one issuer. Applicable state statutes do not place limits on credit concentration.

*Interest rate risk.* The Police Jury manages its exposure to declines in fair values by limiting the maturity of its investments to no longer than one year.

### Note 4     **RECEIVABLES**

Receivables for the Police Jury are as follows:

	Ad Valorem Taxes	Sales Taxes	Special Assessments	Other Receivables	Total
<b>Major Funds</b>					
General Fund	\$3,424,953	\$ -	\$ -	\$3,929,397	\$7,354,332
Fire Department	11,190,103	1,751,425	-	5,111	12,946,639
Public Library	8,318,432	-	-	120,395	8,438,827
Correctional Center	10,017,117	-	-	727,010	10,744,127
<b>Total Majors</b>	<b>32,950,587</b>	<b>1,751,425</b>	-	<b>4,781,913</b>	<b>39,483,925</b>
<b>Nonmajor Funds</b>					
<b>Special Revenue Funds</b>					
Road Program	-	-	-	129,676	129,676
Public Works	-	1,667,738	7,050	40,547	1,715,335
Green Oaks Detention	3,157,579	-	-	148,498	3,306,077
Criminal Court Fund	-	-	-	615,725	65,725
Mosquito Abatement	1,513,455	-	-	976	1,514,431
Cheniére Lake Park	-	-	-	45	45

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
 For the Year Ended December 31, 2020

Health Unit	435,591	-	-	6,349	441,940
Animal Protection	381,081	-	-	96,765	477,846
Permit Office	-	-	-	400	400
Communications-911	-	-	-	666,422	666,422
Court Fees	-	-	-	3,375	3,375
Criminal Jurors	-	-	-	3,326	3,326
OPHESP	-	-	-	84,127	84,127
Cap Outlay – Drainage	-	-	-	46,109	46,109
Cap Outlay – Urban Systems	-	-	-	881,721	881,721
W/O Industrial Devl	-	-	18,945	-	18,945
FEMA Buyout	-	-	-	-	9,390
Administrative Fund	-	-	-	6,999	6,999
Humphries/Garrett Road	-	-	-	448	448
CDGB Pink St.	-	-	-	26,372	26,372
CDGB Violet/Iris St.	-	-	-	22,373	22,373
Section 8 Housing	-	-	-	3,262	3,262
Road Lighting Districts	46,493	-	149,463	189	196,865
LA Watershed Init.	-	26,709	-	128	128
CDBG Brownville Water Sys	-	-	-	24,475	24,475
WIOA – Adult Program	-	-	-	159,809	159,809
WIOA-Youth Program	-	-	-	115,139	115,139
WIOA-Dislocated Worker	-	-	-	104,225	104,225
WIOA – Jobs Plus	-	-	-	18,359	18,359
LEAP	-	-	-	-	-
<b>Debt Service Funds</b>					
W/O Economic Devl	10	378,990	-	12	378,991
E/O Economic Devl	-	744,970	-	-	744,972
<b>Capital Project Fund</b>					
EOEDD Capital Outlay	-	-	-	557,687	557,687
<b>Internal Service Funds</b>					
Insurance/General Liab.	-	-	-	49,181	49,181
Workers Comp. Reserve	-	-	-	8,212	8,212
<b>Total Nonmajors</b>	<b>5,534,209</b>	<b>1,150,669</b>	<b>169,128</b>	<b>3,232,087</b>	<b>10,032,388</b>
<b>Total</b>	<b>\$38,484,796</b>	<b>\$4,569,832</b>	<b>\$176,178</b>	<b>\$7,982,105</b>	<b>\$51,961,086</b>

All governmental receivables are expected to be collected within the next fiscal year and therefore, no allowance for doubtful accounts is recorded.

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**Notes to the Financial Statements**  
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**Note 5 CAPITAL ASSETS**

A summary of changes in capital assets for governmental activities for the year ended December 31, 2020 were as follows:

	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2020</u>
<b><u>Governmental Activities:</u></b>				
Capital assets not being depreciated				
Land	\$ 12,466,671	\$ 486,032	\$ -	\$ 12,952,703
Construction in Progress	26,508,579	9,797,529	23,556,130	12,749,978
Total capital assets not depreciated	<u>38,975,250</u>	<u>10,283,561</u>	<u>23,556,130</u>	<u>25,702,681</u>
Capital assets being depreciated:				
Buildings	63,163,586	1,755,368	2,875	64,916,079
Fur., Fix. & Eqp	43,986,150	2,403,361	923,334	45,466,177
Books	5,082,301	638,176	129,838	5,590,639
Infrastructure:				
Drainage	6,268,457	1,117,389	-	7,385,846
Bridges	6,541,105	-	-	6,541,105
Roads	272,279,725	21,641,669	-	293,921,394
Total capital assets being depreciated	<u>397,321,324</u>	<u>27,555,963</u>	<u>1,056,047</u>	<u>423,821,240</u>
Total capital assets before accumulated depreciation	<u>436,296,574</u>	<u>37,839,524</u>	<u>24,612,177</u>	<u>449,523,921</u>
Less Accumulated Depreciation				
Building	28,852,045	1,447,073	365	30,298,753
Fur., Fix. & Eqp	28,372,577	2,579,391	895,781	30,056,187
Books	3,043,088	658,048	129,838	3,571,298
Infrastructure:				
Drainage	1,278,674	250,738	-	1,529,412
Bridges	3,139,449	87,215	-	3,226,664
Roads	186,593,418	6,798,247	-	193,391,665
Total accumulated depreciation	<u>251,279,251</u>	<u>11,820,712</u>	<u>1,025,984</u>	<u>262,073,979</u>
Governmental Activities:				
Capital Assets, net	<u>\$ 185,017,323</u>	<u>\$ 26,018,812</u>	<u>\$ 23,586,193</u>	<u>\$ 187,449,942</u>

**OUACHITA PARISH POLICE JURY**  
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Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 160,412
Elections	2,517
Finance and Administration	53,591
Other General Government	6,563,396
Public Safety	2,244,029
Public Works	1,536,227
Health and Welfare	214,891
Culture and Recreation	1,010,859
Economic Development	34,790
<b>Total</b>	<b><u>\$ 11,820,712</u></b>

A summary of changes in capital assets for business-type activities for the year ended December 31, 2020, were as follows:

*Business-type activities*

<b>Function</b>	<b>Total Capital Assets</b>			<b>Balance 12/31/2020</b>
	<b>Balance 1/1/2020</b>	<b>Additions</b>	<b>Deletions</b>	
Land	\$ 11,870	-	-	\$ 11,870
Land Improvements	55,611	-	-	55,611
Lift Stations	624,815	-	-	624,815
Lines, Mains, & Manholes	1,538,308	-	-	1,538,308
Buildings	3,500	-	-	3,500
Treatment Plant	1,265,855	-	-	1,265,855
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	1,105,503	-	-	1,105,503
Total capital assets before accumulated depreciation	4,624,345	-	-	4,624,345
<b>Function</b>	<b>Accumulated Depreciation</b>			<b>Balance 12/31/2020</b>
	<b>Balance 1/1/2020</b>	<b>Additional Depr.</b>	<b>Deletions</b>	
Land				
Land Improvements	49,294	1,321	-	50,615
Lift Stations	493,674	15,620	-	509,294
Lines, Mains, & Manholes	1,260,056	38,458	-	1,298,514
Buildings	3,500	-	-	3,500
Treatment Plant	857,614	43,646	-	901,260
Fur., Fix., & Equip.	18,883	-	-	18,883
Sewer	562,418	44,220	-	606,638
Total accumulated depreciation	3,245,439	143,265	-	3,388,704
Business-type activities				
Net Capital Assets	\$ 1,378,906	-	-	\$ 1,235,641

**OUACHITA PARISH POLICE JURY**  
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	<b>Business-Type Activities</b>			
	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
<b>West Ouachita Sewer District No. 9</b>				
Capital assets	\$ 873,170	\$ -	\$ -	\$ 873,170
Accumulated depreciation	<u>(545,735)</u>	<u>(34,791)</u>	<u>-</u>	<u>(580,526)</u>
Total capital assets	<u>327,435</u>	<u>(34,791)</u>	<u>-</u>	<u>292,644</u>
<b>Green Acres Sewerage District No. 13</b>				
Capital assets	139,420	-	-	139,420
Accumulated depreciation	<u>(107,180)</u>	<u>(3,486)</u>	<u>-</u>	<u>(110,666)</u>
Total capital assets	<u>32,240</u>	<u>(3,486)</u>	<u>-</u>	<u>28,754</u>
<b>Southeast Sewer District No. 3</b>				
Capital assets	2,287,537	-	-	2,287,537
Accumulated depreciation	<u>(1,858,883)</u>	<u>(56,482)</u>	<u>-</u>	<u>(1,915,365)</u>
Total capital assets	<u>428,654</u>	<u>(56,482)</u>	<u>-</u>	<u>372,172</u>
<b>Eastern Forest Sewer District No. 14</b>				
Capital assets	238,778	-	-	238,778
Accumulated depreciation	<u>(173,932)</u>	<u>(5,089)</u>	<u>-</u>	<u>(179,021)</u>
Total capital assets	<u>64,846</u>	<u>(5,089)</u>	<u>-</u>	<u>59,757</u>
<b>Calvert/Hodge Watson Sewer</b>				
Capital assets	263,110	-	-	263,110
Accumulated depreciation	<u>(184,177)</u>	<u>(10,524)</u>	<u>-</u>	<u>(194,701)</u>
Total capital assets	<u>78,933</u>	<u>(10,524)</u>	<u>-</u>	<u>68,409</u>
<b>Ingleside Sewer District</b>				
Capital assets	822,329	-	-	822,329
Accumulated depreciation	<u>(375,531)</u>	<u>(32,893)</u>	<u>-</u>	<u>(408,424)</u>
Total capital assets	<u>446,798</u>	<u>(32,893)</u>	<u>-</u>	<u>413,905</u>
Total business-type activities capital assets, net	<u>\$ 1,378,906</u>	<u>\$ (143,265)</u>	<u>\$ -</u>	<u>\$ 1,235,641</u>

Depreciation expense for 2020 was charged to business-type activities as follows:

West Ouachita Sewer District No. 9	\$ 34,791
Green Acres Sewerage District No. 13	3,486
Southeast Sewer District No. 3	56,482
Eastern Forest Sewer District No. 14	5,089
Calvert/H. Watson Sewer	10,524
Ingleside Sewer District	<u>32,893</u>
Total	<u>\$ 143,265</u>

**OUACHITA PARISH POLICE JURY**

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**Notes to the Financial Statements**

For the Year Ended December 31, 2020

**Note 6 INTERFUND RECEIVABLES AND PAYABLES (FFS level only)**

Individual balances due to/from other funds at December 31, 2020, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Government funds		
General Fund	\$ 1,272,794	\$
Non Government fund		
Criminal Court		383,313
LA Watershed Initiative		26,727
CDBG Pink St		26,372
CDBG Violet/Iris Streets		22,373
CDBG Brownville Water System		18,975
HAZ MIT-Moon Lake Rd		190,131
HAZ MIT-E T&C Levee		223,828
W.I.O.A Adult Program		145,312
W.I.O.A Youth Program		87,174
W.I.O.A Dislocated Program		112,197
W.I.O.A- One Stop		2,486
DW-COVID-19		490
Sec.8 Program		13,308
Ingleside Sewer District		13,683
Non-Major Enterprise Funds		6,425
Calvert/H.Watson Sewerage District		44,476
West Ouachita Sewerage District #9		97,123
Green Acres Sewerage District No. 13	30,000	
West Ouachita Sewerage District No. 9	<u>111,599</u>	
 Total	 \$ <u>1,414,393</u>	 \$ <u>1,414,393</u>

**Note 7 INTERFUND TRANSFERS**

Transfers to/from other funds for the year ended December 31, 2020, were as follows:



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**Notes to the Financial Statements**

For the Year Ended December 31, 2020

	<u>Transfers in</u>	<u>Transfers out</u>
<b>Major Funds</b>		
General Fund	\$ 350,020	\$ 667,321
<b>Special Revenue Fund</b>		
Fire department	-	4,228,225
Library	-	2,000,000
Correctional Center	-	180,000
<b>Non Major Funds</b>		
<b>Special Revenue Funds</b>		
Road Program	-	1,750,000
Public Works	15,000	-
Cheniere Lake Park	125,000	-
Permit Office	70,000	-
Jail Maintenance Reserve	180,000	-
Ouachita Parish Homeland Security	87,301	-
Drainage program	40,000	-
Urban Systems	1,750,000	-
F.E.M.A Buy out \$3,800,000	5,000	-
Green Oaks Reserve	150,000	-
Health Unit	-	50,000
Green Oaks Juvenile Detention	-	150,000
<b>Debt Service Funds</b>		
West Ouachita Economic Development District	-	1,000,000
East Ouachita Economic Development District	-	3,000,000
<b>Capital Projects Funds</b>		
Fire Dept	4,228,225	-
Library	2,000,000	-
Health unit	50,000	-
West Ouachita Economic Development District	1,000,000	-
East Ouachita Economic Development District	3,000,000	2,518,375
HAZ-MIT ET &C Drainage	704,462	-
HAZ-MIT Raccoon Bayou	1,086,356	-
HAZ-MIT Moon Lake Rd	173,564	-
HAZ-MIT River Styx	442,467	-
HAZ-MIT ET&C Levee	86,526	-
<b>Total</b>	<u>15,543,921</u>	<u>15,543,921</u>

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**Notes to the Financial Statements**

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**Note 8 LONG TERM OBLIGATIONS**

The following table presents a summary of bonded indebtedness during the year:

<u>Original Issue</u>	<u>Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rate to Maturity</u>	<u>Interest to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 12-31-2020</u>
<b>Bonded indebtedness:</b>						
Series 2013 - Revenue Refunding	10/10/2013	425,000	3.750%	37,425	2027	241,000
Series 2016 - Sales Tax	12/14/2016	7,000,000	2.03%	323,379	2026	4,440,000
Series 2018 - Sales Tax	05/01/2018	7,000,000	3.23%	804,755	2028	5,350,000
<b>Total bonded indebtedness</b>				<b><u>\$1,165,559</u></b>		<b><u>\$10,031,000</u></b>

Principal and interest on the Revenue and Sales Tax Bonds are due as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	1,316,000	271,975	1,587,975
2022	1,357,000	237,526	1,594,526
2023	1,403,000	201,990	1,604,990
2024	1,439,000	165,261	1,604,261
2025-2028	4,516,000	288,807	4,804,807
<b>Total</b>	<b><u>10,031,000</u></b>	<b><u>1,165,559</u></b>	<b><u>11,196,559</u></b>

The following is a summary of changes in general long-term obligations:

	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2020</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Series 2016 Sales Tax Bonds	\$ 5,105,000	\$ -	\$ (665,000)	\$ 4,440,000	\$ 665,000
Series 2018 Sales Tax Bonds	5,935,000		(585,000)	5,350,000	600,000
Net Pension Liabilities	31,325,548		(6,446,356)	24,879,191	
Total OPEB Liabilities	18,485,541	1,248,395		19,733,935	
Compensated absences	2,759,015	1,366,737	(2,542,794)	1,582,958	1,366,737
Claims liability	1,986,043	1,317,407	(1,146,358)	2,157,092	
<b>Business-Type Activities</b>					
Series 2013 Sewer Revenue Refunding Bonds	270,000		(29,000)	241,000	31,000
<b>Total</b>	<b><u>\$ 65,866,147</u></b>	<b><u>\$ 3,932,539</u></b>	<b><u>\$(11,414,508)</u></b>	<b><u>\$58,384,178</u></b>	<b><u>\$2,682,737</u></b>

**OUACHITA PARISH POLICE JURY**  
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The 2016 and 2018 sales tax bonds were issued to expedite the re-construction of several road projects within the two districts, the West Ouachita Economic Development District for the 2016 bonds and the East Ouachita Economic District for the 2018 bonds. Each of the two bonds will be repaid by sales tax revenues in debt service funds.

Pensions, other post-employment benefits, compensated absences, and capital leases attributable to governmental activities will be liquidated mainly through the General Fund.

Claims liability is further discussed in Note 10 below.

The 2013 sewer revenue refunding bonds relates to debt incurred by the West Ouachita Sewerage District No 9 for improvements. The debt is secured by future sewer revenues and is being paid out of the Enterprise Fund.

**Note 9 SELF-INSURANCE PROGRAMS**

The Insurance Loss Reserve and Reserve Workers' Compensation Funds, were established by the Ouachita Parish Police Jury to provide a means of partially self-funding potential insurance losses, resulting from increased policy deductible amounts for property and fleet vehicle insurance, partially self-funding of workers' compensation and the absence of comprehensive liability coverage. The self-insured plan is administered by a third party, with claims under the partially self-insured amount of \$150,000 paid by the Internal Service Funds. Consistent with the provisions of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", the Police Jury uses the funds mentioned above to account for its risk financing activities. At December 31, 2020, the balance available to pay such liabilities if and when they arise is \$6,673,061.

An analysis of the changes in the claims liability for the year ended December 31, 2020, is as follows:

	Balance, 12/31/2019	Changes in Estimates	Benefits & Claims	Balance, 12/31/2020
Insurance Loss Reserve	\$ 263,671	\$ 109,296	(206,763)	\$ 166,204
Workers' Compensation	\$ 1,722,372	\$ 1,208,112	(939,596)	\$ 1,990,888

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**Note 10    DEFINED BENEFIT PENSION PLANS**

**Retirement Systems**

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

*Plan Description*

The Ouachita Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

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.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

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

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the Ouachita Parish Police Jury's total payroll for all employees was \$33,384,235. Total covered payroll was \$15,011,997. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

**OUACHITA PARISH POLICE JURY**  
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The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website [www.persla.org](http://www.persla.org).

***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 12.25% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2020 were \$1,839,760. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly.

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

At December 31, 2020, the Employer reported a liability of \$102,760 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Police Jury's proportion was 2.182909%, which was an increase of 0.046179% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Ouachita Parish Police Jury recognized pension expense of \$1,990,911 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$1,819,878). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2020 was \$171,033.

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At December 31, 2020, the Ouachita Parish 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	-	919,918
Changes in assumption	1,435,164	-
Net difference between projected and actual earnings on pension plan investments	-	3,851,960
Changes in employer's portion of beginning net pension liability	61,223	8,168
Differences between employer contributions and proportionate share of employer contributions	17,002	2,208
Subsequent measurement contributions	1,839,760	-
<b>Total</b>	<b>3,353,149</b>	<b>4,782,254</b>

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

Year ended December 31,	
2021	(717,701)
2022	(932,504)
2023	115,559
2024	(1,734,219)

**OUACHITA PARISH POLICE JURY**

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**Notes to the Financial Statements**

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***Actuarial Assumptions***

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

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected arithmetic nominal return		7.18%

***Discount Rate***

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

***Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.***

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease	Current Rate	Discount	1.0% Increase
Employer's proportionate share of net pension liability	11,106,407	102,760		(9,118,081)



## OUACHITA PARISH POLICE JURY

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### Notes to the Financial Statements For the Year Ended December 31, 2020

#### *Payables to the Pension Plan*

These financial statements include a payable to the pension plan of \$810,303, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

#### *Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at [www.persla.org](http://www.persla.org).

#### **B. Firefighters' Retirement System of Louisiana (System)**

##### *Plan Description*

The Ouachita Parish Police Jury contributes to the Firefighters' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. Membership in the System is mandatory for all full-time firefighters who earn more than \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana.

Any member of the Plan can retire providing the member meets one of the following criteria:

5. Any age with 25 years of creditable service.
6. Age 50 with a minimum of twenty or more years of creditable service.
7. Age 55 with a minimum of twelve or more years of creditable service.

The monthly amount of benefits are 3 1/3% of their average final compensation multiplied by his total years of service, not to exceed 100% of final salary.

The system also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the Ouachita Parish Police Jury's total payroll for all employees was \$33,384,235. Total covered payroll was \$8,758,520. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Firefighters' Retirement System of Louisiana, 3100 Brentwood Drive, Baton Rouge, Louisiana, or by visiting the System's website [www.lafirefightersret.com](http://www.lafirefightersret.com).

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***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, total contributions due for employers and employees were 37.75% (Jan-Jun) and 42.25% (Jul-Dec), actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer and contribution rates for all members were 27.75% (Jan-Jun) and 32.25% (Jul-Dec), and the employee contribution rate was 10.00% for the entire year. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

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

At December 31, 2020, the Jury reported a liability of \$22,723,109 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Jury's proportion was 3.278215%, which was a decrease of 0.031676% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Ouachita Parish Police Jury recognized pension expense of \$3,905,069 plus the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, (\$2,800,488). Total pension expense was \$1,104,581.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to the Financial Statements**  
For the Year Ended December 31, 2020

At December 31, 2020, the 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	-	1,453,822
Changes in assumption	2,196,609	-
Net difference between projected and actual earnings on pension plan investments	2,502,408	-
Changes in employer's portion of beginning net pension liability	282,456	1,900,451
Differences between employer contributions and proportionate share of employer contributions	-	16,174
Subsequent measurement contributions	1,530,954	-
<b>Total</b>	<b>6,512,427</b>	<b>3,370,447</b>

The \$1,530,954 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2021	147,971
2022	710,199
2023	656,210
2024	204,738
2025	(137,587)
2026	29,495

***Actuarial Assumptions***

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

**OUACHITA PARISH POLICE JURY**

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For the Year Ended December 31, 2020

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	7.00% per annum (net of investment expenses, including inflation) (decreased from 7.15% in 2019)
Expected Remaining Service Lives	7 years, closed period
Inflation rate	2.50% per annum
Mortality Rate Assumption	The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.
Salary increases	Vary from 14.10% in the first two years of service to 5.20% with three or more years of service; includes inflation and merit increases (in 2019, salary increases ranged from 14.75% in the first two years of services to 4.50% with 25 or more years of service)
Cost-of-Living Adjustments (COLAs)	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.

The mortality rate assumptions were updated in fiscal year 2020 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation. For the June 30, 2020 valuation, assumptions for mortality rates were based on the following:

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements**

For the Year Ended December 31, 2020

- For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees.
- For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.
- For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees.
- In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.

The estimated long-term expected rate of return on pension plan investments was determined by the System's actuary using the System's target asset allocation and the G.S. Curran & Company Consultant Average study for 2020. The consultants' average study included projected nominal rates of return, standard deviations of returns, and correlations of returns for a list of common asset classes collected from a number of investment consultants and investment management firms. Each consultant's response included nominal expected long term rates of return. In order to arrive at long term expected arithmetic real rates of return, the actuary normalized the data received from the consultant's responses in the following ways. Where nominal returns received were arithmetic, the actuary simply reduced the return assumption by the long term inflation assumption. Where nominal returns were geometric, the actuary converted the return to arithmetic by adjusting for the long term standard deviation and then reduced the assumption by the long term inflation assumption. Using the target asset allocation for the System and the average values for expected real rates of return, standard deviation of returns, and correlation of returns, an arithmetic expected nominal rate of return and standard deviation for the portfolio was determined. The System's long-term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2020.

The long-term expected real rate of return is an important input into the actuary's determination of the reasonable range for the discount rate which is used in determining the total pension liability. Prior year's financial reports presented the long-term expected real rate of return provided by the System's investment consultant, whereas this year's report presents this information for both fiscal years 2020 and 2019 from the System's actuary. The actuary's method incorporates information from multiple consultants and investments firms regarding future expected rates of return, variances, and correlation coefficients for each asset class. The actuary's method integrates data from multiple sources to produce average values thereby reducing reliance on a single data source.

Best estimates of arithmetic real rates of return for each major class included in the System's target asset allocation as of June 30, 2020, are summarized in the following tables:

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Monroe, Louisiana

**Notes to the Financial Statements**  
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	Asset Type	Target Allocation	Asset	Long-Term Expected Real Rate of Return
Equity	U.S. Equity	26.00%		5.72%
	Non-U.S. Equity	26.00%		6.24%
	Global Equity	10.00%		6.23%
	Emerging Market Equity	6.00%		8.61%
Fixed Income	US Core Fixed INcome	26.00%		1.00%
	Emerging Market Debt	5.00%		3.40%
Alternatives	Real Estate	6.00%		4.20%
	Private Equity	9.00%		10.29%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%		4.22%
	Risk Parity	0.00%		4.22%
		100.00%		

***Discount Rate***

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on System investments was applied to all periods of projected benefit payment to determine the total pension liability.

***Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Ouachita Parish Police Jury's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.00%) or one percentage-point higher (8.00%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	32,823,306	22,723,109	14,292,425

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements For the Year Ended December 31, 2020**

#### ***Payables to the Pension Plan***

These financial statements include a payable to the pension plan of \$400,653, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

#### ***Plan Fiduciary Net Position***

Detailed information about the System's fiduciary net position is available in the separately issued Firefighters' Retirement System of Louisiana Audit Report at [www.lafirefightersret.com](http://www.lafirefightersret.com).

#### **C. Louisiana State Employees' Retirement System (LASERS)**

##### ***Pensions***

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### ***Plan Description***

Employees of Ouachita Parish Police Jury are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

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

#### **1. Retirement**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their

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plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

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

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

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members.

Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after



**OUACHITA PARISH POLICE JURY**  
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20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

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

## **2. Deferred Retirement Benefits**

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

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

## **OUACHITA PARISH POLICE JURY**

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### **Notes to the Financial Statements**

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#### **3. Disability Benefits**

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

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

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

#### **4. Survivor's Benefits**

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

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

A Hazardous Duty Services Plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the members final average compensation.

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
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**5. Permanent Benefit Increases/Cost-of-Living Adjustments**

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

***Contributions***

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2020 for the various plans follow:

<u>Plan</u>	<u>Plan Status</u>	<u>Employer Contribution Rate</u>
Appellate Law Clerks	Closed	40.70%
Appellate Law Clerks hired on or after 7/01/06	Open	40.70%
Alcohol Tobacco Control	Closed	33.90%
Bridge Police	Closed	39.80%
Bridge Police hired on or after 7/01/06	Closed	36.90%
Corrections Primary	Closed	40.70%
Corrections Secondary	Closed	7.70%
Harbor Police	Closed	41.70%
Hazardous Duty	Open	42.40%
Judges hired before 1/01/11	Closed	42.40%
Judges hired after 12/31/10	Closed	42.00%
Judges hired on or after 7/1/15	Open	42.00%
Legislators	Closed	40.40%
Optional Retirement Plan (ORP) before 7/01/06*	Closed	40.70%
Optional Retirement Plan (ORP) on or after 7/01/06*	Closed	40.70%
Peace Officers	Closed	39.40%
Regular Employees hired before 7/01/06	Closed	40.70%
Regular Employees hired on or after 7/01/06	Closed	40.70%
Regular Employees hired on or after 1/01/11	Closed	40.70%
Regular Employees hired on or after 7/1/15	Open	40.70%
Special Legislative Employees	Closed	42.40%
Wildlife Agents	Closed	49.70%
<b>Aggregate Rate</b>		<b>40.80%</b>

The Ouachita Parish Police Jury's contractually required composite contribution rate for the year ended December 31, 2020 was 42.40% (Jan-Jun) and 42.50% (Jul-Dec) for judges hired before January 1, 2011, 42.00% (Jan-Jun) and 43.60% (Jul-Dec) for judges hired after December 31, 2010, and 40.70% (Jan-Jun) and 40.10% (Jul-Dec) for regular employees hired after January 1, 2011 of annual payroll, actuarially determined as an

**OUACHITA PARISH POLICE JURY**  
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amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Police Jury were \$46,251 for the year ended December 31, 2020.

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

At December 31, 2020, the Employer reported a liability of \$437,188 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Agency's proportion was 0.005286%, which was a decrease of 0.000130% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Ouachita Parish Police Jury recognized pension expense of \$56,330 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contribution, which was (\$44,951). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2020 was \$11,379.

At December 31, 2020, the Ouachita Parish 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	-	4,199
Changes in assumption	1,399	-
Net difference between projected and actual earnings on pension plan investments	63,908	-
Changes in employer's portion of beginning net pension liability	-	34,545
Differences between employer contributions and proportionate share of employer contributions	-	-
Subsequent measurement contributions	23,946	-
<b>Total</b>	<b>89,253</b>	<b>38,744</b>

**OUACHITA PARISH POLICE JURY**  
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**Notes to the Financial Statements**  
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The \$23,946 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	(10,070)
2022	2,095
2023	19,749
2024	14,790

***Actuarial Assumptions***

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

Valuation Date	June 30, 2020																		
Actuarial Cost Method	Entry Age Normal																		
Actuarial Assumptions:																			
Investment Rate of Return	7.55%, per annum, net of investment expenses																		
Inflation rate	2.3%, per annum.																		
Mortality rates	<b>Non-disabled members</b> - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018. <b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.																		
Expected remaining service lives	2 years																		
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members for 2019																		
Salary increases	Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are: <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;"><u>Member Type</u></th> <th style="text-align: center;"><u>Lower Range</u></th> <th style="text-align: center;"><u>Upper Range</u></th> </tr> </thead> <tbody> <tr> <td>Regular</td> <td style="text-align: center;">3.0%</td> <td style="text-align: center;">12.8%</td> </tr> <tr> <td>Judges</td> <td style="text-align: center;">2.6%</td> <td style="text-align: center;">5.1%</td> </tr> <tr> <td>Corrections</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> <tr> <td>Hazardous Duty</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> <tr> <td>Wildlife</td> <td style="text-align: center;">3.6%</td> <td style="text-align: center;">13.8%</td> </tr> </tbody> </table>	<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>	Regular	3.0%	12.8%	Judges	2.6%	5.1%	Corrections	3.6%	13.8%	Hazardous Duty	3.6%	13.8%	Wildlife	3.6%	13.8%
<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>																	
Regular	3.0%	12.8%																	
Judges	2.6%	5.1%																	
Corrections	3.6%	13.8%																	
Hazardous Duty	3.6%	13.8%																	
Wildlife	3.6%	13.8%																	
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																		

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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 of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.25% for 2020. Best estimates of geometric real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Cash	-0.59%
Domestic equity	4.79%
International equity	5.83%
Domestic fixed income	1.76%
International fixed income	3.98%
Alternative investments	6.69%
Risk Parity	4.20%
Totals	5.81%

***Discount Rate***

The discount rate used to measure the total pension liability was 7.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

***Sensitivity of the Ouachita Parish Police Jury’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Ouachita Parish Police Jury’s proportionate share of the net pension liability calculated using the discount rate of 7.55%, as well as what the Commission’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.55%) or one percentage-point higher (8.55%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s proportionate share of net pension liability	537,235	437,188	352,286

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***Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2020 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

**D. District Attorney's Retirement System of Louisiana (System)**

***Plan Description***

The Ouachita Parish Police Jury contributes to the District Attorneys' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 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 Louisiana 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 or assistant district attorneys in any parish shall become members as a condition of their employment, provided 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.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

8. Age 62 after 10 or more years of creditable service.
9. Age 60 after 18 or more years of creditable service.
10. Age 55 after 23 or more years of creditable service.
11. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after to July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

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Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the Ouachita Parish Police Jury's total payroll for all employees was \$33,384,235. Total covered payroll was \$1,230,728. Covered payroll refers to all compensation paid by the Ouachita Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website [www.ladars.org](http://www.ladars.org).

***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 4.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Police Jury's contributions to the System for the year ending December 31, 2020 were \$49,229. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Police Jury to the System monthly.

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

At December 31, 2020, the Employer reported a liability of \$1,508,680 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita



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Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Police Jury's proportion was 1.904244%, which was a decrease of 0.064279% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Ouachita Parish Police Jury recognized pension expense of \$438,434 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$45,452). Total pension expense for the Ouachita Parish Police Jury for the year ended December 31, 2020 was \$392,982.

At December 31, 2020, the Ouachita Parish 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	71,867	144,030
Changes in assumption	677,298	-
Net difference between projected and actual earnings on pension plan investments	244,585	-
Changes in employer's portion of beginning net pension liability	22,452	16,372
Differences between employer contributions and proportionate share of employer contributions	-	756
Subsequent measurement contributions	25,322	-
<b>Total</b>	<b>1,041,524</b>	<b>161,158</b>

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

Year ended December 31,	
2021	186,108
2022	195,613
2023	232,957
2024	135,382
2025	104,984

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***Actuarial Assumptions***

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020, are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of investment expense
Salary increases	5.00% (2.30% inflation, 2.70% merit)
Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>
Expected remaining service lives	6 years
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The long-term expected rate of return on pension plan investments was determined using 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-

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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 8.50% for the year ended June 30, 2020.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020, were as follows:

Asset Class	Target Allocation	Rates of Return	
		Real	Nominal
Equities	48.27%	5.54%	
Fixed income	24.54%	1.09%	
Alternatives	26.77%	1.87%	
Real estate	0.42%	0.00%	
Totals	100%		6.11%
Inflation			2.39%
Expected arithmetic nominal return			8.50%

***Discount Rate***

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

***Sensitivity of the Ouachita Parish Police Jury's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the 5th Judicial District Attorney's proportionate share of the net pension liability calculated using the discount rate of 6.25%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.25%) or one percentage-point higher (7.25%) than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer's proportionate share of net pension liability	2,755,898	1,508,680	463,570

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***Payables to the Pension Plan***

These financial statements include a payable to the pension plan of \$15,702, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

***Plan Fiduciary Net Position***

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at [www.ladars.org](http://www.ladars.org).

**E. Registrar of Voters Employees' Retirement System of Louisiana (System)**

***Plan Description***

The Ouachita Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

12. Age 55 after 20 years of creditable service.
13. Age 60 after 10 years of creditable service.
14. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers

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of years of creditable service, not to exceed 100% of average annual compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2020, the Ouachita Parish Registrar of Voters' total payroll for all employees was \$33,384,235. Total covered payroll was \$71,040. Covered payroll refers to all compensation paid by the Ouachita Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website [www.larovers.com](http://www.larovers.com).

***Contributions***

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 18.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Ouachita Parish Registrar of Voters' contributions to the System for the year ending December 31, 2020 were \$12,787. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Ouachita Parish Registrar of Voters to the System monthly.

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

At December 31, 2020, the Employer reported a liability of \$107,455 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ouachita Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Registrar of Voters' proportion was 0.498797%, which was an increase of 0.017155% from its proportion measured as of June 30, 2019.

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For the year ended December 31, 2020, the Ouachita Parish Registrar of Voters recognized pension expense of \$22,348 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$11,728). Total pension expense for the Ouachita Registrar of Voters for the year ended December 31, 2020 was \$10,620.

At December 31, 2020, the Ouachita Parish Registrar of Voters 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	-	17,345
Changes in assumption	19,812	-
Net difference between projected and actual earnings on pension plan investments	2,873	-
Changes in employer's portion of beginning net pension liability	11,472	3,300
Differences between employer contributions and proportionate share of employer contributions	-	120
Subsequent measurement contributions	6,695	-
<b>Total</b>	<b>40,852</b>	<b>20,765</b>

The \$6,695 reported as deferred outflows of resources related to pensions resulting from the Ouachita Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	(1,429)
2022	7,228
2023	2,291
2024	5,301

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***Actuarial Assumptions***

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense
Salary increases	5.25% (2.30% inflation)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2020-5 years 2019-5 years 2018-5 years 2017-5 years 2016-5 years 2015-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

During the year ended June 30, 2020, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

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

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by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2020.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2020 were as follows:

Asset Class	Target Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Real Rate of Return %
Domestic equities	37.5	7.50	2.81
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	10.0	4.50	0.45
Totals	100%		6.25%
Inflation			2.50
Expected arithmetic nominal return			8.75%

***Discount Rate***

The discount rate used to measure the total pension liability was 6.40% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Ouachita Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Ouachita Parish Policy Jury proportionate share of the net pension liability calculated using the discount rate of 6.40%, as well as what the Policy Jury proportionate share of the net pension liability would be if it were calculated using



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a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease	Current Rate	Discount	1.0% Increase
Employer's proportionate share of net pension liability	176,465		107,455	48,642

***Payables to the Pension Plan***

These financial statements include a payable to the pension plan of \$4,383, which is the legally required contribution due at December 31, 2020. This amount is recorded in accrued expenses.

***Plan Fiduciary Net Position***

Detailed information about the Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at [www.larover.com](http://www.larover.com).

**Note 11 POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

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

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

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*Employees covered by benefit terms* – At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	81
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	478
	559

**Total OPEB Liability**

*The Police Jury's total OPEB liability of \$19,733,936* was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2020 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	2.74% annually (Beginning of Year to Determine ADC)
	2.12%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

**Changes in the Total OPEB Liability**

Balance at December 31, 2019	\$ 18,485,541
Changes for the year:	
Service cost	190,837
Interest	490,123
Differences between expected and actual experience	817,133
Changes in assumptions	945,987
Benefit payments and net transfers	(1,195,685)
Net changes	1,248,395
Balance at December 31, 2020	\$ 19,733,936

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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 (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	<b>1.0% Decrease (1.12%)</b>	<b>Current Discount Rate (2.12%)</b>	<b>1.0% Increase (3.12%)</b>
<b>Total OPEB liability</b>	<b>\$ 22,816,477</b>	<b>\$ 19,733,936</b>	<b>\$ 17,235,869</b>

*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:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
<b>Total OPEB liability</b>	<b>\$ 17,743,507</b>	<b>\$ 19,733,936</b>	<b>\$ 22,215,231</b>

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

For the year ended December 31, 2020, the Police Jury recognized OPEB expense of \$1,077,995. At December 31, 2020, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 982,252	\$ (262,330)
Changes in assumptions	2,454,149	(766,515)
<b>Total</b>	<b>\$ 3,436,401</b>	<b>\$ (1,028,845)</b>

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:

2021	397,035
2022	397,035
2023	397,035
2024	397,035
2025	397,035
Thereafter	422,379

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**Note 12 IMPLEMENTATION OF WIRELESS 911 SYSTEM**

The 9-1-1 Communications District received \$1,399,231 in 2019 from landline telephone surcharges and \$1,756,066 from wireless telephone surcharges for a total of \$3,155,297 telephone service surcharges. In compliance with FCC order no. 94-102, the District has implemented wireless 911 in two phases.

**Note 13 UNCERTAINTIES AND CONTINGENCIES**

The Police Jury is the defendant in a few ongoing lawsuits. The outcome of these lawsuits is uncertain. However, the management for the Police Jury does not believe they will materially affect the Police Jury's financial statements.

**Note 14 GLENWOOD REGIONAL MEDICAL CENTER SETTLEMENT**

In connection with the sale of Glenwood Regional Medical Center in 2007, the Police Jury received \$3,766,113 with \$3,466,113 being deposited into the Hospital Service District Settlement Fund, and the remaining \$300,000 into the School Based Clinics Fund. Both of these funds are part of the General Fund.

By an ordinance passed on February 5, 2007, the Police Jury designated that the entire balance be placed in an interest bearing account with the interest earned to be expended only as the "matching portion" required to obtain State, Federal, or other available grants for projects related to drainage improvements or the control/abatement of litter and the approximately \$300,000 be preserved for funding the Police Jury's obligation to school-based health clinics. During the year 2013, the Police Jury, the Ouachita Parish School Board, and the Living Well Foundation entered into a cooperative endeavor agreement whereby the \$300,000 portion for school based clinics, plus accumulated interest, was rededicated and remitted to the School Board to provide career / vocational training in various healthcare occupations, as approved by all parties. The total amount of Police Jury funds remitted was \$326,611. The School Based Clinics Fund is now depleted and the resulting fund balance is \$0. The Living Well Foundation contributed \$210,000 towards the agreement. Included in the General Fund's committed fund balance of \$4,797,588 is the \$3,466,113 in the Hospital Service District Settlement Fund and \$112,573 in the Interest Reserve Fund. The current year's activity in Hospital Service District's Settlement Fund is \$36,509 of interest earnings and \$168 of expenditures and other uses. The net of \$57,928 has been transferred into the General Fund's Interest Reserve Fund as set forth in the 2007 ordinance.

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**Note 15 NONSPENDABLE, RESTRICTED, COMMITTED AND ASSIGNED FUND BALANCES (FFS LEVEL ONLY)**

The following Governmental Funds' fund balances are nonspendable, legally restricted, Jury committed or assigned for the following purposes:

<u>Fund</u>	<u>Nonspendable</u>	<u>Amount</u>
<b>Major Funds</b>		
General Fund	Prepaid expenses and other assets	\$ 2,643
General Fund	Inventories	4,016
Special Revenue Funds		
Fire Department	Prepaid expenses and other assets	66,065
Public Library	Prepaid expenses and other assets	200
Correctional Center	Inventories	113,025
<b>Total Major Funds</b>		<u>185,949</u>
<b>Non-major Funds</b>		
Special Revenue Funds		
Public Works	Inventories	283,341
Green Oaks Detention Center	Inventories	52,748
Mosquito Abatement District	Inventories	955,567
Communications Dist. 911	Inventories	42
Ouachita Parish Homeland	Inventories	1,821
LA Watershed Initiative	Inventories	635
Jobs Plus Initiative	Inventories	2,586
Communications Dist. 911	Prepaid expenses and other assets	135,389
<b>Total Nonspendable</b>		<u>\$ 1,618,078</u>

<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
<b>Major Funds</b>		
General Fund		\$ 39,375
Special Revenue Funds		
Fire Department	Public Safety	25,864,711
Public Library	Culture and Recreation	15,865,810
Correctional Center	Public Safety	25,024,494
<b>Total Major Funds</b>		<u>66,794,390</u>

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<u>Fund</u>	<u>Restricted For</u>	<u>Amount</u>
<b>Non-Major Funds</b>		
Special Revenue Funds		
Public Works	Public Works	12,633,765
Road Program	Public Works	812,092
Green Oaks	Public Safety	10,603,771
Mosquito Abatement	Health and Welfare	4,312,271
Health Unit	Health and Welfare	2,085,843
Animal Protection & Control	Public Safety	889,377
Shelter Improvement Funds	Health and Welfare	98,030
Communications Dist. 911	Public Safety	5,854,372
Court Fees	Judicial	800,621
Criminal Juror Fees	Judicial	737,888
West Ouachita Ind Development	Economic Development	365,927
Business Development	Economic Development	168,110
Homeland Security	Public Safety	409,814
Urban Systems	Public Works	1,718,677
FEMA Buy-Out \$3,800,000	Public Works	43,992
PHOCAS	Economic Development	139,148
Section 8 Housing	Economic Development	188,212
Road Lighting Districts	Public Works	365,132
COVID-19 Disaster Recovery	Public Safety	84,082
Debt-Service Funds:		
West Ouachita Econ Develop District	Economic Development	609,357
East Ouachita Econ Develop District	Economic Development	
Jail	Capital Outlay	
Detention Home	Capital Outlay	142,969
West Ouachita Econ Develop District	Capital Outlay	3,001,992
East Ouachita Econ Develop District	Capital Outlay	3,280,530
<b>Total Non-Major Funds</b>		<u>49,347,575</u>
<b>Total Restricted</b>		<u>\$ 116,141,965</u>

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<u>Fund</u>	<u>Committed For</u>	<u>Amount</u>
<b>Major Funds</b>		
General Fund	Finance & Administration	\$ 4,244,584
General Fund	Health & Welfare	203,455
General Fund	Coroner	106,011
General Fund	Economic Development	243,538
<b>Total Major Funds</b>		<u>4,797,588</u>
<b>Non-Major Funds</b>		
<b>Special Revenue Funds</b>		
Administrative Fund	Finance & Administration	515,828
Cheniere Lake Park	Culture & Recreation	144,492
Permit Office	Public Works	118,649
Jail Maintenance Reserve	Public Safety	1,027,600
Drainage Program	Public Works	147,626
Humphries/Garrett Rd.	Public Works	163,577
Eagle Lake Subdivision	Public Works	9,128
Emergency Disease Control	Health and Welfare	829,842
Green Oaks Reserved	Public Safety	687,650
<b>Capital Projects Funds</b>		
Fire Department	Capital Outlay	8,302,506
Library	Capital Outlay	4,514,866
Health Unit	Capital Outlay	757,382
<b>Total Non-Major Funds</b>		<u>17,219,146</u>
<b>Total Committed</b>		<u>\$ 22,016,734</u>

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to the Financial Statements** For the Year Ended December 31, 2020

#### **Note 16- Concentrations and Uncertainties**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders and advisories and quarantining of people who may have been exposed to the virus. On March 25, 2020, Congress passed the CARES Act to help with the effects of the pandemic. The Police Jury received \$5,126,415 of federal monies from the act and \$670,000 spent on response to the pandemic. Because of the magnitude of the monies received during the year, the CARES Act was determined to be a major program within guidance.

#### **Note 17- Subsequent Events**

Management has evaluated subsequent events through September 30, 2021, the date which the financial statements were available to be issued and determined that the following events occurred subsequent to the reporting period that are required to be disclosed.

During February 2021, one of the coldest air masses to occur in the area passed through Ouachita Parish and ushered in a mix of snow, sleet, and freezing rain to the area. The combination of the record cold and both winter storms left power outages from ice, water shortages across much of the area, and roads impassable across many locations. The temperature and conditions in the area made recovery slow within the parish and subsequently Ouachita Parish became a Presidentially declared disaster area due to the damage resulting from the storm. Additionally, spring storms brought tornadoes and flooding to the parish. Management has evaluated the effects of the disasters and ensuing economic repercussions on the Jury. Management did not consider it necessary to make any adjustments to 2020 financial information and foresees no going concern issues due to these disasters.

In continued response to the COVID-19 pandemic and to assist the United States (US) with economic recovery, Congress passed the American Rescue Plan Act of 2021 (Act) on January 3, 2021. The Act allocated direct funding to governmental entities throughout the US including the Ouachita Parish Police Jury by way of the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the Act. The total amount allocated to the Parish is \$29,772,649 of which half could be requested during 2021 with no obligation to expend the funds until December 31, 2024. The Parish has requested and received its half being \$14,886,325 on May 20, 2021. There are certain parameters for eligible uses of the funds, and the elected officials of the Parish have been making careful consideration of the use of the funds within those parameters. However, as of the date of this report, the Parish has not expended or committed any of the funds.



**REQUIRED SUPPLEMENTARY INFORMATION  
(PART B)**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**General Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2020  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 9,930,984	\$ 12,060,997	\$ 12,060,996	\$ (1)
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	3,535,000	3,510,000	3,668,714	158,714
Other taxes	595,000	1,530,000	1,663,975	133,975
<b>Total taxes</b>	<u>4,130,000</u>	<u>5,040,000</u>	<u>5,332,689</u>	<u>292,689</u>
Licenses and permits	1,745,000	870,000	874,192	4,192
<b>Intergovernmental revenues</b>				
Federal grants	-	1,869,000	1,284,711	(584,289)
State funds	327,450	375,956	230,412	(145,544)
Local funds	184,000	123,000	186,439	63,439
<b>Total intergovernmental</b>	<u>511,450</u>	<u>2,367,956</u>	<u>1,701,562</u>	<u>(666,394)</u>
Fees, charges, and commissions for services	172,150	172,000	184,058	12,058
Fines and forfeitures	-	51,957	83,272	31,315
Use of money and property	213,600	159,801	159,559	(242)
Other revenues	405,500	402,226	2,010,582	1,608,356
Other sources	-	-	-	-
Sale of assets	-	-	-	-
Transfers in	160,000	350,370	350,020	(350)
<b>Total resources</b>	<u>7,337,700</u>	<u>9,414,310</u>	<u>10,695,934</u>	<u>1,281,624</u>
<b>Amounts available for appropriations</b>	<u>17,268,684</u>	<u>21,475,307</u>	<u>22,756,930</u>	<u>1,281,623</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
<b>General government</b>				
Legislative	302,066	262,155	259,591	2,564
Judicial	3,386,041	3,466,663	3,163,526	303,137
Elections	163,900	198,455	159,665	38,790
Finance and administration	615,580	597,720	508,392	89,328
Other general government	1,246,463	929,075	808,419	120,656
<b>Total general government</b>	<u>5,714,050</u>	<u>5,454,068</u>	<u>4,899,593</u>	<u>554,475</u>
Public safety	50,000	2,720,200	3,575,865	(855,665)
Public works	32,005	184,511	230,562	(46,051)
Health and welfare	5,100	7,500	7,537	(37)
Culture and recreation	166,120	154,980	54,185	100,795
Economic development	201,370	195,940	128,083	67,857
Capital outlay	1,867,200	1,368,030	1,282,688	85,342
Transfers out	712,261	667,321	667,321	-
<b>Total charges to appropriations</b>	<u>8,748,106</u>	<u>10,752,550</u>	<u>10,845,834</u>	<u>(93,284)</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>8,520,578</u>	\$ <u>10,722,757</u>	\$ <u>11,911,096</u>	\$ <u>1,188,339</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Fire Protection District No. 1 Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2020  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 22,334,474	\$ 24,300,425	\$ 24,300,425	\$ -
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	10,860,500	10,960,000	11,929,387	969,387
Sales	7,400,000	8,350,000	9,024,568	674,568
<b>Total taxes</b>	<u>18,260,500</u>	<u>19,310,000</u>	<u>20,953,955</u>	<u>1,643,955</u>
<b>Intergovernmental revenues</b>				
Federal funds		2,564,120	2,564,121	1
State funds	636,076	560,915	573,295	12,380
Local funds			-	-
<b>Total intergovernmental</b>	<u>636,076</u>	<u>3,125,035</u>	<u>3,137,416</u>	<u>12,381</u>
Use of money and property	215,000	225,980	197,058	(28,922)
Other revenues	28,280	17,090	10,004	(7,086)
Other sources				
Sale of assets	-	-	4,389	4,389
<b>Total resources</b>	<u>19,139,856</u>	<u>22,678,105</u>	<u>24,302,822</u>	<u>1,624,717</u>
<b>Amounts available for appropriations</b>	<u>41,474,330</u>	<u>46,978,530</u>	<u>48,603,247</u>	<u>1,624,717</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
Public safety	18,323,520	18,244,196	18,067,378	176,818
Capital outlay	562,000	514,100	376,868	137,232
Transfers out	1,900,000	4,228,225	4,228,225	-
<b>Total charges to appropriations</b>	<u>20,785,520</u>	<u>22,986,521</u>	<u>22,672,471</u>	<u>314,050</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>20,688,810</u>	\$ <u>23,992,009</u>	\$ <u>25,930,776</u>	\$ <u>1,938,767</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana  
**Public Library Fund**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2020  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 13,524,565	\$ 15,901,501	\$ 15,901,501	\$ -
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	8,627,500	8,627,500	8,934,627	307,127
<b>Intergovernmental revenues</b>				
Federal funds	3,800	112,800	112,893	93
State funds	349,328	349,328	344,643	(4,685)
Total intergovernmental	353,128	462,128	457,536	(4,592)
<b>Fees, charges, and commissions for services</b>		54,300	54,680	380
<b>Fines and forfeitures</b>	83,500	44,500	44,848	348
<b>Use of money and property</b>	252,550	128,150	133,493	5,343
<b>Other revenues</b>	5,325	5,975	103,935	97,960
Total resources	9,322,003	9,322,553	9,729,119	406,566
<b>Amounts available for appropriations</b>	22,846,568	25,224,054	25,630,620	406,566
<b>Charges to appropriations</b>				
<b>Current</b>				
Public Safety				-
Culture and recreation	8,156,269	7,529,594	6,957,849	571,745
Capital outlay	1,125,402	1,023,300	806,761	216,539
Transfers out	250,000	2,000,000	2,000,000	-
<b>Total charges to appropriations</b>	9,531,671	10,552,894	9,764,610	788,284
<b>Budgetary fund balance at end of year</b>	\$ 13,314,897	\$ 14,671,160	\$ 15,866,010	\$ 1,194,850

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Correctional Center**  
**Budgetary Comparison Schedule**  
For the Year Ended December 31, 2020  
(Unaudited)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>Budgetary fund balance at beginning of year</b>	\$ 18,124,300	\$ 21,077,458	\$ 21,077,458	\$ (181,508)
<b>Resources</b>				
<b>Taxes</b>				
Ad valorem	<u>10,454,500</u>	<u>10,454,500</u>	<u>10,759,281</u>	<u>304,781</u>
<b>Intergovernmental revenues</b>				
Federal funds	164,250	2,159,450	1,581,885	(577,565)
State funds	<u>2,670,000</u>	<u>3,025,000</u>	<u>25,290</u>	<u>(2,999,710)</u>
<b>Total intergovernmental</b>	<u>2,834,250</u>	<u>5,184,450</u>	<u>1,607,175</u>	<u>(3,577,275)</u>
<b>Fees, charges, and commissions for services</b>	1,974,000	2,031,000	5,131,387	3,100,387
<b>Use of money and property</b>	302,500	145,000	182,482	37,482
<b>Other revenues</b>	10,000	25,500	1,004,408	978,908
<b>Sale of assets</b>	-	-	-	-
<b>Total resources</b>	<u>15,575,250</u>	<u>17,840,450</u>	<u>18,684,733</u>	<u>844,283</u>
<b>Amounts available for appropriations</b>	<u>33,699,550</u>	<u>38,917,908</u>	<u>39,762,191</u>	<u>662,775</u>
<b>Charges to appropriations</b>				
<b>Current</b>				
Public safety	14,233,749	14,353,818	14,207,020	146,798
Capital outlay	588,000	429,050	237,652	191,398
Transfer out	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
<b>Total charges to appropriations</b>	<u>15,001,749</u>	<u>14,962,868</u>	<u>14,624,672</u>	<u>338,196</u>
<b>Budgetary fund balance at end of year</b>	\$ <u>18,697,801</u>	\$ <u>23,955,040</u>	\$ <u>25,137,519</u>	\$ <u>1,182,479</u>

## **OUACHITA PARISH POLICE JURY**

Monroe, Louisiana

### **Notes to Budgetary Comparison Schedules**

For the Year Ended December 31, 2020

**Budgetary Policies:** Preliminary budgets for the ensuing year, prepared on the modified accrual basis of accounting, are prepared annually by the Treasurer. During the months of September through November, the budget committee reviews the proposed budgets with the department heads and makes changes as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the Police Jury. Prior to the selected December meeting, the Police Jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's selected December meeting, and a notice of adoption which includes a summary of the budget is published in the official journal of the parish.

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to control parish operations. The Police Jury exercises budgetary control at the fund level. Within departments, the treasurer has the authority to make adjustments as necessary. However, the Treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts.

State law requires the Police Jury to amend its budgets when revenues plus projected revenues within a fund are expected to fall short than budgeted revenues by five percent or more and when expenditures and other uses of a fund are expected to exceed budgeted amounts by five percent or more. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Encumbrances at year end are not considered expenditures in the financial statements.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Changes in Total OPEB Liability and Related Ratios Cost Sharing Plans Only**  
Fiscal Year Ended December 31, 2020 (Unaudited)

<b>Total OPEB Liability</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service cost	\$ 190,837	\$156,255	\$174,333
Interest	490,123	647,401	596,092
Changes of benefit terms	-	-	-
Differences between expected and actual experience	817,133	361,570	(333,874)
Changes of assumptions	945,987	1,998,990	(975,564)
Benefit payments	(1,195,685)	(937,868)	(1,060,081)
<b>Net change in total OPEB liability</b>	<b>1,248,395</b>	<b>2,226,348</b>	<b>(1,599,094)</b>
<b>Total OPEB liability - beginning</b>	<b>18,485,541</b>	<b>16,259,193</b>	<b>17,858,287</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 19,733,936</b>	<b>\$ 18,485,541</b>	<b>\$ 16,259,193</b>
Covered-employee payroll	\$ 20,006,833	\$ 18,628,484	\$ 17,912,004
Net OPEB liability as a percentage of covered-employee payroll	98.64%	99.23%	90.77%
<b>Notes to Schedule</b>			
Benefit Change	None	None	None
<b>Changes of Assumptions</b>			
Discount Rate	4.10%	2.74%	2.12%
Mortality	RP-2000	RP-2000	RP-2000
Trend	5.50%	5.50%	5.50%

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

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Employer's Proportionate Share of Net Pension Liability**  
For the year ended December 31  
(Unaudited)

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>Parochial Employees' Retirement System of Louisiana</b>					
2020	2.182909%	\$ 102,760	\$ 13,833,435	0.74%	99.89%
2019	2.136730%	\$ 9,483,575	\$ 13,179,534	71.96%	88.86%
2018	2.097372%	\$ (1,556,767)	\$ 12,909,631	-12.06%	101.98%
2017	2.173240%	\$ 4,475,816	\$ 12,877,400	34.76%	94.15%
2016	2.124530%	\$ 5,592,374	\$ 12,170,087	45.95%	92.23%
2015	2.163770%	\$ 591,593	\$ 12,187,921	4.85%	99.15%
<b>Firefighters' Retirement System</b>					
2020	3.278215%	\$ 22,723,109	\$ 8,153,992	278.67%	72.61%
2019	3.309891%	\$ 20,726,240	\$ 8,012,600	258.67%	73.96%
2018	3.615969%	\$ 20,799,336	\$ 8,869,123	234.51%	74.76%
2017	3.798126%	\$ 21,770,285	\$ 8,838,316	246.32%	73.55%
2016	3.690679%	\$ 24,140,379	\$ 8,865,086	272.31%	68.16%
2015	3.695809%	\$ 19,946,696	\$ 8,104,403	246.12%	72.45%
<b>Louisiana State Employees' Retirement System</b>					
2020	0.0053%	\$ 437,188	\$ 113,320	389.23%	65.00%
2019	0.0054%	\$ 392,385	\$ 105,059	373.49%	62.90%
2018	0.0055%	\$ 373,937	\$ 103,143	362.54%	64.30%
2017	0.0056%	\$ 394,386	\$ 101,666	387.92%	62.54%
2016	0.0055%	\$ 430,870	\$ 100,143	430.25%	57.73%
2015	0.5300%	\$ 360,412	\$ 89,595	402.27%	62.70%
<b>Louisiana District Attorneys Retirement System</b>					
2020	1.9042%	\$ 1,508,680	\$ 1,182,636	127.57%	84.86%
2019	1.9685%	\$ 633,280	\$ 1,157,474	54.71%	93.13%
2018	1.7940%	\$ 577,291	\$ 1,115,406	51.76%	92.92%
2017	1.7594%	\$ 474,547	\$ 1,090,567	43.51%	93.57%
2016	1.8238%	\$ 349,080	\$ 1,073,296	32.52%	95.09%
2015	1.8092%	\$ 97,454	\$ 1,079,759	9.03%	98.56%
<b>Registrars of Voters Retirement System</b>					
2020	0.49880%	\$ 107,455	\$ 67,574	159.02%	83.32%
2019	0.48164%	\$ 90,068	\$ 66,153	136.15%	84.83%
2018	0.463150%	\$ 109,323	\$ 64,257	170.13%	80.57%
2017	0.395084%	\$ 86,725	\$ 57,734	150.21%	80.51%
2016	0.465176%	\$ 131,994	\$ 63,549	207.70%	73.98%
2015	0.468453%	\$ 114,726	\$ 63,896	179.55%	76.86%

**Notes:** The amounts presented have a measurement date of the previous fiscal year-end. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten year trend is compiled, only information for those years for which information is available is presented.



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Employer Contributions**  
For the year ended December 31  
(Unaudited)

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Parochial Employees' Retirement System of Louisiana</b>					
2020	\$ 1,839,760	\$ 1,839,760	\$ -	\$ 15,011,997	12.26%
2019	\$ 1,590,874	\$ 1,590,874	\$ -	\$ 13,833,435	11.50%
2018	\$ 1,508,682	\$ 1,508,682	\$ -	\$ 13,179,534	11.45%
2017	\$ 1,613,710	\$ 1,613,710	\$ -	\$ 12,909,631	12.50%
2016	\$ 1,674,062	\$ 1,674,062	\$ -	\$ 12,877,400	13.00%
2015	\$ 1,764,663	\$ 1,764,663	\$ -	\$ 12,170,087	14.50%
<b>Firefighters' Retirement System</b>					
2020	\$ 2,644,110	\$ 2,644,110	\$ -	\$ 8,758,520	30.19%
2019	\$ 2,151,046	\$ 2,151,046	\$ -	\$ 7,921,747	27.15%
2018	\$ 2,195,480	\$ 2,195,480	\$ -	\$ 8,284,831	26.50%
2017	\$ 2,288,621	\$ 2,288,621	\$ -	\$ 8,838,316	25.89%
2016	\$ 2,274,955	\$ 2,274,955	\$ -	\$ 8,685,085	26.19%
2015	\$ 2,286,313	\$ 2,286,313	\$ -	\$ 8,104,403	28.21%
<b>Louisiana State Employees' Retirement System</b>					
2020	\$ 46,251	\$ 46,251	\$ -	\$ 112,320	41.18%
2019	\$ 42,389	\$ 42,389	\$ -	\$ 106,094	39.95%
2018	\$ 40,219	\$ 40,219	\$ -	\$ 104,043	38.66%
2017	\$ 38,462	\$ 38,462	\$ -	\$ 101,666	37.83%
2016	\$ 37,485	\$ 37,485	\$ -	\$ 101,043	37.10%
2015	\$ 34,102	\$ 34,102	\$ -	\$ 89,595	38.06%
<b>Louisiana District Attorneys Retirement System</b>					
2020	\$ 49,229	\$ 49,229	\$ -	\$ 1,230,728	4.00%
2019	\$ 30,501	\$ 30,501	\$ -	\$ 1,156,161	2.64%
2018	\$ 7,312	\$ 7,312	\$ -	\$ 1,157,913	0.63%
2017	\$ -	\$ -	\$ -	\$ 1,090,567	0.00%
2016	\$ 18,694	\$ 18,694	\$ -	\$ 1,055,167	1.77%
2015	\$ 57,773	\$ 57,773	\$ -	\$ 1,079,759	5.35%
<b>Registrars of Voters Retirement System</b>					
2020	\$ 12,787	\$ 12,787	\$ -	\$ 71,040	18.00%
2019	\$ 11,694	\$ 11,694	\$ -	\$ 66,804	17.50%
2018	\$ 11,116	\$ 11,116	\$ -	\$ 65,389	17.00%
2017	\$ 10,589	\$ 10,589	\$ -	\$ 57,734	18.34%
2016	\$ 12,853	\$ 12,853	\$ -	\$ 60,270	21.33%
2015	\$ 14,936	\$ 14,936	\$ -	\$ 63,896	23.38%

Notes: The amounts presented are as of reporting date for the fiscal year-end. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten year trend is compiled, only information for those years for which information is available is presented.

**Notes to Required Supplementary Information**

No changes noted from benefit terms, assumptions, or size/composition of the population for the following plans:

Parochial Employees' Retirement System of Louisiana

Firefighters' Retirement System

Louisiana District Attorneys Retirement System

Registrars of Voters Retirement System

Louisiana State Employees' Retirement System

No changes noted for benefit terms, assumptions, or size/composition of the population, except for:

2017: Change of Assumption related to inflation and salary factors in the measurements of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**OTHER SUPPLEMENTARY INFORMATION**

**NON-MAJOR GOVERNMENTAL FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2020

	SPECIAL REVENUE FUNDS TOTAL	DEBT SERVICE FUNDS TOTAL	CAPITAL PROJECTS FUNDS TOTAL	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 37,405,972	\$ 827,080	\$ 21,138,481	\$ 59,371,533
Investments	1,047,073	-	4,069,336	5,116,409
Receivables				
Ad valorem taxes	5,534,199	10	-	5,534,209
Sales taxes	1,667,738	1,123,961	-	2,791,699
Special assessments	173,806	12	-	173,818
Other receivables	862,519	-	-	862,519
Due from other governments	2,446,546	-	557,687	3,004,233
Prepaid expenses and other assets	135,389	-	-	135,389
Inventories	1,296,105	-	-	1,296,105
<b>TOTAL ASSETS</b>	<b>\$ 50,569,347</b>	<b>\$ 1,951,063</b>	<b>\$ 25,765,504</b>	<b>\$ 78,285,914</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable & accrued expenses	\$ 2,046,181	\$ 29	\$ 653,504	\$ 2,699,714
Due to other funds	855,841	-	413,959	1,269,800
Unearned revenues	25,135	-	-	25,135
Deposits held	247,369	-	-	247,369
<b>Total liabilities</b>	<b>3,174,526</b>	<b>29</b>	<b>1,067,463</b>	<b>4,242,018</b>
<b>Fund Equity</b>				
<b>Fund balance</b>				
<b>Nonspendable</b>				
Prepaid expenses and other assets	135,389	-	-	135,389
Inventories	1,296,105	-	-	1,296,105
<b>Spendable</b>				
Restricted	42,311,124	610,960	6,425,491	49,347,575
Committed	3,644,392	-	13,574,754	17,219,146
Unassigned	7,811	1,340,074	4,697,796	6,045,681
<b>Total fund balance</b>	<b>47,394,821</b>	<b>1,951,034</b>	<b>24,698,041</b>	<b>74,043,896</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 50,569,347</b>	<b>\$ 1,951,063</b>	<b>\$ 25,765,504</b>	<b>\$ 78,285,914</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2020

	SPECIAL REVENUE FUNDS TOTAL	DEBT SERVICE FUNDS TOTAL	CAPITAL PROJECTS FUNDS TOTAL	TOTAL
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 5,921,891	\$ 6	\$ -	\$ 5,921,897
Sales	9,024,565	6,124,338	-	15,148,903
Other	3,155,297	-	-	3,155,297
Licenses, permits, and assessments	538,191	-	-	538,191
Intergovernmental				
Federal	7,964,186	-	557,687	8,521,873
State	1,844,232	-	-	1,844,232
Local	2,570,121	-	-	2,570,121
Fees, charges, and commissions for services	3,568,361	-	-	3,568,361
Fines and forfeitures	1,807,545	-	-	1,807,545
Use of money and property	418,206	9,881	185,033	613,120
Other revenues	186,690	-	-	186,690
Total revenues	<u>36,999,285</u>	<u>6,134,225</u>	<u>742,720</u>	<u>43,876,230</u>
<b>Expenditures</b>				
Current				
General government				
Judicial	4,767,240	-	-	4,767,240
Elections	-	-	-	-
Finance and administration	1,736,942	120	35,551	1,772,613
Other	-	-	6,175	6,175
Public safety	6,362,541	-	217	6,362,758
Public works	6,665,400	-	16,935	6,682,335
Health and welfare	2,420,637	-	56	2,420,693
Culture and recreation	136,502	-	60	136,562
Economic development	4,861,654	-	-	4,861,654
Debt service				
Principal	-	1,250,000	-	1,250,000
Interest	2	295,333	-	295,335
Other service costs	-	-	62,199	62,199
Capital expenditures	4,742,459	-	6,836,966	11,579,425
Total expenditures	<u>31,693,377</u>	<u>1,545,453</u>	<u>6,958,159</u>	<u>40,196,989</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,305,908</b>	<b>4,588,772</b>	<b>(6,215,439)</b>	<b>3,679,241</b>
<b>Other financing sources/(uses)</b>				
Sale of assets	81,323	-	-	81,323
Proceeds from debt issued	-	-	-	-
Transfers in	2,422,301	-	12,771,600	15,193,901
Transfers out	(1,950,000)	(4,000,000)	(2,518,375)	(8,468,375)
Total other financing sources/(uses)	<u>553,624</u>	<u>(4,000,000)</u>	<u>10,253,225</u>	<u>6,806,849</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>5,859,532</b>	<b>588,772</b>	<b>4,037,786</b>	<b>10,486,090</b>
<b>Fund balances at beginning of year</b>	<b>41,535,289</b>	<b>1,362,262</b>	<b>20,660,255</b>	<b>63,557,806</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 47,394,821</b>	<b>\$ 1,951,034</b>	<b>\$ 24,698,041</b>	<b>\$ 74,043,896</b>

**NON-MAJOR SPECIAL REVENUE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

Combining Balance Sheet  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2020

	ROAD PROGRAM	PUBLIC WORKS	GREEN OAKS DETENTION CENTER	CRIMINAL COURT	MOSQUITO ABATEMENT DISTRICT	CHENIERE LAKE PARK	HEALTH UNIT	ANIMAL PROTECTION & CONTROL	PERMIT OFFICE	JAIL MAINTENANCE RESERVE	SHELTER IMPROVEMENT
<b>ASSETS</b>											
Cash and cash equivalents	\$ 696,446	\$ 10,506,105	\$ 7,450,210	\$ -	\$ 2,818,168	\$ 172,262	\$ 1,677,152	\$ 434,893	\$ 147,556	\$ 1,027,600	\$ 98,030
Investments	-	1,047,073	-	-	-	-	-	-	-	-	-
Receivables											
Ad valorem taxes	-	-	3,157,579	-	1,513,455	-	435,591	381,081	-	-	-
Sales taxes	-	1,667,738	-	-	-	-	-	-	-	-	-
Special assessments	-	7,050	-	-	-	-	-	-	-	-	-
Other receivables	46,151	40,547	2,075	-	976	45	330	2,784	400	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	83,525	-	146,423	615,725	-	-	6,019	93,981	-	-	-
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	283,341	52,748	-	955,567	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 826,122</b>	<b>\$ 13,551,854</b>	<b>\$ 10,809,035</b>	<b>\$ 615,725</b>	<b>\$ 5,288,166</b>	<b>\$ 172,307</b>	<b>\$ 2,119,092</b>	<b>\$ 912,739</b>	<b>\$ 147,956</b>	<b>\$ 1,027,600</b>	<b>\$ 98,030</b>
<b>LIABILITIES AND FUND EQUITY</b>											
<b>Liabilities</b>											
Accounts payable and accrued expenses	\$ 14,030	\$ 377,469	\$ 152,016	\$ 232,412	\$ 20,328	\$ 13,090	\$ 33,249	\$ 23,362	\$ 29,307	\$ -	\$ -
Due to other funds	-	-	-	383,313	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	25,135	-	-	-	-	-	-	-	-	-
Deposits held	-	232,144	500	-	-	14,725	-	-	-	-	-
Total liabilities	14,030	634,748	152,516	615,725	20,328	27,815	33,249	23,362	29,307	-	-
<b>Fund Equity</b>											
<b>Fund balance</b>											
<b>Nonspendable</b>											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	283,341	52,748	-	955,567	-	-	-	-	-	-
<b>Spendable</b>											
Restricted	812,092	12,633,765	10,603,771	-	4,312,271	-	2,085,843	889,377	-	-	98,030
Committed	-	-	-	-	-	144,492	-	-	118,649	1,027,600	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	812,092	12,917,106	10,656,519	-	5,267,838	144,492	2,085,843	889,377	118,649	1,027,600	98,030
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 826,122</b>	<b>\$ 13,551,854</b>	<b>\$ 10,809,035</b>	<b>\$ 615,725</b>	<b>\$ 5,288,166</b>	<b>\$ 172,307</b>	<b>\$ 2,119,092</b>	<b>\$ 912,739</b>	<b>\$ 147,956</b>	<b>\$ 1,027,600</b>	<b>\$ 98,030</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

Combining Balance Sheet  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2020

	COMMUNICATIONS		CRIMINAL	W. OUACHITA		OUACHITA		URBAN	F.E.M.A.	
	DISTRICT 911	COURT	JUROR	INDUSTRIAL	BUSINESS	PARISH	DRAINAGE	SYSTEMS	BUY OUT	ADMINISTRATIVE
	SERVICE	FEES	FEES	DEVELOPMENT	DEVELOPMENT	SECURITY &	PROGRAM			
<b>ASSETS</b>										
Cash and cash equivalents	\$ 5,241,329	\$ 797,646	\$ 734,562	\$ 347,590	\$ 168,110	\$ 335,447	\$ 143,104	\$ 1,633,593	\$ 35,147	\$ 626,941
Investments	-	-	-	-	-	-	-	-	-	-
Receivables										
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	18,945	-	-	-	-	-	-
Other receivables	666,422	-	-	-	-	120	-	-	9,390	106
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	3,375	3,326	-	-	84,007	46,109	881,721	-	6,893
Prepaid expenses and other assets	135,389	-	-	-	-	-	-	-	-	-
Inventories	42	-	-	-	-	1,821	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,043,182</b>	<b>\$ 801,021</b>	<b>\$ 737,888</b>	<b>\$ 366,535</b>	<b>\$ 168,110</b>	<b>\$ 421,395</b>	<b>\$ 189,213</b>	<b>\$ 2,515,314</b>	<b>\$ 44,537</b>	<b>\$ 633,940</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Liabilities</b>										
Accounts payable and accrued expenses	\$ 53,379	\$ 400	\$ -	\$ 608	\$ -	\$ 9,760	\$ 41,587	\$ 796,637	\$ 545	\$ 118,112
Due to other funds	-	-	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>53,379</b>	<b>400</b>	<b>-</b>	<b>608</b>	<b>-</b>	<b>9,760</b>	<b>41,587</b>	<b>796,637</b>	<b>545</b>	<b>118,112</b>
<b>Fund Equity</b>										
<b>Fund balance</b>										
<b>Nonspendable</b>										
Prepaid expenses and other assets	135,389	-	-	-	-	-	-	-	-	-
Inventories	42	-	-	-	-	1,821	-	-	-	-
<b>Spendable</b>										
Restricted	5,854,372	800,621	737,888	365,927	168,110	409,814	-	1,718,677	43,992	-
Committed	-	-	-	-	-	-	147,626	-	-	515,828
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>5,989,803</b>	<b>800,621</b>	<b>737,888</b>	<b>365,927</b>	<b>168,110</b>	<b>411,635</b>	<b>147,626</b>	<b>1,718,677</b>	<b>43,992</b>	<b>515,828</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 6,043,182</b>	<b>\$ 801,021</b>	<b>\$ 737,888</b>	<b>\$ 366,535</b>	<b>\$ 168,110</b>	<b>\$ 421,395</b>	<b>\$ 189,213</b>	<b>\$ 2,515,314</b>	<b>\$ 44,537</b>	<b>\$ 633,940</b>

(Continued)



**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana  
 Combining Balance Sheet  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
 For Year Ended December 31, 2020

	HUMPHRIES/ GARRETT RD SUBDIVISION	EAGLE LAKE SUBDIVISION ROAD	EMERGENCY DISEASE CONTROL	GREEN OAKS JUVENILE DETENTION CENTER RESERV	CDBG PINK STREET	CDBG VIOLET / IRIS STREET	LEAP	NATIONAL DISLOCATED GRANT	DISABILITY EMPLOYMENT	PHOCAS GRANT	SECTION 8 HOUSING CHOICE VOUCHER
<b>ASSETS</b>											
Cash and cash equivalents	\$ 163,129	\$ 9,128	\$ 829,842	\$ 687,650	\$ -	\$ -	\$ 540	\$ 392	\$ 323	\$ 142,508	\$ 201,097
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Ad valorem taxes	-	-	-	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-
Other receivables	448	-	-	-	26,372	22,373	-	-	-	-	3,144
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	4,287	-	-	-	118
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 163,577</b>	<b>\$ 9,128</b>	<b>\$ 829,842</b>	<b>\$ 687,650</b>	<b>\$ 26,372</b>	<b>\$ 22,373</b>	<b>\$ 4,827</b>	<b>\$ 392</b>	<b>\$ 323</b>	<b>\$ 142,508</b>	<b>\$ 204,359</b>
<b>LIABILITIES AND FUND EQUITY</b>											
<b>Liabilities</b>											
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,827	\$ 392	\$ 323	\$ 3,360	\$ 9,722
Due to other funds	-	-	-	-	26,372	22,373	-	-	-	-	6,425
Due to other governments	-	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-	-
Deposits held	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,372</b>	<b>22,373</b>	<b>4,827</b>	<b>392</b>	<b>323</b>	<b>3,360</b>	<b>16,147</b>
<b>Fund Equity</b>											
<b>Fund balance</b>											
<b>Nonspendable</b>											
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
<b>Spendable</b>											
Restricted	-	-	-	-	-	-	-	-	-	139,148	188,212
Committed	163,577	9,128	829,842	687,650	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balance</b>	<b>163,577</b>	<b>9,128</b>	<b>829,842</b>	<b>687,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,148</b>	<b>188,212</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 163,577</b>	<b>\$ 9,128</b>	<b>\$ 829,842</b>	<b>\$ 687,650</b>	<b>\$ 26,372</b>	<b>\$ 22,373</b>	<b>\$ 4,827</b>	<b>\$ 392</b>	<b>\$ 323</b>	<b>\$ 142,508</b>	<b>\$ 204,359</b>

(Continued)

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana  
Combining Balance Sheet  
**SPECIAL REVENUE FUNDS (NON MAJOR)**  
For Year Ended December 31, 2020

	ROAD LIGHTING DISTRICTS	LA WATERSHED INITIATIVE	CDBG BROWNVILLE WATER SYSTEM	COVID-19 DISASTER RECOVERY	HUD COVID FUNDS	WORKFORCE INVESTMENT OPPORTUNITY ACT				TOTAL
						ADULT PROGRAM	YOUTH PROGRAM	DISLOCATED WORKER	JOBS PLUS INITIATIVE	
<b>ASSETS</b>										
Cash and cash equivalents	\$ 192,186	\$ -	\$ -	\$ -	\$ 87,286	\$ -	\$ -	\$ -	\$ -	\$ 37,405,972
Investments	-	-	-	-	-	-	-	-	-	1,047,073
Receivables										
Ad valorem taxes	46,493	-	-	-	-	-	-	-	-	5,534,199
Sales taxes	-	-	-	-	-	-	-	-	-	1,667,738
Special assessments	147,811	-	-	-	-	-	-	-	-	173,806
Other receivables	189	-	24,475	-	-	-	-	-	16,172	862,519
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	26,708	-	17,262	-	159,809	115,139	149,932	2,187	2,446,546
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	135,389
Inventories	-	-	-	-	-	-	-	-	2,586	1,296,105
<b>TOTAL ASSETS</b>	<b>\$ 386,679</b>	<b>\$ 26,708</b>	<b>\$ 24,475</b>	<b>\$ 17,262</b>	<b>\$ 87,286</b>	<b>\$ 159,809</b>	<b>\$ 115,139</b>	<b>\$ 149,932</b>	<b>\$ 20,945</b>	<b>\$ 50,569,347</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Liabilities</b>										
Accounts payable and accrued expenses	\$ 13,736	\$ -	\$ 5,500	\$ 3,578	\$ 3,204	\$ 14,497	\$ 27,965	\$ 37,735	\$ 5,051	\$ 2,046,181
Due to other funds	-	26,708	18,975	13,684	-	145,312	87,174	112,197	13,308	855,841
Due to other governments	-	-	-	-	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	25,135
Deposits held	-	-	-	-	-	-	-	-	-	247,369
<b>Total liabilities</b>	<b>13,736</b>	<b>26,708</b>	<b>24,475</b>	<b>17,262</b>	<b>3,204</b>	<b>159,809</b>	<b>115,139</b>	<b>149,932</b>	<b>18,359</b>	<b>3,174,526</b>
<b>Fund Equity</b>										
<b>Fund balance</b>										
<b>Nonspendable</b>										
Prepaid expenses and other assets	-	-	-	-	-	-	-	-	-	135,389
Inventories	-	-	-	-	-	-	-	-	2,586	1,296,105
<b>Spendable</b>										
Restricted	365,132	-	-	-	84,082	-	-	-	-	42,311,124
Committed	-	-	-	-	-	-	-	-	-	3,644,392
Unassigned	7,811	-	-	-	-	-	-	-	-	7,811
<b>Total fund balance</b>	<b>372,943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,586</b>	<b>47,394,821</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 386,679</b>	<b>\$ 26,708</b>	<b>\$ 24,475</b>	<b>\$ 17,262</b>	<b>\$ 87,286</b>	<b>\$ 159,809</b>	<b>\$ 115,139</b>	<b>\$ 149,932</b>	<b>\$ 20,945</b>	<b>\$ 50,569,347</b>

(Concluded)

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 SPECIAL REVENUE FUNDS (Non Major)  
 For the Year Ended December 31, 2020**

	ROAD PROGRAM	PUBLIC WORKS	GREEN OAKS DETENTION CENTER	CRIMINAL COURT	MOSQUITO ABATEMENT DISTRICT	CHENIERE LAKE PARK	HEALTH UNIT	ANIMAL PROTECTION & CONTROL	PERMIT OFFICE	JAIL MAINTENANCE RESERVE	SHELTER IMPROVEMEN	COMMUNICATIONS DISTRICT 911 SERVICE
<b>Revenues</b>												
<b>Taxes</b>												
Ad valorem	\$ -	\$ -	\$ 3,391,523	\$ -	\$ 1,625,871	\$ -	\$ 472,451	\$ 404,746	\$ -	\$ -	\$ -	\$ -
Sales Tax Revenue	-	9,024,565	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	3,155,297
<b>Total taxes</b>	-	9,024,565	3,391,523	-	1,625,871	-	472,451	404,746	-	-	-	3,155,297
Licenses, permits and assessments	-	7,225	-	-	-	-	-	-	349,351	-	-	-
<b>Intergovernmental</b>												
Federal	-	177,449	722,446	5,818	6,585	-	1,038	3,295	-	-	-	5,331
State	1,119,539	-	130,821	330,095	-	-	21,105	12,753	-	-	-	-
Local	-	-	-	2,361,809	-	-	-	-	-	-	-	-
<b>Total intergovernmental</b>	1,119,539	177,449	853,267	2,697,722	6,585	-	22,143	16,048	-	-	-	5,331
Fees, charges and commissions for services	-	5,776	1,070,143	-	-	27,760	-	83,213	-	-	-	-
Fines and forfeitures	-	-	-	1,659,655	-	-	-	11,030	-	-	-	-
Use of money and property	12,761	83,539	73,786	45	74,095	1,325	107,996	6,292	1,074	7,447	807	39,359
Other revenues	-	7,444	7,074	-	18,384	-	-	128,928	-	-	-	7,395
<b>Total revenue</b>	1,132,300	9,305,998	5,395,793	4,357,422	1,684,935	29,085	602,590	650,257	350,425	7,447	807	3,207,382
<b>Expenditures</b>												
<b>Current</b>												
<b>General government</b>												
Judicial	-	-	-	4,357,422	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8,242	-	-	-	-	-	-	-	-	72	-	-
<b>Total general government</b>	8,242	-	-	4,357,422	-	-	-	-	-	72	-	-
<b>Public safety</b>	-	515,469	3,659,615	-	-	-	-	-	11,802	-	-	1,821,415
Public works	148,590	5,519,737	-	-	-	-	-	-	402,569	-	-	-
Health and welfare	-	-	-	-	1,355,573	-	482,233	519,760	-	-	-	-
Culture and recreation	-	-	-	-	-	136,494	-	-	-	-	8	-
Economic development	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	236,807	26,579	-	18,939	3,370	3,650	43,461	-	-	-	74,449
<b>Total expenditures</b>	156,832	6,272,013	3,686,194	4,357,422	1,374,512	139,864	485,883	563,221	414,371	72	8	1,895,864
<b>Excess (deficiency) of revenues over expenditures</b>	975,468	3,033,985	1,709,599	-	310,423	(110,779)	116,647	87,036	(63,946)	7,375	799	1,311,518
<b>Other financing sources (uses)</b>												
Sale of Assets	-	80,063	-	-	535	-	-	-	-	-	-	725
Transfers in	-	15,000	-	-	-	125,000	-	-	70,000	180,000	-	-
Transfers out	(1,750,000)	-	(150,000)	-	-	-	(50,000)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	(1,750,000)	95,063	(150,000)	-	535	125,000	(50,000)	-	70,000	180,000	-	725
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	(774,532)	3,129,048	1,559,599	-	310,958	14,221	66,647	87,036	6,054	187,375	799	1,312,243
<b>Fund Balances at Beginning of Year</b>	1,586,624	9,788,058	9,096,920	-	4,956,880	130,271	2,019,196	802,341	112,595	840,225	97,231	4,677,560
<b>FUND BALANCES AT END OF YEAR</b>	\$ 812,092	\$ 12,917,106	\$ 10,656,519	\$ -	\$ 5,267,838	\$ 144,492	\$ 2,085,843	\$ 889,377	\$ 118,649	\$ 1,027,600	\$ 98,030	\$ 5,989,803

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana  
 Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
**SPECIAL REVENUE FUNDS (Non Major)**  
 For the Year Ended December 31, 2020

	CRIMINAL		W. OUACHITA	BUSINESS	OUACHITA	DRAINAGE	URBAN	F.E.M.A.	HUMPHRIES/		EAGLE LAKE	EMERGENCY
	COURT	JUROR	INDUSTRIAL	DEVELOPMENT	PARISH	PROGRAM	SYSTEMS	BUY OUT	ADMINISTRATIVE	ROAD	SUBDIVISION -	DISEASE
	FEES	FEES	MAINTENANCE	DEVELOPMENT	HOMELAND					SUBDIVISION	ROAD	CONTROL
<b>Revenues</b>												
<b>Taxes</b>												
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total taxes</b>	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits and assessments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intergovernmental</b>												
Federal	-	-	-	-	221,940	-	2,465,453	-	6,023	-	-	-
State	-	-	-	-	-	229,919	-	-	-	-	-	-
Local	-	-	-	-	84,176	-	-	-	-	-	-	-
<b>Total intergovernmental</b>	-	-	-	-	306,116	229,919	2,465,453	-	6,023	-	-	-
Fees, charges and commissions for services	-	-	-	-	-	-	-	-	1,717,463	-	-	-
Fines and forfeitures	68,801	68,059	-	-	-	-	-	-	-	-	-	-
Use of money and property	7,186	6,123	2,909	1,383	2,771	3,433	6,103	296	-	1,312	75	6,829
Other revenues	-	-	3,600	-	-	-	-	5,638	145	5,376	-	-
<b>Total revenue</b>	<b>75,987</b>	<b>74,182</b>	<b>6,509</b>	<b>1,383</b>	<b>308,887</b>	<b>233,352</b>	<b>2,471,556</b>	<b>5,934</b>	<b>1,723,631</b>	<b>6,688</b>	<b>75</b>	<b>6,829</b>
<b>Expenditures</b>												
<b>Current</b>												
<b>General government</b>												
Judicial	257,573	152,198	-	-	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	1,679,172	-	-	-
<b>Total general government</b>	<b>257,573</b>	<b>152,198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,679,172</b>	<b>-</b>	<b>-</b>	<b>-</b>
Public safety	-	-	-	-	354,240	-	-	-	-	-	-	-
Public works	-	-	-	-	-	185,296	85,120	9,728	-	12	1	63
Health and welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Economic development	-	-	8,581	13	-	-	-	-	-	-	-	-
Debt Service-Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	43,062	490,803	3,771,903	-	29,636	-	-	-
<b>Total expenditures</b>	<b>257,573</b>	<b>152,198</b>	<b>8,581</b>	<b>13</b>	<b>397,302</b>	<b>675,899</b>	<b>3,857,023</b>	<b>9,728</b>	<b>1,708,808</b>	<b>12</b>	<b>1</b>	<b>63</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(181,586)</b>	<b>(78,016)</b>	<b>(2,072)</b>	<b>1,370</b>	<b>(88,415)</b>	<b>(442,547)</b>	<b>(1,385,467)</b>	<b>(3,794)</b>	<b>14,823</b>	<b>6,676</b>	<b>74</b>	<b>6,766</b>
<b>Other financing sources (uses)</b>												
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	87,301	40,000	1,750,000	5,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,301</b>	<b>40,000</b>	<b>1,750,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(181,586)</b>	<b>(78,016)</b>	<b>(2,072)</b>	<b>1,370</b>	<b>(1,114)</b>	<b>(402,547)</b>	<b>364,533</b>	<b>1,206</b>	<b>14,823</b>	<b>6,676</b>	<b>74</b>	<b>6,766</b>
<b>Fund Balances at Beginning of Year</b>	<b>982,207</b>	<b>815,904</b>	<b>367,999</b>	<b>166,740</b>	<b>412,749</b>	<b>550,173</b>	<b>1,354,144</b>	<b>42,786</b>	<b>501,005</b>	<b>156,901</b>	<b>9,054</b>	<b>823,076</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 800,621</b>	<b>\$ 737,888</b>	<b>\$ 365,927</b>	<b>\$ 168,110</b>	<b>\$ 411,635</b>	<b>\$ 147,626</b>	<b>\$ 1,718,677</b>	<b>\$ 43,992</b>	<b>\$ 515,828</b>	<b>\$ 163,577</b>	<b>\$ 9,128</b>	<b>\$ 829,842</b>

(Continued)

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
**SPECIAL REVENUE FUNDS (Non Major)**  
 For the Year Ended December 31, 2020

	GREEN OAKS											
	JUVENILE	CDBG	CDBG	NATIONAL	DISABILITY		SECTION 8	ROAD	LA			
	DETENTION	PINK	VIOLET / IRIS	DISLOCATED	EMPLOYMENT	PHOCAS GRANT	HOUSING	LIGHTING	WATERSHED			
	ENTER RESERV	STREET	STREETS	LEAP	GRANT		CHOICE	DISTRICTS	INITIATIVE			
<b>Revenues</b>												
Taxes												
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,300	\$ -			
Sales Tax Revenue	-	-	-	-	-	-	-	-	-			
Other	-	-	-	-	-	-	-	-	-			
Total taxes	-	-	-	-	-	-	-	27,300	-			
Licenses, permits and assessments	-	-	-	-	-	-	-	181,615	-			
Intergovernmental												
Federal	-	-	-	110,400	-	-	69,835	2,671,159	-		26,708	
State	-	-	-	-	-	-	-	-	-		-	
Local	-	-	-	-	-	-	-	261	-		-	
Total intergovernmental	-	-	-	110,400	-	-	69,835	2,671,420	-		26,708	
Fees, charges and commissions for services	-	-	-	-	-	-	-	664,006	-		-	
Fines and forfeitures	-	-	-	-	-	-	-	-	-		-	
Use of money and property	4,818	-	-	-	-	-	1,410	2,022	3,070		-	
Other revenues	-	-	-	-	-	-	-	2,706	-		-	
Total revenue	4,818	-	-	110,400	-	-	71,245	3,340,154	211,985		26,708	
<b>Expenditures</b>												
Current												
General government												
Judicial	47	-	-	-	-	-	-	-	-		-	
Elections	-	-	-	-	-	-	-	-	-		-	
Finance and administration	-	-	-	-	-	-	-	-	-		-	
Total general government	47	-	-	-	-	-	-	-	-		-	
Public safety	-	-	-	-	-	-	-	-	-		-	
Public works	-	-	-	-	-	-	-	-	163,701		26,708	
Health and welfare	-	-	-	-	-	-	-	-	-		-	
Culture and recreation	-	-	-	-	-	-	-	-	-		-	
Economic development	-	-	-	110,400	-	-	104,012	3,367,137	-		-	
Debt Service-Interest	-	-	-	-	-	-	-	-	2		-	
Capital outlay												
Total expenditures	47	-	-	110,400	-	-	104,012	3,367,137	163,703		26,708	
Excess (deficiency) of revenues over expenditures	4,771	-	-	-	-	-	(32,767)	(26,983)	48,282		-	
Other financing sources (uses)												
Sale of Assets	-	-	-	-	-	-	-	-	-		-	
Transfers in	150,000	-	-	-	-	-	-	-	-		-	
Transfers out	-	-	-	-	-	-	-	-	-		-	
Total other financing sources (uses)	150,000	-	-	-	-	-	-	-	-		-	
Excess (deficiency) of revenues and other sources over expenditures and other uses	154,771	-	-	-	-	-	(32,767)	(26,983)	48,282		-	
Fund Balances at Beginning of Year	532,879	-	-	-	-	-	171,915	215,195	324,661		-	
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 687,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,148</b>	<b>\$ 188,212</b>	<b>\$ 372,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Continued)

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 SPECIAL REVENUE FUNDS (Non Major)  
 For the Year Ended December 31, 2020**

	CDBG BROWNVILLE WATER SYSTEM	COVID-19 DISASTER RECOVERY	HUD COVID FUNDS	WORKFORCE INVESTMENT OPPORTUNITY ACT				TOTAL
				ADULT PROGRAM	YOUTH PROGRAM	DISLOCATED WORKER	JOBS PLUS INITIATIVE	
<b>Revenues</b>								
Taxes								
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,921,891
Sales Tax Revenue	-	-	-	-	-	-	-	9,024,565
Other	-	-	-	-	-	-	-	3,135,297
Total taxes	-	-	-	-	-	-	-	18,101,753
Licenses, permits and assessments	-	-	-	-	-	-	-	538,191
Intergovernmental								
Federal	-	17,262	129,891	436,029	382,312	387,044	118,168	7,964,186
State	-	-	-	-	-	-	-	1,844,232
Local	123,875	-	-	-	-	-	-	2,570,121
Total intergovernmental	#####	17,262	129,891	436,029	382,312	387,044	118,168	12,378,539
Fees, charges and commissions for services	-	-	-	-	-	-	-	3,568,361
Fines and forfeitures	-	-	-	-	-	-	-	1,807,545
Use of money and property	-	-	-	-	-	-	-	418,206
Other revenues	-	-	-	-	-	-	-	186,690
Total revenue	#####	17,262	129,891	436,029	382,312	387,044	118,168	36,999,285
<b>Expenditures</b>								
Current								
General government								
Judicial	-	-	-	-	-	-	-	4,767,240
Elections	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	16,571	16,704	16,181	-	1,736,942
Total general government	-	-	-	16,571	16,704	16,181	-	6,504,182
Public safety	-	-	-	-	-	-	-	6,362,541
Public works	123,875	-	-	-	-	-	-	6,665,400
Health and welfare	-	17,262	45,809	-	-	-	-	2,420,637
Culture and recreation	-	-	-	-	-	-	-	136,502
Economic development	-	-	-	419,458	365,608	370,863	115,582	4,861,654
Debt Service-Interest	-	-	-	-	-	-	-	2
Capital outlay	-	-	-	-	-	-	-	4,742,459
Total expenditures	#####	17,262	45,809	436,029	382,312	387,044	115,582	31,693,377
Excess (deficiency) of revenues over expenditures	-	-	84,082	-	-	-	2,586	5,305,908
Other financing sources (uses)								
Sale of Assets	-	-	-	-	-	-	-	81,323
Transfers in	-	-	-	-	-	-	-	2,422,301
Transfers out	-	-	-	-	-	-	-	(1,930,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	553,624
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	84,082	-	-	-	2,586	5,859,532
Fund Balances at Beginning of Year	-	-	-	-	-	-	-	41,535,289
<b>FUND BALANCES AT END OF YEAR</b>	\$ -	\$ -	\$ 84,082	\$ -	\$ -	\$ -	\$ 2,586	47,394,821

(Concluded)

**NON-MAJOR DEBT SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Debet Service Funds (Nonmajor)**  
For the Year Ended December 31, 2020

	<b>ECONOMIC DEVELOPMENT</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>TOTAL</b>
<b>ASSETS</b>				
<b>Cash and cash equivalents</b>	\$ 1,610	\$ 230,366	\$ 595,104	\$ 827,080
<b>Receivables</b>				
Ad Valorem	10	-	-	10
Sales taxes	-	378,991	744,970	1,123,961
Other	12	-	-	12
<b>TOTAL ASSETS</b>	<b>\$ 1,632</b>	<b>\$ 609,357</b>	<b>\$ 1,340,074</b>	<b>\$ 1,951,063</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable - Trade	\$ 29	\$ -	\$ -	\$ 29
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>
<b>Fund equity</b>				
Fund balance				
Spendable				
Restricted for debt service	1,603	609,357		610,960
Unassigned			1,340,074	1,340,074
<b>Total fund balance</b>	<b>1,603</b>	<b>609,357</b>	<b>1,340,074</b>	<b>1,951,034</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,632</b>	<b>\$ 609,357</b>	<b>\$ 1,340,074</b>	<b>\$ 1,951,063</b>



**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana

**Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Debt Service Funds (Nonmajor)  
 For the Year Ended December 31, 2020**

	<b>ECONOMIC DEVELOPMENT</b>	<b>WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT</b>	<b>TOTAL</b>
<b>Revenues</b>				
Taxes				
Ad Valorem Taxes	\$ 6	\$ -	\$ -	\$ 6
Sales	-	2,125,788	3,998,550	6,124,338
Use of money and property	20	1,804	8,057	9,881
Total revenues	<u>26</u>	<u>2,127,592</u>	<u>4,006,607</u>	<u>6,134,225</u>
<b>Expenditures</b>				
Current				
General Government				
Finance and administration	2	25	93	120
Debt Service-Principal	-	665,000	585,000	1,250,000
Debt Service-Interest	-	103,632	191,701	295,333
Total expenditures	<u>2</u>	<u>768,657</u>	<u>776,794</u>	<u>1,545,453</u>
Excess of revenues over expenditures	24	1,358,935	3,229,813	4,588,772
<b>Other financing uses</b>				
Transfers out	-	(1,000,000)	(3,000,000)	(4,000,000)
Total other financing uses	<u>-</u>	<u>(1,000,000)</u>	<u>(3,000,000)</u>	<u>(4,000,000)</u>
Excess (deficiency) of revenues over expenditures and other uses	24	358,935	229,813	588,772
Fund balances at beginning of year	1,579	250,422	1,110,261	1,362,262
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,603</u>	<u>\$ 609,357</u>	<u>\$ 1,340,074</u>	<u>\$ 1,951,034</u>

**NON-MAJOR CAPITAL PROJECTS FUNDS**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Balance Sheet**  
**Capital Projects Funds (Nonmajor)**  
For the Year Ended December 31, 2020

	<b>FIRE</b>	<b>LIBRARY</b>	<b>HEALTH UNI</b>	<b>DETENTION HOME</b>	<b>WEST OUACHITA ECONOMIC DISTRICT</b>	<b>EAST OUACHITA ECONOMIC DISTRICT</b>	<b>HAZ-MIT ET &amp; C DRAINAGE</b>	<b>HAZ-MIT RACCOON BAYOU</b>	<b>HAZ-MIT RIVER STYX</b>	<b>HAZ-MIT MOON LAKE RD</b>	<b>HAZ-MIT ET &amp; C LEVEE</b>	<b>TOTAL</b>
<b>ASSETS</b>												
Cash and cash equivalents	\$ 4,626,773	\$ 4,514,866	\$ 757,382	\$ 142,969	\$ 3,003,787	\$ 4,817,639	\$ 1,264,716	\$ 1,280,207	\$ 730,142	\$ -	\$ -	\$ 21,138,481
Investments	4,069,336	-	-	-	-	-	-	-	-	-	-	4,069,336
Due from other public bodies	-	-	-	-	-	-	-	-	-	227,607	330,080	557,687
<b>TOTAL ASSETS</b>	<b>\$ 8,696,109</b>	<b>\$ 4,514,866</b>	<b>\$ 757,382</b>	<b>\$ 142,969</b>	<b>\$ 3,003,787</b>	<b>\$ 4,817,639</b>	<b>\$ 1,264,716</b>	<b>\$ 1,280,207</b>	<b>\$ 730,142</b>	<b>\$ 227,607</b>	<b>\$ 330,080</b>	<b>\$ 25,765,504</b>
<b>LIABILITIES</b>												
Accounts payable	\$ 393,603	\$ -	\$ -	\$ -	\$ 1,795	\$ 119,843	\$ -	\$ 23,276	\$ 20,000	\$ 37,476	\$ 57,511	\$ 653,504
Due to other funds	-	-	-	-	-	-	-	-	-	190,131	223,828.00	413,959.00
<b>TOTAL LIABILITIES</b>	<b>393,603.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,795.00</b>	<b>119,843.00</b>	<b>-</b>	<b>23,276.00</b>	<b>20,000.00</b>	<b>227,607.00</b>	<b>281,339.00</b>	<b>1,067,463.00</b>
<b>FUND EQUITY</b>												
<b>Fund balance</b>												
<b>Spendable</b>												
Restricted	-	-	-	142,969	3,001,992	-	1,264,716	1,256,931	710,142	-	48,741	6,425,491
Committed	8,302,506	4,514,866	757,382	-	-	-	-	-	-	-	-	13,574,754
Unassigned	-	-	-	-	-	4,697,796	-	-	-	-	-	4,697,796
<b>Total fund balance</b>	<b>8,302,506</b>	<b>4,514,866</b>	<b>757,382</b>	<b>142,969</b>	<b>3,001,992</b>	<b>4,697,796</b>	<b>1,264,716</b>	<b>1,256,931</b>	<b>710,142</b>	<b>-</b>	<b>48,741</b>	<b>24,698,041</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 8,696,109</b>	<b>\$ 4,514,866</b>	<b>\$ 757,382</b>	<b>\$ 142,969</b>	<b>\$ 3,003,787</b>	<b>\$ 4,817,639</b>	<b>\$ 1,264,716</b>	<b>\$ 1,280,207</b>	<b>\$ 730,142</b>	<b>\$ 227,607</b>	<b>\$ 330,080</b>	<b>\$ 25,765,504</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
Capital Projects Funds (Nonmajor)  
For the Year Ended December 31, 2020

	FIRE DEPARTMENT	LIBRARY	HEALTH UNIT	DETENTION HOME	WEST OUACHITA ECONOMIC DEVELOPMENT DISTRICT	EAST OUACHITA ECONOMIC DEVELOPMENT DISTRICT	HAZ-MIT E T & C DRAINAGE	HAZ-MIT RACCON BAYOU	HAZ-MIT RIVER STYX	HAZ-MIT MOON LAKE RD	HAZ-MIT E T & C LEVEE	TOTAL
<b>Revenues</b>												
Intergovernmental revenue - federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ 227,607	\$ 330,080	\$ 557,687
Use of money and property	71,595	21,350	5,952	1,176	24,169	39,962	6,457	5,609	4,213	713	3,837	185,033
Total revenues	71,595	21,350	5,952	1,176	24,169	39,962	6,457	5,609	4,213	228,320	333,917	742,720
<b>Expenditures</b>												
Current												
General government												
Finance and administration	-	201	-	11	34,785	330	71	65	43	6	39	35,551
Other	-	-	-	-	6,175	-	-	-	-	-	-	6,175
Public safety	217	-	-	-	-	-	-	-	-	-	-	217
Public works	-	-	-	-	-	16,935	-	-	-	-	-	16,935
Health and welfare	-	-	56	-	-	-	-	-	-	-	-	56
Interest	-	-	-	-	-	-	-	-	-	60	-	60
Other service costs	-	-	-	-	-	62,199	-	-	-	-	-	62,199
Capital outlay	3,010,206	-	-	-	1,116,953	1,195,886	-	252,720	135,295	448,286	677,620	6,836,966
Total expenditures	3,010,423	201	56	11	1,157,913	1,275,350	71	252,785	135,338	448,352	677,659	6,958,159
Excess (deficiency) of revenues over expenditures	(2,938,828)	21,149	5,896	1,165	(1,133,744)	(1,235,388)	6,386	(247,176)	(131,125)	(220,032)	(343,742)	(6,215,439)
Other financing sources (uses)												
Transfers in	4,228,225	2,000,000	50,000	-	1,000,000	3,000,000	704,462	1,086,356	442,467	173,564	86,526	12,771,600
Transfers out	-	-	-	-	-	(2,518,375)	-	-	-	-	-	(2,518,375)
Total other financing sources (uses)	4,228,225	2,000,000	50,000	-	1,000,000	481,625	704,462	1,086,356	442,467	173,564	86,526	10,253,225
Excess (deficiency) of revenues and other sources over expenditures	1,289,397	2,021,149	55,896	1,165	(133,744)	(753,763)	710,848	839,180	311,342	(46,468)	(257,216)	4,037,786
Fund balances at beginning of year	7,013,109	2,493,717	701,486	141,804	3,135,736	5,451,559	553,868	417,751	398,800	46,468	305,957	20,660,255
<b>FUND BALANCES AT END OF YEAR</b>	<b>8,302,506</b>	<b>4,514,866</b>	<b>757,382</b>	<b>142,969</b>	<b>3,001,992</b>	<b>4,697,796</b>	<b>1,264,716</b>	<b>1,256,931</b>	<b>710,142</b>	<b>-</b>	<b>48,741</b>	<b>24,698,041</b>

**NON-MAJOR ENTERPRISE**

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Net Position**  
**Enterprise Funds (Nonmajor)**  
December 31, 2020

	GREEN ACRES SEWERAGE DISTRICT NO. 13	WEST OUACHITA SEWERAGE DISTRICT NO. 9	SOUTHEAST SEWERAGE DISTRICT NO. 3	EASTERN FOREST SEWERAGE DISTRICT NO. 14	INGLESIDE SEWERAGE DISTRICT	CALVERT/ H. WATSON SEWERAGE DISTRICT	TOTAL
<b>ASSETS</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 8,365	\$ 10,512	\$ -	\$ 21,959	\$ -	\$ -	\$ 40,836
Receivables							
Trade	797	14,898	-	-	-	2,391	18,086
Other	1,248	-	-	1,124	-	-	2,372
Due from other funds	30,000	111,599	-	-	-	-	141,599
Due from other public bodies	444	-	-	-	5,551	-	5,995
<b>Total current assets</b>	<b>40,854</b>	<b>137,009</b>	<b>-</b>	<b>23,083</b>	<b>5,551</b>	<b>2,391</b>	<b>208,888</b>
<b>Restricted assets</b>							
Cash and cash equivalents	-	58,502	-	-	-	-	58,502
<b>Noncurrent assets</b>							
Capital assets, net	28,754	292,646	372,172	59,757	413,906	68,409	1,235,644
<b>TOTAL ASSETS</b>	<b>\$ 69,608</b>	<b>\$ 488,157</b>	<b>\$ 372,172</b>	<b>\$ 82,840</b>	<b>\$ 419,457</b>	<b>\$ 70,800</b>	<b>\$ 1,503,034</b>
<b>LIABILITIES AND NET POSITION</b>							
<b>Liabilities</b>							
<b>Current liabilities</b>							
Accounts payable and accrued expenses	\$ 697	\$ 10,832	\$ -	\$ -	\$ 1,908	\$ 1,767	\$ 15,204
Due to other funds	-	-	-	-	97,123	44,476	141,599
<b>Current liabilities payable from restricted assets</b>							
Revenue bonds payable	-	31,000	-	-	-	-	31,000
<b>Noncurrent</b>							
Revenue bonds payable	-	210,000	-	-	-	-	210,000
<b>Total liabilities</b>	<b>697</b>	<b>251,832</b>	<b>-</b>	<b>-</b>	<b>99,031</b>	<b>46,243</b>	<b>397,803</b>
<b>Net position (deficit)</b>							
Net investment in capital assets	28,754	51,646	372,172	59,757	413,906	68,409	994,644
Debt Service	-	58,502	-	-	-	-	58,502
Unrestricted (deficit)	40,157	126,177	-	23,083	(93,480)	(43,852)	52,085
<b>Total net position (deficit)</b>	<b>68,911</b>	<b>236,325</b>	<b>372,172</b>	<b>82,840</b>	<b>320,426</b>	<b>24,557</b>	<b>1,105,231</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 69,608</b>	<b>\$ 488,157</b>	<b>\$ 372,172</b>	<b>\$ 82,840</b>	<b>\$ 419,457</b>	<b>\$ 70,800</b>	<b>\$ 1,503,034</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenses,  
and Changes in Net Position  
Enterprise Funds (Nonmajor)  
For the Year Ended December 31, 2020**

	GREEN ACRES SEWERAGE DISTRICT NO. 13	WEST OUACHITA SEWERAGE DISTRICT NO. 9	SOUTHEAST SEWERAGE DISTRICT NO. 3	EASTERN FOREST SEWERAGE DISTRICT NO. 14	INGLESIDE SEWERAGE DISTRICT	CALVERT/ H. WATSON SEWERAGE DISTRICT	TOTAL
<b>Operating revenues</b>							
Sewer service charges	\$ 9,221	\$ 180,381	\$ -	\$ -	\$ 6,667	\$ 28,008	\$ 224,277
<b>Operating expenses</b>							
Board member compensation	-	517	-	-	-	-	517
Depreciation	3,486	34,790	56,482	5,089	32,893	10,524	143,264
Indirect cost allocation	300	3,223	-	-	591	630	4,744
Insurance	94	1,329	-	-	432	264	2,119
Interest	-	9,944	-	-	709	394	11,047
Operations and maintenance	7,485	74,831	-	2	12,175	15,845	110,338
Utilities	255	40,495	-	-	1,349	4,812	46,911
Total operating expenses	11,620	165,129	56,482	5,091	48,149	32,469	318,940
<b>Operating income (loss)</b>	(2,399)	15,252	(56,482)	(5,091)	(41,482)	(4,461)	(94,663)
<b>Non-operating revenues</b>							
Interest earned	311	1,003	-	181	-	-	1,495
Total non-operating revenues	311	1,003	-	181	-	-	1,495
<b>Net increase (decrease) in net position</b>	(2,088)	16,255	(56,482)	(4,910)	(41,482)	(4,461)	(93,168)
<b>Net position at beginning of year</b>	70,999	220,070	428,654	87,750	361,908	29,018	1,198,399
<b>NET POSITION AT END OF YEAR</b>	\$ 68,911	\$ 236,325	\$ 372,172	\$ 82,840	\$ 320,426	\$ 24,557	\$ 1,105,231

**OUACHITA PARISH POLICE JURY**  
 Momroe, Louisiana

Combining Schedule of Cash Flows  
 Enterprise Funds (Nonmajor)  
 For the Year Ended December 31, 2020

	GREEN ACRES SEWERAGE DISTRICT NO. 13	WEST OUACHITA SEWERAGE DISTRICT NO. 9	SOUTHEAST SEWERAGE DISTRICT NO. 3	EASTERN FOREST SEWERAGE DISTRICT NO. 14	INGLESIDE SEWERAGE DISTRICT	CALVERT/ H. WATSON SEWERAGE DISTRICT	TOTAL
<b>Cash flows from operating activities</b>							
Receipts from customers	\$ 10,356	\$ 180,767	\$ -	\$ -	\$ 1,116	\$ 27,562	\$ 219,801
Payments to suppliers for goods and services	(8,756)	(158,464)	-	(2)	(20,070)	(29,096)	(216,388)
Net cash provided (used) by operating activities	1,600	22,303	-	(2)	(18,954)	(1,534)	3,413
<b>Cash flows from capital and related financing activities</b>							
Payments on bonds	-	(29,000)	-	-	-	-	(29,000)
Receipts from (payments to) other funds	1,650	(22,136)	-	-	18,954	1,534	-
Net cash provided by capital and related financing activities	1,650	(51,136)	-	-	18,954	1,534	(29,000)
<b>Cash flows from investing activities</b>							
Interest earnings	311	1,003	-	181	-	-	1,495
Net cash provided by investing activities	311	1,003	-	181	-	-	1,495
<b>Net increase (decrease) in cash and cash equivalents</b>	3,561	(27,830)	-	179	-	-	(24,090)
<b>Cash at beginning of year</b>	4,804	96,844	-	21,780	-	-	123,428
<b>CASH AT END OF YEAR</b>	\$ 8,365	\$ 69,014	\$ -	\$ 21,959	\$ -	\$ -	\$ 99,338
<b>Reconciliation of operating income to net cash used by operating activities</b>							
Operating income (loss)	\$ (2,399)	\$ 15,252	\$ (56,482)	\$ (5,091)	\$ (41,482)	\$ (4,461)	\$ (94,663)
<b>Adjustments to reconcile operating loss to net cash provided by operating activities:</b>							
Depreciation	3,486	34,790	56,482	5,089	32,893	10,524	143,264
Change in assets and liabilities							
Receivables	1,135	(30,182)	-	-	(5,551)	(447)	(35,045)
Accounts payable	(622)	(28,125)	-	-	(4,814)	(7,150)	(40,711)
Other noncurrent liabilities	-	-	-	-	-	-	-
<b>Cash shown on schedule of net position</b>	\$ 8,365	\$ 69,014	\$ -	\$ 21,959	\$ -	\$ -	\$ 99,338



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Statement of Net Position**  
**Internal Service Funds (Nonmajor)**  
For the Year Ended December 31, 2020

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE</b>	<b>WORKERS' COMPENSATION RESERVE</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,932,085	\$ 4,126,331	\$ 7,058,416
Investments at market value	750,000	768,100	1,518,100
Receivables - other	49,181	242	49,423
Due from other governments	-	7,970	7,970
Prepaid and other assets	26,400	187,517	213,917
<b>TOTAL ASSETS</b>	<b>\$ 3,757,666</b>	<b>\$ 5,090,160</b>	<b>\$ 8,847,826</b>
<b>LIABILITIES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 36,045	\$ 36,595	\$ 72,640
Deposits held	1,168	-	1,168
Other noncurrent liabilities	166,204	1,990,888	2,157,092
Total liabilities	203,417	2,027,483	2,230,900
<b>Net position</b>			
Restricted for Insurance Claims	3,554,249	3,062,677	6,616,926
Total net position	3,554,249	3,062,677	6,616,926
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 3,757,666</b>	<b>\$ 5,090,160</b>	<b>\$ 8,847,826</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Revenues, Expenses,  
and Changes in Net Position  
Internal Service Funds (Nonmajor)  
For the Year Ended December 31, 2020**

	<b>INSURANCE / GEN LIABILITY LOSS RESERVE FUND 123</b>	<b>WORKERS' COMPENSATION RESERVE FUND 130</b>	<b>TOTAL (Statement F)</b>
<b>Operating Revenues</b>			
Premiums	\$ 731,634	\$ 1,295,894	\$ 2,027,528
<b>Operating Expenses</b>			
Administrative expenses	29,195	28,290	57,485
Benefit payments and reinsurance	949,393	1,142,812	2,092,205
Total expenditures	978,588	1,171,102	2,149,690
<b>Operating income (loss)</b>	(246,954)	124,792	(122,162)
<b>Nonoperating revenues</b>			
Interest income	28,628	37,399	66,027
Total nonoperating revenues	28,628	37,399	66,027
<b>Changes in net assets</b>	(218,326)	162,191	(56,135)
<b>Net position at beginning of year</b>	3,772,575	2,900,486	6,673,061
<b>NET POSITION AT END OF YEAR</b>	<b>\$ 3,554,249</b>	<b>\$ 3,062,677</b>	<b>\$ 6,616,926</b>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Combining Schedule of Cash Flows**  
**Internal Service Funds (Nonmajor)**  
For the Year Ended December 31, 2020

	INSURANCE/ GEN LIABILITY LOSS RESERVE	WORKERS' COMPENSATION RESERVE	TOTAL
<b>Cash flows from operating activities</b>			
Premiums received	\$ 702,200	\$ 1,323,924	\$ 2,026,124
Payments to suppliers for goods and services	(29,195)	(28,290)	(57,485)
Payments for claims	(1,132,295)	(882,325)	(2,014,620)
Net cash provided by operating activities	(459,290)	413,309	(45,981)
<b>Cash flows from capital and related financing activities</b>			
Amounts due from other governmental unit	-	-	-
Net cash provided by capital and related operating activities	-	-	-
<b>Cash flows from investing activities</b>			
Interest earnings	28,628	37,399	66,027
Investments matured	1,000,000	-	1,000,000
Investments purchased	-	-	-
Net cash provided by investing activities	1,028,628	37,399	1,066,027
<b>Net increase (decrease) in cash</b>	569,338	450,708	1,020,046
<b>Cash at beginning of year</b>	2,362,747	3,675,623	6,038,370
<b>CASH AT END OF YEAR</b>	<b>\$ 2,932,085</b>	<b>\$ 4,126,331</b>	<b>\$ 7,058,416</b>
<b>Reconciliation of operating income to net cash provided by operating activities</b>			
Operating income (loss)	\$ (246,954)	\$ 124,792	\$ (122,162)
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities			
Receivables	(29,434)	28,030	(1,404)
Prepaid expenses	-	(33,036)	(33,036)
Accounts payable	(85,435)	25,007	(60,428)
Noncurrent liabilities	(97,467)	268,516	171,049
Net cash provided by operating activities	\$ (459,290)	\$ 413,309	\$ (45,981)
<b>Cash shown on statement of net position</b>	<b>\$ 2,932,085</b>	<b>\$ 4,126,331</b>	<b>\$ 7,058,416</b>

**NON-MAJOR INTERNAL SERVICE FUNDS**

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana

**Schedule of Police Juror Compensation**  
 For the Year Ended December 31, 2020

Robinson, Randall S., Jr.	District A	\$	19,116
Clampit, Jack	District B		19,116
Bratton, Larry	District C		18,672
Caldwell, Walter M., IV	District C		443
Thompson, Michael	District D		18,672
Reddix, Ollibeth	District D		443
Smiley, Shane	District E		23,784
Hudson, Lonnie	District F		18,672
Katz, Kay Kellogg	District F		443
Total		<u>\$</u>	<u>119,361</u>

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

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

**Chief Executive Officer: Erin Shane Smiley, President**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 23,784
Benefits- health insurance	10,141
Benefits-	
Basic Life	56
Medicare	269
Registration Fees	100
Travel	79
<b>Total</b>	<b>\$ 34,429</b>

# Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Schedule 24

Identifying Information	
Entity Name	OUACHITA PARISH POLICE JURY
LLA Entity ID #	2527 - PJ
Date that reporting period ended	12/31/2020

Cash Basis Presentation	First Six Month	Second Six Month
	Period Ended 06/30/2020	Period Ended 12/31/2020

**Receipts From:**

1 <i>Ouachita Parish Sheriff, Criminal Court Costs/Fees</i>	816,812	537,435
<i>Ouachita Parish Sheriff, Criminal Fines - Other</i>	-	-
2 <i>Coroner's Office collection</i>	6,685	4,651
3 <i>District Attorney Fees collection</i>	30,177	18,120
4 <i>Criminal Court Fee collection</i>	14,727	6,081
5 <i>Witness Fee collection</i>	44,273	26,853
6 <i>Bail Bond Fee collection</i>	97,395	79,614
7 <i>Jury Fee collection</i>	43,749	26,604
8 <i>Interest</i>	37	9
<b>Subtotal Receipts</b>	<b>1,053,855</b>	<b>699,367</b>

**Ending Balance of Amounts Assessed but Not Received** (*only applies to those agencies that assess on behalf of themselves, such as courts*)

-	-
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**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Justice System Funding Schedule - Collecting/Disbursing Entity**  
**As Required by Act 87 of the 2020 Regular Legislative Session**  
**For the year ended December 31, 2020**  
(Unaudited)

The Police Jury disburses none of these funds

**Identifying Information**

Entity Name OUACHITA PARISH POLICE JURY  
 LLA Entity ID # (This is the ID number assigned to the entity by the  
 Legislative Auditor for identification purposes.) 2527 - PJ  
 Date that reporting period ended (mm/dd/yyyy) Thursday, December 31, 2020

**Cash Basis Presentation**

**Beginning Balance of Amounts Collected (i.e. cash on hand)**

**Add: Collections**

	First Six Month Period Ended 06/30/2020	Second Six Month Period Ended
Beginning Balance of Amounts Collected (i.e. cash on hand)	-	-
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	-	-
Bond Fees	-	-
Asset Forfeiture/Sale	-	-
Pre-Trial Diversion Program Fees	-	-
Criminal Court Costs/Fees	-	-
Criminal Fines - Contempt	-	-
Criminal Fines - Other	-	-
Restitution	-	-
Probation/Parole/Supervision Fees	-	-
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-
Interest Earnings on Collected Balances	-	-
Other (do not include collections that fit into more specific categories above)	-	-
<b>Subtotal Collections</b>	-	-

**Less: Disbursements To Governments & Nonprofits: (Must include**

OUACHITA PARISH POLICE JURY Criminal Court Costs/Fees	-	-
OUACHITA PARISH POLICE JURY Criminal Fines - Other	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-
Agency name/collection type	-	-

**Less: Amounts Retained by Collecting Agency**

of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-

Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example:  
 Criminal Fines - Other (Additional rows may be added as necessary)

**Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies**

Civil Fee Refunds	-	-
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	-
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	-	-

**Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e.**

Ending Balance of "Partial Payments" Collected but not Disbursed (only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
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**Other Information:**

Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	-	-
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	-	-



**REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS  
AND BY UNIFORM GUIDANCE**



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**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***

**Ouachita Parish Police Jury  
Monroe, 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, each major fund, and the aggregate remaining fund information of the Ouachita Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise The Police Jury's basic financial statements and have issued our report thereon dated September 30, 2021. It should be noted that we issued an adverse opinion on the Police Jury's aggregate discretely presented components because those component units are not presented with the financial data of the Police Jury's primary government and the Police Jury has not issued financial statements on the reporting entity that include the financial data of its discretely presented component units.

***Internal Control Over Financial Reporting***

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

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

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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

***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.

*Woodard & Associates*

**(A Professional Accounting Corporation)  
September 30, 2021**



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

**Ouachita Parish Police Jury  
Monroe, Louisiana**

***Report on Compliance for Each Major Federal Program***

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

***Management's Responsibility***

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

***Auditor's 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 Each 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 each of its major federal programs for the year ended December 31, 2020.

**Ouachita Parish Police Jury  
Monroe, Louisiana**

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

The purpose of this report on internal control over compliance is solely to describe the scope of 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.

This report is intended solely for the information and use of management, the jurors, others within the entity, federal awarding agencies and pass-through entities and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under provisions of Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Woodard & Associates*

**(A Professional Accounting Corporation)  
September 30, 2021**

**OUACHITA PARISH POLICE JURY**  
 Monroe, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA No.	Pass-Through Grantor ID No.	2020 Expenditures	2020 Passed Through to Subrecipients
<b>Department of Agriculture</b>				
Passed Through Louisiana Department of Social Services				
State Administrative Matching Grants for Food Stamp Program	10.561	733159	\$ 110,400	\$ -
<b>Total Department of Agriculture</b>			<u>110,400</u>	<u>-</u>
<b>Department of Transportation</b>				
Passed Through Louisiana Department of Transportation				
Highway Planning and Construction-Stubbs Vinson Road Project	20.205	H.011743	840,654	-
Highway Planning and Construction-Wells Road Project	20.205	H.013776.6	571,950	-
Highway Planning and Construction-Hadley Street Project	20.205	H.013791	624,067	-
Highway Planning and Construction-Harrel Road Project	20.205	H.013798.6	428,782	-
<b>Total Department of Transportation</b>			<u>2,465,453</u>	<u>-</u>
<b>Department of Health and Human Services</b>				
Passed Through the Workforce Investment Board SDA-83, Inc.				
Health Profession Opportunity Grant	93.093	90FX0024	66,400	-
<b>Total Department of Health and Human Services</b>			<u>66,400</u>	<u>-</u>
<b>Department of Housing and Urban Development</b>				
Direct Programs				
Section 8 Choice Voucher Program	14.871	N/A	2,671,159	-
Section 8 COVID-19 Funds	14.871	N/A	129,891	-
Louisiana Watershed Initiative	14.228	B-16-DL-22-0001	26,708	-
<b>Total Department of Housing and Urban Development</b>			<u>2,827,758</u>	<u>-</u>
<b>Department of Interior</b>				
Direct Programs				
Payment in-Lieu-of Taxes	15.226	N/A	8,356	-
National Wildlife Refuge Fund	15.659	N/A	9,039	-
<b>Total Department of Interior</b>			<u>17,395</u>	<u>-</u>
<b>Department of Labor</b>				
Passed Through the Louisiana Department of Labor				
Workforce Innovation and Opportunity Act Cluster				
Workforce Innovation and Opportunity Act				
Adult Program	17.258	AA-32201-18-55-A-22	435,550	-
Youth Program	17.259	AA-32201-18-55-A-22	382,312	-
Dislocated Worker Program	17.278	AA-32201-18-55-A-22	387,044	-
Jobs Plus Initiative	17.278		118,168	-
Covid-19 Disaster Recovery Dislocated Worker	17.277	DW-34679-20-60-A-22	17,262	-
<b>Total Workforce Investment Act / Workforce Innovation and Opportunity Act Cluster</b>			<u>1,340,336</u>	<u>-</u>
<b>Department of Homeland Security</b>				
Passed Through State of Louisiana Office of				
Homeland Security and Emergency Preparedness				
State Homeland Security Program	98.067	EMW-2019-SS-00014-S01	93,986	-
Emergency Management Performance Grants	97.042	EMT-2020-EP-00001-S01	39,499	-
March 2016 Disaster	97.036	FEMA-4263	31,462	-
LA Flooding	97.036	FEMA-4462-RR	138,691	-
PA - Moon Lake Road Project	97.036	DR-4263 PW-776	227,606	-
PA - East Rown & Country Levee Project	97.036	DR-4263 PW-874	330,080	-
Hurricane Laura and Hurricane Delta Disaster	97.036	N/A	1,250,003	-
<b>Total Department of Homeland Security</b>			<u>2,111,327</u>	<u>-</u>
<b>Department of Treasury</b>				
Direct Programs				
COVID-19 CARES Act	21.019	N/A	5,126,415	-
<b>Total Department of Treasury</b>			<u>5,126,415</u>	<u>-</u>
<b>Total Federal Awards Expended</b>			<u>\$ 14,065,484</u>	<u>\$ -</u>

See Notes to Schedule of Expenditures of Federal Awards

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Notes to Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2020

**Note 1 - General**

The accompanying Schedule of Expenditures of Federal Awards presents the activities of all Federal awards of the Ouachita Parish Police Jury (the Police Jury). The Police Jury primary government reporting entity is defined in Note 1 to the Police Jury's financial statements. All Federal awards received directly from Federal agencies as well as Federal awards passed through other government agencies are included on the schedule.

**Note 2 - Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's primary government financial statements.

**Note 3 - Relationship of the Schedule of Expenditures of Federal Awards to the Primary Government Financial Statements**

The following reconciliation is provided to help the reader of the Police Jury's financial statements relate federal revenues to the Schedule of Expenditures of Federal Awards at December 31, 2020. The prior period revenues were revenues recognized on the 2020 financial statements for which the expenditures were recognized on a prior year Schedule of Expenditures of Federal Awards.

	<u>Revenues</u> <u>Statement D</u>
Major Governmental Funds	
General Fund	\$ 1,284,711
Fire Department	2,564,121
Public Library	112,893
Correctional Center	1,581,885
Non-Major Governmental Funds	8,521,874
Revenues per Statement D	<u>14,065,484</u>
Schedule of Expenditure of Federal Awards-Schedule 24	<u>\$ 14,065,484</u>

**Note 4 - Indirect Cost Rate**

The Police Jury did not elect to use the 10% de minimis indirect cost rate.

**Note 5 - Loans**

The Police Jury had no loan or loan guarantee programs outstanding at the end of the audit.

**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Schedule of Findings and Questioned Costs**  
For the Year Ended December 31, 2020

We have audited the financial statements of the governmental activities and each major fund of the Ouachita Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated September 30, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2020 resulted in an unmodified opinion.

**Section I - Summary of Auditor's Results**

*Financial Statements:*

Type of auditors' report issued: Unqualified

Internal Control Over Financial Reporting:

Material Weaknesses \_\_ Yes X No

Significant Deficiency \_\_ Yes X None reported

Noncompliance material to financial statements \_\_ Yes X No

*Federal Awards:*

Internal Control Over Major Programs:

Material Weaknesses \_\_ Yes X No

Significant deficiency(s) identified not considered to be material weakness(es)? \_\_ Yes X None reported

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

Are there findings required to be reported in accordance with the Uniform Guidance? No

Identification of Major Programs:

- CFDA #21.019 Coronavirus Relief Fund
- CFDA #97.036 Disaster Grants- Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B Programs \$750,000.

Is the auditee a "low-risk" auditee X Yes \_\_\_ No

**Section II – Findings related to the financial statements that are required to be reported under *Government Auditing Standards*.**

There were no findings related to the financial statement audit.

**Section III - Findings or questioned costs for Federal awards, including those specified by the Uniform Guidance.**

There were no findings related to the federal programs.



**OUACHITA PARISH POLICE JURY**  
Monroe, Louisiana

**Summary Status of Prior Year Findings**  
For the Year Ended December 31, 2020

There were no prior year audit findings or management letter comments reported in the Woodard & Associates (APAC) audit report dated September 30, 2021 covering the examination of the primary government financial statements of the Ouachita Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2020.