

# St. Helena Parish Police Jury

Greensburg, Louisiana

## Annual Financial Statements

As of and for the Year Ended December 31, 2016  
With Supplemental Information Schedules



**BRUCE HARRELL & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended December 31, 2016  
With Supplemental Information Schedules**

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## Independent Auditor's Report

To St. Helena Parish Police Jury  
Greensburg, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury (hereinafter referred to as "Police Jury"), as of and for the year ended December 31, 2016, 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.

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units, the St. Helena Parish Hospital Service District No. 1 and Subsidiary and the Waterworks District No. 2 of St. Helena, which collectively represents 93%, 89% and 97%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. The St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Helena Hospital Service District No. 1 and Waterworks District No. 2 of St. Helena Parish, is based solely on the reports of the other auditors. The financial statements of St. Helena Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District, which collectively represents 7%, 11% and 3%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units were not audited. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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Independent Auditor's Report  
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***Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units***

The financial statements of the following discretely presented component units, St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District have not been audited, and we were not engaged to audit the financial statements as part of our audit of the Police Jury's basic financial statements. Their financial activities are included in the Police Jury's basic financial statements as a discretely presented component unit and collectively represent 7%, 11%, and 3% of the assets, net position, and revenues, respectively, of the Police Jury's aggregate discretely presented component units.

***Qualified Opinion***

In our opinion, based on our audit and the reports of other auditors, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate discretely presented component units for the St. Helena Parish Police Jury, as of December 31, 2016, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Unmodified Opinions***

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the St. Helena Parish Police Jury, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 11-19 and 76-79, as well as the information presented in the Schedule of Funding Progress for the Retiree Health and Life Plan on page 82, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability on pages 83-84, and the Schedule of the St. Helena Parish Police Jury's contributions on pages 85-86, 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.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. Helena Parish Police Jury's basic financial statements. The accompanying schedules listed as other supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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St. Helena Parish Police Jury  
Independent Auditor's Report  
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The other supplemental information is the responsibility of management and was 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, based on our audit and the procedures performed as described above, the other supplemental information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2017, on our consideration of the St. Helena Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of 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.



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, LA

June 26, 2017



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**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2016

#### Introduction

The St. Helena Parish Police Jury is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (GASB 34), as amended. The amendment of GASB Statement No. 34, including the adoption of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and applicable standards are more fully described in *Footnote 1 – Summary of Significant Accounting Policies*.

As management of the St. Helena Parish Police Jury, Greensburg, Louisiana, we offer readers of the Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2016. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the St. Helena Parish Police Jury's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the Police Jury's finances. It is also intended to provide readers with an analysis of the Police Jury's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Police Jury. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the St. Helena Parish Police Jury's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

#### Overview of the Annual Financial Report

This discussion and analysis is intended to serve as an introduction to the St. Helena Parish Police Jury's financial statements. The St. Helena Parish Police Jury's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

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

The *statement of net position* presents information on all of the St. Helena Parish Police Jury's assets and liabilities using the accrual basis of accounting, the difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the St. Helena Parish Police Jury is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the St. Helena Parish Police Jury that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2016

that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the St. Helena Police Jury include general government, public safety, public works, cultural and recreation, health and welfare, and economic development. The St. Helena Parish Police Jury does not at this time have any business-type activities.

The government-wide financial statements include not only the St. Helena Parish Police Jury itself (known as the primary government), but also a legally separate fire district, hospital district, a waterworks district, a recreation district, and a tourism district, for which the Police Jury is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21-22 of this report.

#### Fund Financial Statements

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. The St. Helena Parish Police Jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. All of the funds of the Police Jury can be divided into two categories: governmental funds and fiduciary funds.

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term effects of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The St. Helena Parish Police Jury maintains 38 individual governmental funds. Information is presented separately in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General, Road Maintenance, Solid Waste, Sales Tax, and the LGAP Fund, each of which are considered to be major funds. Data from the other 33 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The St. Helena Parish Police Jury adopts an annual appropriated budget for its general and special revenue funds. Budgetary comparison statements for the major funds have been provided herein to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 24-29 of this report.

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2016

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are reflected in the government-wide financial statements because the resources of those funds are *not* available to support the St. Helena Parish Police Jury's own programs.

The basic fiduciary fund financial statements can be found on pages 31-32 of this report.

#### Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 through 73 of this report.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This includes the combining and individual fund statements and schedules which can be found on pages 88-108 of this report.

#### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the Police Jury's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position on page 21 of this report.

#### Net Position 2016 and 2015

	Governmental Activities	
	2016	2015
Assets:		
Current and Other Assets	\$ 9,679,438	\$ 9,297,587
Capital Assets	17,711,019	17,796,145
Total Assets	<u>27,390,457</u>	<u>27,093,732</u>
Deferred Outflows of Resources		
Pension Related	774,629	289,712
Total Deferred Outflows of Resources	<u>774,629</u>	<u>289,712</u>
Liabilities:		
Long-Term Debt Outstanding	4,401,665	3,581,002
Other Liabilities	840,434	1,043,308
Total Liabilities	<u>5,242,099</u>	<u>4,624,310</u>
Deferred Inflows of Resources		
Pension Related	109,491	54,780
Total Deferred Inflows of Resources	<u>109,491</u>	<u>54,780</u>
Net Position:		
Net Investment in Capital Assets	15,623,921	15,501,833
Restricted	8,644,986	393,912
Unrestricted	(1,455,411)	6,808,609
Total Net Position	<u>\$ 22,813,496</u>	<u>\$ 22,704,354</u>

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2016

One of the largest portions of the St. Helena Parish Police Jury's net position (68 percent) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The St. Helena Parish Police Jury uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the St. Helena Parish Police Jury's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the St. Helena Parish Police Jury's net position (38 percent) represents resources that are subject to external restrictions on how they may be used. The *unrestricted net position* (-6 percent) is a deficient balance.

The Police Jury's activities increased its total net position by \$109,142 during the current fiscal year.

In order to further understand what makes up the changes in net position, the table on the following page provides a summary of the results of the Police Jury's activities for the current year as compared to the prior year. An analysis of the primary sources of these changes follows the table. For more detailed information, see the Statement of Activities on page 22 of this report.

**St. Helena Parish Police Jury**

**Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2016**

**Changes in Net Position**

**For the years ended December 31, 2016 and 2015**

	Governmental Activities		Variance	
	2016	2015	Amount	Percentage
Revenues:				
Program Revenues:				
Charges for Services	\$ 386,306	\$ 371,734	\$ 14,572	4%
Operating Grants and Contributions	582,144	289,711	292,433	101%
Capital Grants and Contributions	390,228	698,948	(308,720)	-44%
General Revenues:				
Property Taxes	1,804,653	1,936,833	(132,180)	-7%
Sales Taxes	2,136,837	2,022,801	114,036	6%
Other Taxes	9,474	8,018	1,456	18%
Fire Insurance Rebates	28,968	32,797	(3,829)	-12%
Intergovernmental	1,553,169	1,598,396	(45,227)	-3%
Interest Income	43,770	21,966	21,804	99%
Donations	-	2,500	(2,500)	-100%
Miscellaneous	46,285	46,949	(664)	-1%
Payments from Other Governments	-	4,815	(4,815)	-100%
Gain (Loss) on Disposition of Assets	(27,522)	(21,555)	(5,967)	28%
<b>Total Revenues</b>	<b>6,954,312</b>	<b>7,013,913</b>	<b>(59,601)</b>	<b>-1%</b>
Expenses:				
General Government	1,755,771	1,795,292	(39,521)	-2%
Public Safety	1,176,515	948,293	228,222	24%
Public Works	3,308,391	2,808,295	500,096	18%
Health and Welfare	142,679	176,030	(33,351)	-19%
Recreation	55,047	43,665	11,382	26%
Economic Development	85,763	78,661	7,102	9%
Payments to Other Governments	256,759	75,660	181,099	239%
Interest on Long Term Indebtedness	64,245	72,155	(7,910)	-11%
<b>Total Expenses</b>	<b>6,845,170</b>	<b>5,998,051</b>	<b>847,119</b>	<b>14.12%</b>
Increase in Net Position	109,142	1,015,862	(906,720)	-89%
Net Position - Beginning	22,704,354	21,688,492	1,015,862	5%
<b>Net Position, Ending</b>	<b>\$ 22,813,496</b>	<b>\$ 22,704,354</b>	<b>\$ 109,142</b>	<b>1%</b>

## St. Helena Parish Police Jury

### Management's Discussion and Analysis (Unaudited) As of and for the Year Ended December 31, 2016

#### Governmental Activities

Governmental activities increased the St. Helena Parish Police Jury's net position by \$109,142. Key elements of this change in net position as shown on the previous page are as follows:

- Total Revenues decreased by \$59,601 or one percent during the year primarily due to the decrease in capital grants and contributions in the amount of \$308,720.
- Total Expenses increased by \$847,119 or by approximately fourteen percent during the year. The largest increase during 2016 was in public works in the amount of \$500,096.
- The increase in net position for 2016 was \$109,142 which was a decrease from the previous year by \$906,720.

#### Fund Financial Analysis

As noted earlier, the Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### 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, unassigned fund balance may serve as a useful measure of the Police Jury's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the St. Helena Parish Police Jury's governmental funds reported combined ending fund balances of \$9,077,488, an increase of \$398,417. Approximately three percent of this total amount, \$305,858 constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

The general fund is the chief operating fund of the St. Helena Parish Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was \$432,503. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating expenditures plus other financing uses totaling \$2,297,742. Unassigned fund balance represents approximately 19 percent of total general fund operating expenditures and other financing source outflows.

The fund balance of the St. Helena Parish Police Jury's general fund decreased by \$(84,966) during the current fiscal year.

The Road Building & Maintenance Fund had an increase in fund balance for the current year of \$74,767, for an ending total of \$2,848,891.

The Solid Waste Fund has a total fund balance of \$126,527 which increased by \$20,236.

The Sales Tax Fund has a total fund balance of \$1,337,349 which increased by \$381,789.



**St. Helena Parish Police Jury**

**Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2016**

The following major funds had deficit fund balances at December 31, 2016:

<b><u>Major Funds</u></b>	<b><u>Deficit Balance</u></b>
LGAP Grant Fund	\$ (74,417)

**Major Fund Budgetary Highlights**

Differences between the original and final amended budgets of the major funds budgeted for expenditures resulted in an increase of \$372,014 in appropriations. Below are the largest increases between the original budget and the final amended budget during the year:

- 1) The General Fund appropriations of the amount of \$129,694.
- 2) Road District Mtc. Fund appropriations in the amount of \$222,019.

The actual revenues for the funds listed above were above the final budget as follows for 2016:

General Fund	\$ 29,330
Road Distric Mtc. Fund	13,603
Solid Waste Fund	7,757
Sales Tax Fund	8,293

The actual charges to appropriations were less than the final budget appropriations for the following funds:

General Fund	\$ 76,416
Road District Mtc. Fund	13,137

**Capital Assets and Debt Administration**

**Capital Assets**

The St. Helena Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2016, amounted to \$17,711,019 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

The following table provides a summary of the Police Jury's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 7 to the financial statements on page 51 of this report.

**St. Helena Parish Police Jury**

**Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2016**

**Capital Assets (Net of Depreciation)  
2016 and 2015**

Capital Assets	Governmental Activities		Increase (Decrease)	Percentage Increase (Decrease)
	2016	2015		
Land	\$ 242,736	\$ 242,736	\$ -	0%
Construction in Progress	757,313	435,757	321,556	74%
Buildings and Improvements	6,270,451	6,247,777	22,674	0%
Machinery and Equipment	6,773,940	6,472,983	300,957	5%
Infrastructure	12,252,269	12,230,579	21,690	0%
Subtotal Capital Assets	26,296,709	25,629,832	666,877	3%
Less: Accumulated Depreciation	(8,585,690)	(7,833,687)	752,003	10%
<b>Capital Assets, Net</b>	<b>\$ 17,711,019</b>	<b>\$ 17,796,145</b>	<b>\$ (85,126)</b>	<b>0%</b>

**Long-Term Obligations**

At December 31, 2016, the Police Jury had total long term obligations of \$4,722,861. Of this total, \$321,196 is due within one year. In the total long term debt, \$1,519,000 comprises debt backed by the full faith and credit of the government. The remainder represents leases, unfunded net other post-employment benefit obligations, net pension liability, and compensated absences. State statutes limit the amount of general obligation debt a governmental entity may issue to ten percent of its total assessed valuation. The current debt limitation for the St. Helena Parish Police Jury is \$5,368,599, which is significantly in excess of the St. Helena Parish Police Jury's general obligation debt. The following table provides a summary of the Police Jury's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 12 to the financial statements on pages 55-56 of this report.

St. Helena Parish Police Jury

Management's Discussion and Analysis (Unaudited)  
As of and for the Year Ended December 31, 2016

Outstanding Debt  
2016 and 2015

	<u>Governmental Activities</u>	
	<u>2016</u>	<u>2015</u>
Debt backed by the Government		
Certificates of Indebtedness	\$ 1,243,000	\$ 1,577,000
General Obligation Bonds	<u>276,000</u>	<u>288,000</u>
Subtotal of Debt backed by the Government	<u>1,519,000</u>	<u>1,865,000</u>
Other long term Indebtedness		
Capital Leases	552,990	411,357
Compensated Absences	287,287	290,570
Net Pension Liability	562,124	94,328
Unfunded Net Other Post Employment Benefit Obligations	<u>1,801,460</u>	<u>1,434,057</u>
Subtotal Other long term Indebtedness	<u>3,203,861</u>	<u>2,230,312</u>
Total Long Term Debt	<u>\$ 4,722,861</u>	<u>\$ 4,095,312</u>

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the St. Helena Parish Police Jury's budget for the 2016 fiscal year:

- The two major revenue sources for the general fund are gaming revenues and severance tax. Gaming Revenues increased approximately \$70,875 between 2015 and 2016 and have been budgeted for \$987,000 for 2017. Severance tax decreased \$107,727 in 2016. Severance tax was budgeted at \$525,000 for 2017.
- Sales tax revenues increased by approximately \$114,036 in 2016. The Road Maintenance Fund, Solid Waste Fund, and Sales Tax Fund combined have budgeted sales tax revenues at \$700,000 each for a total of \$2,100,000 for 2017.

Request for Information

This financial report is designed to provide a general overview of the St. Helena Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Sharonda Brown, Secretary-Treasurer of the St. Helena Parish Police Jury, 17911 Hwy 37 North, Greensburg, Louisiana, 70441.

**Basic Financial Statements**  
Government-Wide Financial Statements

**St. Helena Parish Police Jury**  
**Statement of Net Position**  
**As of December 31, 2016**

	<b>Primary Government</b>		<b>Discretely Presented Component Units</b>		
	<b>Governmental Activities</b>	<b>St. Helena Parish Hospital Serv Dist 1 &amp; Subsidiary</b>	<b>Water Works Dist No. 2 of St. Helena Parish</b>	<b>Other Component Units</b>	<b>Total Component Units</b>
<b>Assets</b>					
Current Assets:					
Cash and Cash Equivalents	\$ 6,226,004	\$ 1,941,501	\$ 683,608	\$ 392,987	\$ 3,018,096
Investments	565,318	-	-	20,261	20,261
Receivables, Net:	2,639,613	3,732,474	149,092	375,530	4,257,096
Inventory	-	375,610	41,936	-	417,546
Prepaid Insurance and Other Assets	97,819	191,452	5,774	7,643	204,869
<b>Total Current Assets</b>	<b>9,528,754</b>	<b>6,241,037</b>	<b>880,410</b>	<b>796,421</b>	<b>7,917,868</b>
Restricted Assets:					
Restricted Cash and Cash Equivalents	150,684	747,530	964,940	-	1,712,470
<b>Total Restricted Assets</b>	<b>150,684</b>	<b>747,530</b>	<b>964,940</b>	<b>-</b>	<b>1,712,470</b>
Long Term Assets:					
Investments	-	-	-	-	-
<b>Total Long Term Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Assets:					
Land	242,736	-	47,631	-	47,631
Capital Assets, Net	17,468,283	5,179,934	9,473,646	947,588	15,601,168
<b>Total Capital Assets</b>	<b>17,711,019</b>	<b>5,179,934</b>	<b>9,521,277</b>	<b>947,588</b>	<b>15,648,799</b>
<b>Total Assets</b>	<b>27,390,457</b>	<b>12,168,501</b>	<b>11,366,627</b>	<b>1,744,009</b>	<b>25,279,137</b>
<b>Deferred Outflows of Resources</b>					
Pension Related	774,629	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<b>774,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts Payable	445,430	1,006,850	477,855	20,431	1,505,136
Other Accrued Payables	58,700	-	-	9,030	9,030
Accrued Interest on Long Term Indebtedness	15,108	-	35,927	3,770	39,697
Customer Deposits	-	-	95,555	-	95,555
Current Portion of Long Term Indebtedness	-	-	-	-	-
Bonds Payable	148,000	412,084	109,157	45,751	566,992
Capital Leases	173,196	-	-	-	-
<b>Total Current Liabilities</b>	<b>840,434</b>	<b>1,418,934</b>	<b>718,494</b>	<b>78,982</b>	<b>2,216,410</b>
Long Term Liabilities:					
Bonds Payable	1,371,000	3,295,692	5,488,347	262,692	9,046,731
Capital Leases	379,794	-	-	-	-
Compensated Absences Payable	287,287	-	-	-	-
Unfunded Net Other Post Employment Benefit Obligations	1,801,460	-	-	-	-
Net Pension Liability	562,124	-	-	-	-
<b>Total Long Term Liabilities</b>	<b>4,401,665</b>	<b>3,295,692</b>	<b>5,488,347</b>	<b>262,692</b>	<b>9,046,731</b>
<b>Total Liabilities</b>	<b>5,242,099</b>	<b>4,714,626</b>	<b>6,206,841</b>	<b>341,674</b>	<b>11,263,141</b>
<b>Deferred Inflows of Resources</b>					
Pension Related	109,491	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>109,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Net Investment in Capital Assets	15,623,921	2,455,995	3,923,773	635,375	7,015,143
Restricted for:					
Debt Service	5,343	747,530	-	37,857	785,387
Capital Projects	339,387	-	-	-	-
Other Purposes	8,300,256	-	469,283	-	469,283
Unrestricted	(1,455,411)	4,250,350	766,730	729,103	5,746,183
<b>Total Net Position</b>	<b>\$ 22,813,496</b>	<b>\$ 7,453,875</b>	<b>\$ 5,159,786</b>	<b>\$ 1,402,335</b>	<b>\$ 14,015,996</b>

The accompanying notes are an integral part of this statement.

St. Helena Parish Police Jury  
 Statement of Activities  
 For the year ended December 31, 2016

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Governmental Activities	Discretely Presented Component Units			
						St. Helena Par Hospital Serv Dist 1 & Subsidiary	Water Works Dist No. 2 of St. Helena Par	Other Component Units	Total Component Units
<b>Governmental Activities</b>									
General Government	\$ 1,755,771	\$ 271,991	\$ 32,687	\$ -	\$ (1,451,093)				
Public Safety	1,176,515	104,639	-	38,489	(1,033,387)				
Public Works	3,308,391	5,400	505,602	204,303	(2,593,086)				
Health and Welfare	142,679	4,276	1,051	143,767	6,415				
Recreation	55,047	-	-	-	(55,047)				
Economic Development	85,763	-	42,804	3,669	(39,290)				
Interest on Long Term Indebtedness	64,245	-	-	-	(64,245)				
<b>Total Governmental Activities</b>	<u>6,588,411</u>	<u>386,306</u>	<u>582,144</u>	<u>390,228</u>	<u>(5,229,733)</u>				
<b>Discretely Presented Component Units</b>									
St. Helena Parish Hospital Serv Dist 1 & Subsidiary	\$ 14,419,312	\$ 15,198,691	\$ -	\$ -	\$ 779,379	\$ -	\$ -	\$ 779,379	
Water Works District No. 2 of St. Helena Parish	1,013,603	970,641	-	282,700		239,738		239,738	
Other Component Units	363,038	30,000	19,618	-			(313,420)	(313,420)	
<b>Total Discretely Presented Component Units</b>	<u>15,795,953</u>	<u>16,199,332</u>	<u>19,618</u>	<u>282,700</u>	<u>779,379</u>	<u>239,738</u>	<u>(313,420)</u>	<u>705,697</u>	
<b>General Revenues:</b>									
Taxes:									
Property Taxes					1,804,653	-	-	360,996	360,996
Sales Taxes					2,136,837	-	-	3,734	3,734
Other Taxes					9,474	-	-	-	-
Fire Insurance Rebates					28,968	-	-	6,582	6,582
Intergovernmental									
Gaming					1,012,464	-	-	-	-
Severance Taxes					468,266	-	-	-	-
State Revenue Sharing					72,439	-	-	-	-
Investment Earnings					43,770	6,672	8,973	1,747	17,392
Donations					-	-	-	-	-
Recovery of Bad Debts					-	-	1,989	-	1,989
Miscellaneous					46,285	-	211,426	21,581	233,007
Payments (to) from Other Local Governments					(256,759)	-	-	3,669	3,669
Gain (Loss) on Sale or Acquisition (Disposition) of Assets					(27,522)	-	9,600	-	9,600
<b>Total General Revenues and Transfers</b>					<u>5,338,875</u>	<u>6,672</u>	<u>231,988</u>	<u>398,309</u>	<u>636,969</u>
<b>Change in Net Position</b>					<u>109,142</u>	<u>786,051</u>	<u>471,726</u>	<u>84,889</u>	<u>1,342,666</u>
<b>Net Position - Beginning</b>					<u>22,704,354</u>	<u>6,667,824</u>	<u>4,688,060</u>	<u>1,317,446</u>	<u>12,673,330</u>
<b>Net Position - Ending</b>					<u>\$ 22,813,496</u>	<u>\$ 7,453,875</u>	<u>\$ 5,159,786</u>	<u>\$ 1,402,335</u>	<u>\$ 14,015,996</u>

The accompanying notes are an integral part of this statement.

# Basic Financial Statements

## Fund Financial Statements

**St. Helena Parish Police Jury**  
**Balance Sheet, Governmental Funds**  
**As of December 31, 2016**

	<u>Major Funds</u>					<u>Nonmajor Funds</u>	Total Governmental Funds
	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	LGAP Grants Fund	Other Governmental Funds	
<b>Assets</b>							
Cash and Equivalents	\$ 132,257	\$ 2,318,790	\$ 67,673	\$ 1,278,495	\$ -	\$ 2,771,910	\$ 6,569,125
Investments	-	-	-	-	-	155,254	155,254
Receivables, Net:	339,614	597,718	58,854	58,854	87,983	1,496,590	2,639,613
Due From Other Funds	71,547	-	-	-	-	-	71,547
Restricted Cash	-	-	-	-	1	217,625	217,626
<b>Total Assets</b>	<b>\$ 543,418</b>	<b>\$ 2,916,508</b>	<b>\$ 126,527</b>	<b>\$ 1,337,349</b>	<b>\$ 87,984</b>	<b>\$ 4,641,379</b>	<b>\$ 9,653,165</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts Payable	\$ 106,830	\$ 50,235	\$ -	\$ -	\$ 153,309	\$ 135,056	\$ 445,430
Other Accrued Liabilities	4,085	17,382	-	-	-	37,233	58,700
Due to Other Funds	-	-	-	-	9,092	62,455	71,547
<b>Total Liabilities</b>	<b>110,915</b>	<b>67,617</b>	<b>-</b>	<b>-</b>	<b>162,401</b>	<b>234,744</b>	<b>575,677</b>
<b>Fund Balances:</b>							
Restricted	-	2,848,891	126,527	1,337,349	-	4,458,863	8,771,630
Unassigned	432,503	-	-	-	(74,417)	(52,228)	305,858
<b>Total Fund Balances (Deficit)</b>	<b>432,503</b>	<b>2,848,891</b>	<b>126,527</b>	<b>1,337,349</b>	<b>(74,417)</b>	<b>4,406,635</b>	<b>9,077,488</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 543,418</b>	<b>\$ 2,916,508</b>	<b>\$ 126,527</b>	<b>\$ 1,337,349</b>	<b>\$ 87,984</b>	<b>\$ 4,641,379</b>	<b>\$ 9,653,165</b>

The accompanying notes are an integral part of this statement.



**St. Helena Parish Police Jury**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Government-Wide Financial Statement of Net Position**  
**As of December 31, 2016**

Amounts reported for governmental activities in the Statement of Net Position are different because:

<b>Fund Balances, Total Governmental Funds (Statement C)</b>	\$ 9,077,488
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.	
Governmental capital assets net of depreciation	17,711,019
Prepaid Insurance not recorded in the fund basis financial statements	97,819
Interest payable used in the governmental activities is not payable from current resources and therefore is not reported in the Governmental Funds	(15,107)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental funds.	
Notes and Loans Payable	(1,519,000)
Capital Leases Payable	(552,990)
Compensated Absences Payable	(287,287)
Net Pension Liability	(562,124)
Deferred Outflows of Resources	774,629
Deferred Inflows of Resources	(109,491)
Unfunded Net Other Post Employment Benefit Obligations	<u>(1,801,460)</u>
<b>Net Position of Governmental Activities (Statement A)</b>	<u>\$ 22,813,496</u>

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2016**

	<u>Major Funds</u>					<u>Nonmajor Funds</u>	Total Governmental Funds
	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	LGAP Grants Fund	Other Governmental Funds	
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 125,304	\$ 533,206	\$ -	\$ -	\$ -	\$ 1,146,143	\$ 1,804,653
Other	9,474	-	-	-	-	-	9,474
Sales and Use	-	712,279	712,279	712,279	-	-	2,136,837
Licenses and Permits	247,515	5,400	-	-	-	-	252,915
Intergovernmental							-
Gaming	1,012,464	-	-	-	-	-	1,012,464
Grants - Federal	81,295	-	-	-	-	447,657	528,952
Grants - State	1,051	174,265	-	-	87,983	143,767	407,066
Severance Taxes	468,266	-	-	-	-	-	468,266
State Revenue Sharing	5,570	19,839	-	-	-	47,030	72,439
Charges for Services	4,276	-	-	-	-	117,774	122,050
Fines and Forfeitures	7,428	-	-	-	-	3,913	11,341
Investment Earnings	1,120	13,785	427	6,850	-	21,584	43,766
Miscellaneous	47,781	-	-	-	-	31,142	78,923
On Behalf Payments	14,400	-	-	-	-	-	14,400
<b>Total Revenues</b>	<u>2,025,944</u>	<u>1,458,774</u>	<u>712,706</u>	<u>719,129</u>	<u>87,983</u>	<u>1,959,010</u>	<u>6,963,546</u>

(Continued)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2016**

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	LGAP Grants Fund	Other Governmental Funds	Total Governmental Funds
<b>Expenditures</b>							
<b>General Government</b>							
Salaries	\$ 621,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 621,859
Benefits and Payroll Taxes	200,440	8,691	-	-	-	35,623	244,754
District Attorney's Office	189,200	-	-	-	-	-	189,200
Insurance	35,648	-	-	-	-	-	35,648
Other operating	193,497	-	-	-	-	-	193,497
Professional Fees	125,080	2,760	-	-	-	-	127,840
Repairs and Maintenance	89,528	-	-	-	-	-	89,528
Supplies	45,148	-	-	-	-	-	45,148
<b>Total General Government</b>	<b>1,500,400</b>	<b>11,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,623</b>	<b>1,547,474</b>
<b>Public Safety</b>							
Salaries	41,600	-	-	-	-	24,377	65,977
Benefits and Payroll Taxes	15,643	-	-	-	-	13,230	28,873
Insurance	6,247	-	-	-	-	72,439	78,686
Other operating	9,810	-	-	-	-	159,008	168,818
Payments for Prisoners	373,309	-	-	-	-	-	373,309
Supplies	39,257	-	-	-	-	-	39,257
Utilities	21,896	-	-	-	-	17,608	39,504
<b>Total Public Safety</b>	<b>507,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286,662</b>	<b>794,424</b>
<b>Public Works</b>							
Salaries	-	489,276	-	-	-	407,784	897,060
Benefits and Payroll Taxes	-	253,798	-	-	-	98,369	352,167
Insurance	-	44,424	-	-	-	-	44,424
Other operating	-	30,447	-	-	-	99,498	129,945
Road Materials	-	205,422	-	-	-	24,228	229,650
Vehicle Expenses	-	155,657	4,344	-	-	55,901	215,902
Waste Collection	-	-	737,766	-	-	-	737,766
<b>Total Public Works</b>	<b>-</b>	<b>1,179,024</b>	<b>742,110</b>	<b>-</b>	<b>-</b>	<b>685,780</b>	<b>2,606,914</b>
<b>Health and Welfare</b>							
Salaries	36,219	-	-	-	-	-	36,219
Benefits and Payroll Taxes	15,024	-	-	-	-	-	15,024
Insurance	11,481	-	-	-	-	-	11,481
Other operating	23,068	-	-	-	-	-	23,068
Repairs and Maintenance	6,177	-	-	-	-	-	6,177
Supplies	2,179	-	-	-	-	-	2,179
<b>Total Health and Welfare</b>	<b>94,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,148</b>
<b>Recreation</b>							
Salaries	-	-	-	-	-	-	-
Insurance	3,160	-	-	-	-	-	3,160
Other operating	-	-	-	-	-	-	-
Repairs and Maintenance	1,099	-	-	-	-	-	1,099
Utilities	17,273	-	-	-	-	-	17,273
<b>Total Recreation</b>	<b>21,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,532</b>
<b>Economic Development</b>							
Salaries	47,246	-	-	-	-	-	47,246
Benefits and Payroll Taxes	4,999	-	-	-	-	-	4,999
Insurance	1,357	-	-	-	-	-	1,357
Other operating	21,061	-	-	-	-	-	21,061
Rent	8,400	-	-	-	-	-	8,400
Repairs and Maintenance	-	-	-	-	-	-	-
Telephone	5,674	-	-	-	-	-	5,674
<b>Total Economic Development</b>	<b>88,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,737</b>
Capital Outlays	53,709	57,125	-	-	-	820,212	931,046
<b>Debt Service</b>							
Principal	-	17,719	-	-	-	542,128	559,847
Interest	-	975	-	-	-	66,117	67,092
<b>Total Expenditures</b>	<b>2,266,288</b>	<b>1,266,294</b>	<b>742,110</b>	<b>-</b>	<b>-</b>	<b>2,436,522</b>	<b>6,711,214</b>
<b>Excess (Deficiency) of Revenues Over</b>							
<b>(Under) (Expenditures)</b>							
	(240,344)	192,480	(29,404)	719,129	87,983	(477,512)	252,332

(Continued)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2016**

	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	LGAP Grants Fund	Other Governmental Funds	Total Governmental Funds
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	\$ 186,832	\$ 230,000	\$ 80,000	\$ -	\$ -	\$ 532,919	\$ 1,029,751
Operating Transfers (Out)	(27,785)	(347,713)	(30,360)	(337,340)	-	(286,553)	(1,029,751)
Payments from (to) Other Governments	-	-	-	-	(97,759)	(155,331)	(253,090)
Payments to Component Units	(3,669)	-	-	-	-	-	(3,669)
Sale of Capital Assets	-	-	-	-	-	47,364	47,364
Proceeds from Debt/Lease	-	-	-	-	-	355,480	355,480
<b>Total Other Financing Sources (Uses)</b>	<u>155,378</u>	<u>(117,713)</u>	<u>49,640</u>	<u>(337,340)</u>	<u>(97,759)</u>	<u>493,879</u>	<u>146,085</u>
<b>Net Change in Fund Balances</b>	<u>(84,966)</u>	<u>74,767</u>	<u>20,236</u>	<u>381,789</u>	<u>(9,776)</u>	<u>16,367</u>	<u>398,417</u>
<b>Fund Balances, (Deficit) Beginning</b>	<u>517,469</u>	<u>2,774,124</u>	<u>106,291</u>	<u>955,560</u>	<u>(64,641)</u>	<u>4,390,268</u>	<u>8,679,071</u>
<b>Fund Balances, (Deficit) Ending</b>	<u>\$ 432,503</u>	<u>\$ 2,848,891</u>	<u>\$ 126,527</u>	<u>1,337,349</u>	<u>\$ (74,417)</u>	<u>\$ 4,406,635</u>	<u>\$ 9,077,488</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**St. Helena Parish Police Jury**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Government-Wide Statement of Activities**  
**For the year ended December 31, 2016**

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

**Net Change in Fund Balances, Total Governmental Funds, Statement E** \$ 398,417

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period net of the gain on the sale of capital assets, which also is not reflected in the fund basis financial statements.

Expenditures for capital assets	\$ 889,783	
Less:		
Proceeds from the sale of capital assets	(47,364)	
Current year depreciation	(900,023)	
Loss on disposition of stolen capital assets	(27,522)	
		(85,126)

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to 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. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Lease Obligation proceeds	(355,480)	
Repayment of Principal	559,847	
		204,367

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, (essentially, the amounts actually paid) vacation and sick time earned exceeded the amounts used.

3,283

Non-employer contributions to cost-sharing pension plan

18,287

Pension Expense

(55,876)

Interest Expense reported in the statement of activities does not require the use of current financial resources and is therefore not reported as expenditures in governmental funds.

2,847

Insurance which covers future periods is reflected in expenditures on the governmental funds. However, the statement of net position accounts for the expenses as a prepaid item.

(9,654)

Increases in unfunded post-employment benefit obligations for medical and life insurance expected in future periods are not recorded for governmental funds on the fund basis.

(367,403)

**Change in Net Position of Governmental Activities, Statement B** \$ 109,142

The accompanying notes are an integral part of this statement.

# Basic Financial Statements

## Fiduciary Fund Financial Statements

**St. Helena Parish Police Jury**  
**Statement of Net Position - Fiduciary Funds**  
**As of December 31, 2016**

**Statement G**

	<b>Library Fund</b>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 6,060
Receivables, Net:	
Property Taxes	127,700
State Revenue Sharing	4,108
<b>Total Assets</b>	137,868
<b>Liabilities</b>	
Deposits Due to Audubon Regional Library	133,523
Other Liabilities	4,345
<b>Total Liabilities</b>	137,868
<b>Total Net Position</b>	\$ -

The accompanying notes are an integral part of this statement.

Statement H

**St. Helena Parish Police Jury  
Statement of Changes in Net Position - Fiduciary Funds  
For the year ended December 31, 2016**

	<b>Library Fund</b>
<b>Additions</b>	
Ad Valorem Tax	\$ 133,302
State Revenue Sharing	5,926
Interest	-
<b>Total Additions</b>	139,228
 <b>Deductions</b>	
Payments to Library	4,346
Pension	134,882
<b>Total Deductions</b>	139,228
 <b>Net Position - Beginning</b>	-
<b>Net Position - Ending</b>	\$ -

The accompanying notes are an integral part of this statement.



# Basic Financial Statements

## Notes to the Financial Statements

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

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**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

**Introduction**

The St. Helena Parish Police Jury is the governing authority for St. Helena Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing various districts within the parish. The jurors serve four-year terms.

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

St. Helena Parish is located in the southeast portion of Louisiana, and has a population of approximately 10,512 residents. Excluding the Police Jurors and assistant district attorneys, the St. Helena Parish Police Jury employs an estimated 67 employees, including constables and justice of the peace.

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

Governmental Accounting Standards Board (GASB) Statement No.14 established criteria for determining the governmental reporting entity and component units that should be considered part of the St. Helena Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is 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
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data or the organization is not included because of the nature or significance of the relationship.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

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>Method of Inclusion</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Included within the reporting entity:			
St. Helena Parish Hospital Service Dist. No. 1 & Subsidiary	Discrete	October 31	1
Waterworks District No. 2 of St. Helena Parish	Discrete	December 31	1
St. Helena Parish Fire District No. 4	Discrete	December 31	1
St. Helena Parish Tourist Commission	Discrete	December 31	1
St. Helena 5th Ward Recreation District	Discrete	December 31	1

Within the above component units, the St. Helena Parish Hospital Service District No. 1 is a significant component of the St. Helena Parish Police Jury, with the St. Helena Parish Hospital Service District No. 1 comprising 23%, 20%, and 63% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. On December 29, 1962, the St. Helena Parish Police Jury passed a resolution creating the St. Helena Parish Hospital Service District No. 1 & Subsidiary (the District) under the authority of Chapter 10 of Title 46 of the Louisiana Revised Statutes of 1950, as amended. The Hospital District earns revenues by providing inpatient, outpatient, and emergency care services to patients in the St. Helena Parish area. The Hospital District also operates a 72-bed nursing home and a 24-unit apartment complex for the elderly and handicapped. During 2004, the District created St. Helena Medical Foundation, Inc., a legal entity to which charitable donations to the District are made on a tax deductible basis.

Waterworks District No. 2 of St. Helena Parish is also a significant component of the St. Helena Parish Police Jury, with Waterworks District No. 2 comprising 21%, 14%, and 6% respectively of the assets, net position, and revenues of the St. Helena Parish Police Jury. Waterworks District No. 2 of St. Helena Parish was established July, 1983 by an ordinance of the St. Helena Parish Police Jury, pursuant to provisions of Louisiana Revised Statutes 33:3813. The Waterworks District provides water to 2,461 customers as of December 31, 2016.

Complete financial statements for St. Helena Parish Hospital Service District No. 1 and for Waterworks District No. 2 of St. Helena Parish can be obtained from the Office of the Legislative Auditor of the State of Louisiana, 1600 North 3rd, Baton Rouge, Louisiana 70802. Separate financial statements for the remaining components listed above can be obtained by contacting the component unit.

**1. Summary of Significant Accounting Policies**

**A. Government-Wide and Fund Financial Statements**

The accompanying basic financial statements of the St. Helena Parish Police Jury have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net assets (or balance sheet), a statement of activities, and a statement of cash flows. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The Police Jury has also adopted the provisions of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, that require capital contributions to the Police Jury to be presented as a change in net position.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Footnote J – Net Position and Fund Balance*. The Police Jury adopted GASB Statement No. 63 for the fiscal year ended December 31, 2012. The Police Jury had deferred outflows and deferred inflows of resources related to pension of \$774,629 and \$109,491, respectively, at December 31, 2016.

The St. Helena Parish Police Jury has also previously adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The application of this standard to long-term debt offerings of the Police Jury is more fully described in *Footnote I – Long-Term Obligations*.

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

- The *General Fund* is the Police Jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Road District and Maintenance Fund* is a special revenue fund used to account for the operations and road maintenance in Road District No's 1, Sub Road 1, and Sub Road 2 of 2, 3, 4, 5, and 6.
- The *Solid Waste Management Sales Tax Fund* is a special revenue fund used to account for the operations of a solid waste program for the Parish of St. Helena.
- The *Sales Tax Fund* is a special revenue fund used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish. Financing is provided by one-percent sales tax revenues.
- The *Local Government Assistance Program (LGAP)* is used for the purpose of installing waterlines in the parish, making improvements to the parish park roadway, purchasing equipment for the public works department, and implementing building codes in the Village of Montpelier.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The St. Helena Parish Police Jury does not have any proprietary funds.

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

When restricted, committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restrictions, commitment, or assignment actions.

**C. Deposits and Investments**

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

Investments for the Police Jury, as well as for its component units, are reported at fair market value.

**D. Receivables and Payables**

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

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

All trade and property tax receivables are shown net of an allowance for uncollectible amounts. Uncollectible accounts due for Ad Valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Property Taxes

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>	<b>Expiration Date</b>
<b>Parish Wide Taxes:</b>			
General Fund	2.35 mills	2.35	No Expiration
Parish Wide Road Tax	5.00 mills	5.00	2019
Roads	5.00 mills	5.00	2024
Parish Library Fund	2.50 mills	2.50	2017
<b>District Taxes:</b>			
Road District #1 Maintenance Fund	8.00 mills	8.00	2019
Sub-Road District #1 of Road District #2	10.00 mills	10.41	2022
Sub-Road District #1 of Road District #2	5.00 mills	5.00	2025
Sub-Road District #2 of Road District #2	10.00 mills	10.00	2024
Sub-Road District #2 of Road District #2	6.00 mills	6.00	2025
Road District #3 Maintenance Fund	5.70 mills	5.70	2018
Road District #3 Maintenance Fund	8.40 mills	8.40	2018
Road District #4 Maintenance Fund	10.00 mills	10.00	2016
Road District #4 Maintenance Fund	5.00 mills	5.00	2018
Road District #6 Maintenance Fund	15.00 mills	15.00	2022
Fifth Ward Fire Protection District Maintenance	10.00 mills	10.48	2019
Fifth Ward Fire Protection District Maintenance	15.00 mills	15.33	2024
Fire Protection District #2	10.05 mills	7.92	2019
Fire Protection District #3	5.00 mills	5.50	2024
Fire Protection District #3	5.00 mills	5.50	2019
South 2nd Fire	10.00 mills	10.00	2021
South 2nd Fire	10.00 mills	10.00	2024
6th Ward Fire Protection	15.59 mills	15.59	2020



**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

The following are the principal taxpayers and related property tax revenue for the parish:

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Ad Valorem Tax Revenue for Parish</u>
Transcontinental	Pipeline	\$ 5,454,130	7.66%	\$ 192,466
Demco	Utility	3,863,970	5.43%	148,905
Entergy Gulf State	Utility	2,599,780	3.65%	87,816
Amerchol Corp	Chemical Plant	2,381,610	3.35%	68,948
Soterra, LLC	Timber	1,891,940	2.66%	91,985

**Sales and Use Taxes**

A total of three percent in sales and use taxes was approved by the voters of St. Helena Parish. Each of the sales taxes was approved in perpetuity, as follows:

On April 7, 1984, voters of St. Helena Parish approved a one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax, which became effective August 1, 1984, is to provide funds for the St. Helena Parish Solid Waste Management Program.

Effective March 1, 1989, a one-percent sales tax was established by the voters of St. Helena Parish. The proceeds of this one percent sales tax are dedicated and used for the purpose of maintaining, improving, and keeping in repair public roads, highways, and bridges in the parish.

On October 20, 2007, voters of St. Helena Parish approved an additional one percent sales and use tax to be levied and collected within the corporate limits of the parish. The tax became effective January 1, 2008 and is dedicated and used for funding waste collection and disposal for the parish.

On May 4, 2013, the voters of St. Helena Parish approved the rededication of one-half of one percent (1/2%) of the proceeds of the one percent sales and use tax levied for solid waste collection and disposals to be used to improve, maintain, repair, and/or resurface public roads in the parish.

On December 6, 2014, the voters approved the rededication of the proceeds from the one percent sales tax previously levied on October 20, 2007 and the portion subsequently rededicated May 4, 2013 as follows:

- 1) All tax proceeds collected but unexpended before May 4, 2013 is dedicated and used for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, included acquiring, operating, and maintaining equipment.
- 2) All tax proceeds collected after May 4, 2013 is dedicated to funding the waste collection and disposal program and for the purpose of constructing, maintaining, improving, or resurfacing public roads in the parish, including acquiring, operating, and maintaining equipment.

The Police Jury and Sheriff of St. Helena Parish have entered into an agreement in which the Sheriff is to collect the sales and use taxes for a stipulated fee. The Sheriff remits the tax proceeds to the Police Jury on a monthly basis. Sales taxes are accrued through the month collected at fiscal year-end.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

**E. Inventories and Prepaid Items**

The Police Jury utilizes the “purchase method” of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The Police Jury did not record any inventory at December 31, 2016, as the amount is not material. Certain payments for insurance reflect cost applicable to future accounting periods. The Government Wide financial statements reflect prepaid insurance cost applicable to future accounting periods. The Police Jury recognizes expenditures for insurance and similar services extending over more than one accounting period when paid in the fund financial statements.

**F. Restricted Net Position**

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

**G. Capital Assets**

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

<u>Category</u>	<u>Capitalize and Depriciate</u>
Land and Construction in Progress	Capitalize Only
Land Improvements	\$ 12,500
Buidlings and Building Improvements	\$ 25,000
Machinery, Equipment, Vehicles	\$ 2,500
Infrastructure	\$ 100,000

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings & Improvements	20 - 40 Years
Roads, Bridges, and Infrastructure	20 - 40 Years
Land Improvements	20 - 30 Years
Furniture and Fixtures	5 Years
Vehicles	5 Years
Equipment	5 - 10 Years

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2016**

**H. Compensated Absences**

The Police Jury has the following policy related to vacation and sick leave:

After one year of continuous employment, each employee receives one week of vacation. After two years of employment, and for each year thereafter, each employee receives two weeks of vacation. After ten years each employee receives three weeks of vacation, after twenty years each employee receives four weeks of vacation, and after twenty-five years each employee receives five weeks of vacation. Vacation time can be carried over for a period of three years. Accrued vacation can be paid upon termination of job.

Sick leave shall accumulate for regular, full time employees, and employees who work forty hours per week, at the rate of one day for each month of continuous employment. Sick leave can be carried forward and paid upon termination of employment.

The Police Jury's recognition and measurement criteria for compensated absences follows:

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

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

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

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

The entire compensated absence liability, which includes both accrued vacation and sick leave is reported in the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported.

**I. Long-Term Obligations**

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, were previously deferred and amortized over the life

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of the bonds using the effective interest method. Bonds payable were reported net of the applicable bond premium or discount.

The Police Jury adopted GASB 65 for the fiscal year end December 31, 2012, which required governmental entities to expense bond issuance costs in the period incurred. The Police Jury also adopted GASB 63, which has changed net assets to net position and utilizes deferred inflows and outflows.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are now expensed in the period occurred under GASB 65.

**J. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position**

The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.

- **Restricted Component of Net Position**

The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

- **Unrestricted Component of Net Position**

The *unrestricted* component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The Police Jury adopted GASB 54 for the year ended December 31, 2011. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance

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more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted.** These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for specific purposes determined by a formal decision of the highest level of decision making authority, which is the Board. To be reported as committed amounts, they cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
- **Assigned.** These are amounts that do not meet the criteria to be classified as restricted or committed, but are intended to be used for specific purposes.
- **Unassigned.** These are all other spendable amounts that are available for any purpose, based on the discretion of the Board. Positive amounts are reported only in the general fund.

**K. Comparative Data/Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**L. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Police Jury, which are either unusual in nature or infrequent in occurrence.

**M. Estimates**

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

**N. Reconciliations of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

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**2. Stewardship, Compliance and Accountability**

**A. Deficits**

The following funds had deficit fund balances at December 31, 2015:

<u>Major Funds</u>	<u>Deficit Balance</u>
LGAP Grant Fund	\$ (74,417)
<u>Non-Major Funds</u>	
CDBG Housing Fund	(4,883)
LRA-CDBG Fund	(13,284)
Courthouse Project Fund	(34,061)

**3. Cash and Cash Equivalents**

At December 31, 2016, the Police Jury has cash and cash equivalents (book balances) totaling, as follows:

	<b>2016</b>
Interest Bearing Demand Deposits	\$ <u>6,376,688</u>
	\$ <u>6,376,688</u>

These demand deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The Police Jury also invests excess funds in certificates of deposits, which have maturity dates greater than 90 days when purchased, and are therefore classified as investments for financial reporting.

*Custodial Credit Risk:* For deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. As of December 31, 2016, the Police Jury has \$6,382,460 in deposits (collected bank balances), entirely consisting of demand deposits. The demand deposits are secured from risk by \$250,000 of federal deposit insurance and the remaining \$6,132,460 is exposed to custodial credit risk because while the amount is secured, such securities are held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

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**4. Investments**

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Police Jury or its agent in the Police Jury's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Police Jury's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the Police Jury's name

The Police Jury held \$565,318 in certificates of deposits with original maturities of greater than three months at December 31, 2016. These certificates of deposits were held in the custodial bank and secured by risk by \$250,000 of federal deposit insurance and \$315,318 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

In accordance with GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, all investments, when held, are carried at fair market value, with the estimated fair market value based on quoted market prices. *Interest Rate Risk*: The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value arising from increasing interest rates.

**5. Receivables**

The Governmental Fund receivables at December 31, 2016 consist of the following:

Government Receivables	General Fund	Road Building & Maintenance Fund	Solid Waste Fund	Sales Tax Fund	LGAP Grants Fund	Other Funds	Total
Accounts	\$ 13,055	\$ -	\$ -	\$ -	\$ -	\$ 14,837	\$ 27,892
Ad Valorem Taxes	122,561	521,537	-	-	-	1,110,914	1,755,012
Sales and Use Taxes	-	58,854	58,854	58,854	-	-	176,562
Severance Taxes	102,926	-	-	-	-	2,964	105,890
Revenue Sharing	3,861	13,752	-	-	-	29,870	47,483
Gaming	97,116	-	-	-	-	-	97,116
Franchise Taxes	-	-	-	-	-	865	865
Federal Grants	-	-	-	-	-	324,225	324,225
State Grants	-	14,312	-	-	87,983	-	102,295
Other	2,618	-	-	-	-	35,853	38,471
<b>Total Government Receivables</b>	<b>342,137</b>	<b>608,455</b>	<b>58,854</b>	<b>58,854</b>	<b>87,983</b>	<b>1,519,528</b>	<b>2,675,811</b>
Less: Allowance for uncollectable	(2,523)	(10,737)	-	-	-	(22,938)	(36,198)
<b>Total</b>	<b>\$ 339,614</b>	<b>\$ 597,718</b>	<b>\$ 58,854</b>	<b>\$ 58,854</b>	<b>\$ 87,983</b>	<b>\$ 1,496,590</b>	<b>\$ 2,639,613</b>

Uncollectible accounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. Uncollectible accounts at December 31, 2016 for Ad Valorem taxes totaled \$36,198.

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**6. Interfund Receivables/Payables and Transfers**

The following is a detailed list of interfund balances reported in the fund financial statements on December 31, 2016:

<b>Interfund Balances</b>	<b><u>Due From Other Funds</u></b>	<b><u>Due To Other Funds</u></b>
<b>Major Funds:</b>		
General Fund	\$ 71,547	\$ -
LGAP Grant Fund	-	9,092
<b>Non-Major Funds:</b>		
CDBG Fund	-	12,313
LRA - LCDBG Fund	-	15,980
Public Human Transit	-	100
Courthouse Project Fund	-	34,062
<b>Total Interfund Balances</b>	<b><u>\$ 71,547</u></b>	<b><u>\$ 71,547</u></b>

The interfund receivables and payables have occurred at various times and are expected to be repaid.



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The following is a detailed list of interfund transfers reported in the fund financial statements during the year ended December 31, 2016:

<b>Interfund Transfers</b>	<b>Transfers In From Other Funds</b>	<b>Transfers Out To Other Funds</b>
	<u>          </u>	<u>          </u>
<b>Major Funds :</b>		
General Fund	\$ 186,832	\$ 27,785
Road, Building, and Maintenance Fund	230,000	347,713
Solid Waste Fund	80,000	30,360
Sales Tax Fund	-	337,340
<b>Non-Major Funds :</b>		
Road District Maintenance #1	10,000	118,145
Sub Road 1 of Road District #2	10,000	17,898
Sub Road 2 of Road District #2 Fund	20,000	4,091
Road District Maintenance #3 Fund	20,000	5,723
Road District Maintenance #4 Fund	20,000	67,375
Road District Maintenance #5 Fund	20,000	43,378
Road District Maintenance #6 Fund	35,000	3,093
Fifth Ward Fire District Fund	-	6,843
Fire Protection District #2	-	3,868
Fire Protection District #3	-	6,975
South Second Ward Fire Protection	-	2,297
Sixth Ward Fire District Fund	-	1,544
E-911 Fund	-	4,249
Off Duty Law Enforcement	-	201
Revolving Loan Fund	-	1
Office of Motor Vehicle Fund	-	546
Wastewater Treatment Fund	-	325
Capital Outlay Road Project Fund	-	1
Revenue Bond Sinking Fund	27,785	-
Road District #1 Sinking Fund	107,153	-
Sub Road 1 of Road District #2 Sinking Fund	16,328	-
Road District #4 Sinking Fund	59,378	-
Road District #5 Sinking Fund	24,478	-
Road Rehab Sinking Fund	162,797	-
<b>Total Interfund Transfers</b>	<u>\$ 1,029,751</u>	<u>\$ 1,029,751</u>

The following is a list of further information detailing the significant interfund transfers scheduled on the previous page during the year ending December 31, 2016.

The reasons for significant interfund transfers are described below:

- A transfer in to the general fund in the amount of \$178,606 was from several special revenue funds for a four percent administrative fee to cover operating costs as follows: E-911 \$4,269, 5<sup>th</sup> Ward Fire \$6,843, Revolving Loan \$1, South Second Ward Fire \$2,297, Fire Protection District

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#2 \$3,868, Fire Protection District #3 \$6,975, 6<sup>th</sup> Ward Fire \$1,544, Off Duty Law Enforcement \$201, OMV \$546, Solid Waste \$30,360, Sales Tax \$27,340, Road District Maintenance Fund \$64,916, Road District #1 \$10,992, Sub Road 1 of Road District #2 \$1,570, Sub Road 2 of Road District #2 \$4,091, Road District #3 \$5,723, Road District #4 \$97, Road District #5 \$3,900, and Road District #6 \$3,093.

- Transfers out of the Road District Maintenance Fund in the amount of \$120,000 were made to assist in covering operating expenses as follows: Road District Maintenance Fund #1 and Sub Road 1 of Road District #2 \$10,000 each and Sub Road 2 of Road District #2 and Road District's 3, 4, 5, and 6 \$20,000 each.
- An amount equal to the principal and interest accruing on the 2001 revenue bonds was deposited each month into the Revenue Bond 2001 Sinking Fund from general fund revenues. The transfer from the General fund to the Revenue Bond Sinking fund for 2016 was \$27,785.
- The Road District #1 transferred an annual principal and interest payment of \$107,153 on a certificate of indebtedness for District #1 to the district's sinking fund.
- The Sub Road 1 of District #2 transferred an annual principal and interest payment of \$16,328 on a certificate of indebtedness for Sub Road #1 to the district's sinking fund.
- The Road District #4 transferred an annual principal and interest payment of \$59,378 on a certificate of indebtedness for district #4 to the district's sinking fund.
- The Road District #5 transferred an annual principal and interest payment of \$24,478 on a certificate of indebtedness for district #5 to the district's sinking fund.
- The Road Building Maintenance transfers out annually, a payment for the principal and interest on the certificate of indebtedness for Road Building Maintenance to the district's sinking fund. The amount transferred for 2016 was \$162,797.
- The Sales Tax Fund transferred \$230,000 to the Road District Maintenance Fund and \$80,000 to the Solid Waste Fund to fund constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish and to fund the solid waste program.

There are various other transfers in and out between the general fund, the special revenue funds, and the capital project funds to cover various costs of the capital projects and to close out the capital projects which were completed.

**Required Transfers**

- Off-Duty Law Fund-Louisiana Revised Statute 15:255 requires that all surplus remaining in the Off-Duty Law Fund at year-end be transferred to the Criminal Court Fund. A surplus of \$7,735 was transferred to the Criminal Court Fund before the year ended December 31, 2016. There was no balance due to the Criminal Court Fund at the fiscal year end.

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**7. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2016 for governmental activities is as follows:

<b>Governmental Activities Capital Assets:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Adjustments</b>	<b>Ending Balance</b>
Capital Assets Not Being Depreciated:					
Land	\$ 242,736	\$ -	\$ -	\$ -	\$ 242,736
Construction in Progress	<u>435,757</u>	<u>321,556</u>	<u>-</u>	<u>-</u>	<u>757,313</u>
Total Capital Assets Not Being Depreciated	<u>678,493</u>	<u>321,556</u>	<u>-</u>	<u>-</u>	<u>1,000,049</u>
Capital Assets Being Depreciated:					
Buildings and Improvements	6,247,777	22,674	-	-	6,270,451
Machinery and Equipment	6,472,983	523,863	(222,906)	-	6,773,940
Infrastructure	<u>12,230,579</u>	<u>21,690</u>	<u>-</u>	<u>-</u>	<u>12,252,269</u>
Total Capital Assets Being Depreciated	<u>24,951,339</u>	<u>568,227</u>	<u>(222,906)</u>	<u>-</u>	<u>25,296,660</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	(2,176,304)	(156,658)	-	-	(2,332,962)
Machinery and Equipment	(4,133,611)	(437,385)	148,020	-	(4,422,976)
Infrastructure	<u>(1,523,772)</u>	<u>(305,980)</u>	<u>-</u>	<u>-</u>	<u>(1,829,752)</u>
Total Accumulated Depreciation	<u>(7,833,687)</u>	<u>(900,023)</u>	<u>148,020</u>	<u>-</u>	<u>(8,585,690)</u>
Total Capital Assets Being Depreciated, Net	<u>17,117,652</u>	<u>(331,796)</u>	<u>(74,886)</u>	<u>-</u>	<u>16,710,970</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<u>\$ 17,796,145</u>	<u>\$ (10,240)</u>	<u>\$ (74,886)</u>	<u>\$ -</u>	<u>\$ 17,711,019</u>

Depreciation was charged to governmental functions as follows:

General Government	\$ 54,868
Public Safety	290,375
Public Works	482,470
Health & Welfare	39,251
Recreation	31,948
Economic Development	1,111
	<u>\$ 900,023</u>

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**8. Construction Commitments**

The police jury has active construction projects as of December 31, 2016.

- LRA-CDBG Louisiana Recovery Authority-Louisiana Community Development Block Grant Fund - A community development block grant related to Hurricane Gustav and Ike was awarded which provides grants for bridge repair and replacement. The anticipated costs of the bridge repair and replacement project is \$1,785,220. The amount incurred and included in capital assets for the project for 2016 is \$1,703,629. Since some bridge repairs and replacements are ongoing, this project is not complete as of year-end.
- Louisiana Governor’s Assistance Program Grants (LGAP) –Several state grants have been awarded to the Police Jury for the following project:
  - a) \$100,000 grant for various projects has been requested but not awarded to purchase a storage building, public works equipment, and make improvements to the parish library.
- LCDBG 2015 Water System Improvement Project-\$440,520 grant for the purpose of community water enrichment. The project was started in 2016 and was not complete at year end.
- Hospital Hazard Mitigation Fund – Federal grants have been awarded to the Police Jury for the following various projects:
  - a) Hazard mitigation repairs to the St. Helena Sheriff, St. Helena Parish Hospital, and the St. Helena Parish Police Jury’s buildings. The estimated cost of the project is \$1,504,741 for the sheriff and hospital buildings. The estimated amount spent to-date is \$1,447,810.
  - b) St. Helena Sewage Pond Retrofit. The estimated cost of the project is \$497,300. The amount spent to-date is \$77,601 with a remaining commitment of \$419,699.
  - c) St. Helena Drainage Culvert (seven bridges). The estimated cost of the project is \$1,000,000. The amount spent to-date is \$122,570 with a remaining commitment of \$877,430.

At December 31, 2016 the commitments are as follows:

<b>Project</b>	<b>Spent to Date</b>	<b>Remaining Commitment</b>
LRA-CDBG Fund	\$ 1,703,629	\$ 81,591
LCDBG 2015 Water System Improvement Project	-	440,520
Hospital Hazardous Mitigation	1,648,161	1,353,880
	<u>\$ 3,351,790</u>	<u>\$ 1,875,991</u>

**9. Prepaid Insurance**

Insurance costs which cover future periods are recognized in the governmental fund financial statements when the expenditure is made. However, in the government-wide financial statements the expenditure for insurance applicable to future periods is reclassified as prepaid insurance on the statement of net position. Total insurance expense on a government wide basis, excluding insurance related to employees such as health and workers compensation insurance was \$188,754. Prepaid insurance was \$97,819.

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**10. Accounts, Salaries, and Other Payables**

Governmental Funds Payable	General	Road Building & Maint- enance	Solid Waste	Sales	LGAP	Other	Total
	Fund	Fund	Fund	Tax Fund	Grant Fund	Funds	
Accounts	\$ 106,830	\$ 50,235	\$ -	\$ -	\$ 153,309	\$ 135,056	\$ 445,430
Other Accrued Liabilities	4,085	17,382	-	-	-	37,233	58,700
Due to Other Funds	-	-	-	-	9,092	62,455	71,547
<b>Total Government Funds Payable</b>	<b>\$ 110,915</b>	<b>\$ 67,617</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,401</b>	<b>\$ 234,744</b>	<b>\$ 575,677</b>

Out of the other accrued liabilities, \$58,700 is for amounts payable to retirement plans.

Government Wide Employee Compensation expenses by function are shown below:

Employee Compensation by Function	General	Public	Public	Cultural	Health and	Economic	Other	Total
	Government	Safety	Works	and Recreation	Welfare	Development		
Salaries	\$ 580,246	\$ 86,556	\$ 914,811	\$ -	\$ 36,219	\$ 47,246	\$ -	\$ 1,665,078
Retirement	110,085	9,524	104,573	-	4,806	-	-	228,988
Payroll Taxes	19,682	934	17,288	-	506	3,337	-	41,747
Health Insurance	113,126	16,483	177,241	-	9,431	1,557	-	317,838
Unemployment / Workers Compensation	9,339	322	44,374	-	281	105	-	54,421
<b>Total Employee Compensation by Function</b>	<b>\$ 832,478</b>	<b>\$ 113,819</b>	<b>\$ 1,258,287</b>	<b>\$ -</b>	<b>\$ 51,243</b>	<b>\$ 52,245</b>	<b>\$ -</b>	<b>\$ 2,308,072</b>
<b>Total Government Wide Expenses</b>	<b>\$ 1,755,771</b>	<b>\$ 1,176,515</b>	<b>\$ 3,308,391</b>	<b>\$ 55,047</b>	<b>\$ 142,679</b>	<b>\$ 85,763</b>	<b>\$ 64,245</b>	<b>\$ 6,588,411</b>
<b>Employee Compensation as a Percentage of Total Expenses</b>	<b>47%</b>	<b>10%</b>	<b>38%</b>	<b>0%</b>	<b>36%</b>	<b>61%</b>	<b>0%</b>	<b>35%</b>

Historic Employment Costs by Year	2016	Percentage Increase (Decrease)	2015	Percentage Increase (Decrease)	2014	Percentage Increase (Decrease)	2013	Percentage Increase (Decrease)
	Salaries	\$ 1,665,078	20%	\$ 1,386,504	-9%	\$ 1,528,229	0%	\$ 1,523,634
Retirement	228,988	39%	165,156	-18%	201,790	-8%	218,337	9%
Payroll Taxes	41,747	24%	33,574	0%	33,733	-3%	34,886	46%
Health Insurance	317,838	-4%	331,462	-4%	345,658	9%	317,492	6%
Unemployment / Workers Compensation	54,421	2%	53,155	-13%	60,833	5%	58,196	-36%
	<b>\$ 2,308,072</b>	<b>17%</b>	<b>\$ 1,969,851</b>	<b>-9%</b>	<b>\$ 2,170,243</b>	<b>1%</b>	<b>\$ 2,152,545</b>	<b>10%</b>

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**11. Leases**

The Police Jury records items under capital leases as an asset and an obligation in the government wide financial statements. Only payments on capital leases are recorded in the fund basis financial statements. Capital Leases at December 31, 2016 are as follows:

		<u>Capital Lease Payable End of Year</u>	<u>Due Within One Year</u>
Lease-purchase due in semiannual installments of interest at 2.59% , Collateralized by equipment.	\$ 1,048 , including	\$ 13,419	\$ 12,372
Lease-purchase due in annual installments of interest at 3.59% , Collateralized by equipment.	\$36,675 , including	\$ 35,278	\$ 35,278
Lease-purchase due in monthly installments of interest at 2.34% , Collateralized by equipment.	\$ 1,558 , including	\$ 32,022	\$ 18,138
Lease-purchase due in monthly installments of interest at 2.24% , Collateralized by equipment.	\$ 2,674 , including	\$ 21,216	\$ 21,216
Lease-purchase due in annual installments of interest at 3.097% , Collateralized by equipment.	\$32,330 , including	\$ 119,896	\$ 28,617
Lease-purchase due in monthly installments of interest at 2.440% , Collateralized by equipment.	\$ 1,569 , including	\$ 88,560	\$ 16,860
Lease-purchase due in annual installments of interest at 3.266% , Collateralized by equipment.	\$27,045 , including	\$ 166,822	\$ 21,597
Lease-purchase due in monthly installments of interest at 2.340% , Collateralized by equipment.	\$ 1,724 , including	\$ 75,777	\$ 19,118
		<u>\$ 552,990</u>	<u>\$ 173,196</u>

The following are the assets recorded as capital leases:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
<b>Equipment</b>			
John Deere Tractor with Side Mower	\$ 58,908	\$ (48,108)	\$ 10,800
John Deere Tractor with Side Mower	58,775	(58,775)	-
Ferrara Commercial Pumper Tanker	217,385	(59,177)	158,208
John Deere Tractor with Boom Mower	93,035	(14,989)	78,046
John Deere Tractor with Boom Mower	93,035	(14,989)	78,046
John Deere Tractor with Alamo Mower	88,560	(1,476)	87,084
John Deere 5100E Utility Tractor	<u>78,920</u>	<u>(877)</u>	<u>78,043</u>
<b>Total Equipment</b>	688,618	(198,391)	490,227
<b>Vehicles</b>			
2014 Freightliner Dump Truck	88,127	(57,283)	30,844
2015 Kenworth T-370 Tanker	199,500	(14,408)	185,092
2016 Tanker Truck	<u>318,715</u>	<u>(12,394)</u>	<u>306,321</u>
<b>Total Vehicles</b>	606,342	(84,085)	522,257
<b>Total Assets Recorded as Capital Leases</b>	<u>\$ 1,294,960</u>	<u>\$ (282,476)</u>	<u>\$ 1,012,484</u>

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The police jury has a perpetual lease with Burrell Carter, which commences on August 1, 2016 and terminates on July 31, 2019. The lease is for an office facility which houses the parish farm agent. The amount of the lease is \$700 per month. The total amount paid from the general fund for 2016 was \$8,400.

The South Second Ward Fire District has a lease with Soterra, LLC, which commenced on May 20, 2007 and terminates on May 19, 2057. The lease is for .25 acres. The amount of the lease is \$1.

**12. Long-Term Obligations**

The following is a summary of long-term obligation transactions for the year ended December 31, 2016:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Unfunded OPEB Obligation</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Beginning Balance	\$ 411,357	\$ 1,865,000	\$ 290,570	\$ 1,434,057	\$ 94,328	\$ 4,095,312
Additions	355,480	-	-	367,403	467,796	1,190,679
Deletions	(213,847)	(346,000)	(3,283)	-	-	(563,130)
Ending Balance	<u>\$ 552,990</u>	<u>\$ 1,519,000</u>	<u>\$ 287,287</u>	<u>\$ 1,801,460</u>	<u>\$ 562,124</u>	<u>\$ 4,722,861</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Capital Leases</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>OPEB Obligation</u>	<u>Net Pension Liability</u>	<u>Total Long-Term Obligations</u>
Current Portion	\$ 173,196	\$ 148,000	-	-	-	\$ 321,196
Long-Term Portion	<u>379,794</u>	<u>1,371,000</u>	<u>287,287</u>	<u>1,801,460</u>	<u>562,124</u>	<u>4,401,665</u>
	<u>\$ 552,990</u>	<u>\$ 1,519,000</u>	<u>\$ 287,287</u>	<u>\$ 1,801,460</u>	<u>\$ 562,124</u>	<u>\$ 4,722,861</u>

Bonds Payable as of December 31, 2016 are as follows:

		<u>Bonds Payable End of Year</u>	<u>Due Within One Year</u>
General Fund	\$ 400,000 Revenue Bonds		
Dated	3/1/2001 due in increasing annual installments of \$ 7,000 to		
\$	26,000 through 3/1/2031 maximum interest at 5.50%	\$ 276,000	\$ 12,000
Road District Maintenance	\$1,500,000 Certificate of Indebtedness		
Dated	6/2/2014 due in increasing annual installments of		
\$126,000 to \$176,000	through 3/1/2024 interest at 2.43%	1,243,000	136,000
		<u>\$ 1,519,000</u>	<u>\$ 148,000</u>

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At December 31, 2016, the Police Jury has accumulated \$5,343 in the debt service funds for future debt requirements. The annual requirements to amortize all debt outstanding at December 31, 2016, including principal and interest payments are as follows:

Year Ending 12/31/16	Bonded Debt		Certificates of Indebtedness		Capital Leases		Total Payments		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2017	\$ 12,000	\$ 15,180	\$ 136,000	\$ 28,553	\$ 173,196	\$ 15,035	\$ 321,196	\$ 58,768	\$ 379,964
2018	13,000	14,520	141,000	25,187	103,582	10,382	257,582	50,089	307,671
2019	14,000	13,805	146,000	21,700	91,183	8,013	251,183	43,518	294,701
2020	15,000	13,035	152,000	18,079	90,337	5,111	257,337	36,225	293,562
2021	15,000	12,210	158,000	14,313	43,141	2,737	216,141	29,260	245,401
2022 to 2026	90,000	47,575	510,000	18,881	25,361	1,684	625,361	68,140	693,501
2027 to 2031	117,000	20,020	-	-	26,190	855	143,190	20,875	164,065
2032 to 2036	-	-	-	-	-	-	-	-	-
	<u>\$ 276,000</u>	<u>\$ 136,345</u>	<u>\$ 1,243,000</u>	<u>\$ 126,713</u>	<u>\$ 552,990</u>	<u>\$ 43,817</u>	<u>\$ 2,071,990</u>	<u>\$ 306,875</u>	<u>\$ 2,378,865</u>

- **Restrictions** - In accordance with R.S. 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of ten percent of the assessed value of taxable property. At December 31, 2016, the statutory limit is \$5,368,599.

### 13. Retirement Systems

Substantially all Police Jury employees are members of the Parochial Employees' Retirement System of Louisiana (System) or Registrar of Voters Employees' Retirement System. These systems are cost-sharing multiple-employer defined benefit pension plans administered by a separate board of trustees.

The Police Jury implemented Governmental Accounting Standards Board (GASB) Statement 68 on *Accounting and Financial Reporting for Pensions* and Statement 71 on *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB 68. These standards require the Police Jury to record its proportional share of each of the pension plans' net pension liability and report the following disclosures:

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

*Plan Description:* Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.I 1:1901 of the Louisiana Revised Statute (LRS), through 2025. The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elect to become members of the System.

Substantially all full-time employees of the Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A.



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Eligibility Requirements:

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace and parish presidents may no longer join the Retirement System.

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

DROP Benefits:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date. For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individuals subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns

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and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

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

Cost of Living Increases:

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Contributions for all members are established by state statute. Under Plan A, members are required to contribute 9.5 percent of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate, according to state statute. The current rate is 13 percent of annual covered payroll. Contributions to the System include one-fourth (1/4) of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax dollars and revenue sharing are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2016. During the year ending December 31, 2016, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$14,464 for its participation in Parochial Employees' Retirement System of Louisiana-Plan A.

The St. Helena Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2016 and 2015 were \$162,466, and \$156,339, respectively, equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2016, the Police Jury reported a liability of \$523,270 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of December 31, 2015 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 contribution of all participating, actuarially determined. At

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December 31, 2015, the Police Jury's proportion was 0.19879%, which was a decrease of 0.02202% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the Police Jury recognized pension expense for the Parochial Employees' Retirement System of \$221,220 representing its proportionate share of the System's net expense, including amortization of deferred amounts.

At December 31, 2016, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Parochial Employees' Retirement System from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (83,162)
Changes of assumptions	116,593	-
Net difference between projected and actual earnings on pension plan investments	478,806	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,853	(20,241)
Employer contributions subsequent to the measurement date	162,466	-
Total	\$ 760,718	\$ (103,403)

The Police Jury reported a total of \$162,466 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2015 which will be recognized as a reduction in net pension liability in the year ended December 31, 2017.

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

<u>Year</u>	
2016	\$ 130,153
2017	\$ 130,153
2018	\$ 138,527
2019	\$ 96,016
	\$ 494,849

*Actuarial Assumptions.* A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2015 is as follows:

<b>Valuation Date</b>	December 31, 2015
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
Expected Remaining Service Lives	4 years
Investment Rate of Return	7.0%
Salary Increases	Plan A-5.25% (2.75% Merit/2.50% Inflation)

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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    RP-2000 Employee Mortality Table was selected for active members.  
 RP-2000 Healthy Annuitant Mortality Table was selected for health annuitants and beneficiaries.  
 RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

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 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 rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirements 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.

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 7.55% for the year ended December 31, 2015.

Best estimates of real rates of return for each major asset class included in Parochial Employees' Retirement System target asset allocation as of December 31, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	0.74%
Real Assets	3%	0.19%
Totals	<u>100.00%</u>	<u>5.55%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u><u>7.55%</u></u>

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The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 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 Healthy Annuitant Mortality Sex Distinct Table (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 year for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.* The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of December 31, 2015:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Rates	6.00%	7.00%	8.00%
St. Helena Parish Police Jury Share of NPL	\$1,310,981	\$ 523,270	\$(142,441)

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

*Plan Description:* The Registrar of Voters Employee's Retirement system of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 215 of the 1954 under Revised Statute 11:2032 to provide retirement benefits to registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

Retirement Benefits:

Employees can retire providing he/she meet one of the following criteria:

For employees hired prior to January 1, 2013:

1. Any age with 30 or more year of creditable service
2. Age 55 with 20 years of creditable service
3. Age 60 with 10 years of creditable service

For employees hired on or after January 1, 2013:

1. Age 55 with 30 years of creditable service
2. Age 60 with 20 years of creditable service
3. Age 62 with 10 years of creditable service

Survivor Benefits:

Upon the death of any member with 5 or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the designated beneficiaries as outlined in the statutes. Any member who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

DROP Benefits:

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three

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years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund. This fund does not earn Interest. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. If a participant dies during the participation in the DROP, a lump sum equal to the balance in his account shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the DROP fund cease and the person resumes active contributing membership in the System.

Disability Benefits:

A member shall receive a disability benefit with at least 10 years of service and certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three and one third percent multiplied by years of service assuming continued service to age sixty. Disability benefits may not exceed two-thirds of earnable compensation.

Cost of Living Increases:

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and been retired at least one year. Funding criteria for granting cost of living adjustment is dependent on the funded ratio.

Requests for further information should be directed to Registrar of Voters Employees' Retirement System of Louisiana, P.O. Box 57, Jennings, Louisiana 70546.

*Funding Policy:* Members are required by state statute to contribute 7% of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate. The 2016 Employer current rate is 22.5% of annual covered payroll. Contributions to the System include ad valorem taxes and state revenue sharing funds. These additional sources of income are used as additional employer contributions and considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2016. During the year ending December 31, 2016, the Police Jury recognized revenue as a result of support received from non-employer contributing entities of \$3,823 for its participation in System.

The St. Helena Parish Police Jury's contribution to the Registrar of Voters employees' Retirement System for the years ending December 31, 2016, and 2015 was \$3,997 and \$4,397 respectively equal to the required contributions for each year.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:* At December 31, 2016, the Police Jury reported a liability of \$38,854 for its proportionate share of the net pension liability of the System. The net pension liability was measured as of June 30, 2016 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 contribution of all participating, actuarially determined. At June 30, 2016 the

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Police Jury's proportion was 0.136929%, which was a decrease of 0.00172% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Police Jury recognized pension expense of \$1,120 representing its proportionate share of the system's net expense including amortization of deferred amounts.

At December 31, 2016, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to the Registrar of Voters' Pension System from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ (3,916)
Changes of assumptions	1,308	(1,457)
Net difference between projected and actual earnings on pension plan investments	10,685	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	37	(6,407)
Employer contributions subsequent to the measurement	1,881	-
Total	<u>\$ 13,911</u>	<u>\$ (11,780)</u>

The Police Jury reported a total of \$1,881 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2016 which will be recognized as a reduction in net pension liability in the year ended December 31, 2017.

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

<u>Year</u>	
2017	\$ (4,458)
2018	\$ 1,075
2019	\$ 2,155
2020	\$ 1,479
	<u>\$ 251</u>

*Actuarial Assumptions:* A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 is as follows:

<b>Valuation Date</b>	June 30, 2016
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
Investment Rate of Return	7.0%, (Net of investment expense)
Expected Remaining Service Lives	2016 - 5 years 2015 - 5 years
Projected Salary Increases	6.00% (3.5% Merit/2.5% Inflation)

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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	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants

The mortality assumptions were set after reviewing 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 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 expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2016.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40%	3.00%
International Equities	15%	1.28%
Domestic Fixed Income	20%	0.50%
International Fixed Income	10%	0.35%
Alternative Investments	5%	0.29%
Cash & Cash Equivalents	10%	0.45%
Totals	<u>100%</u>	<u>5.87%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Nominal Rate		<u><u>8.37%</u></u>

The discount rate used to measure the total pension liability was 7.0%. 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 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



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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 Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:* The following presents the net pension liability of the participating employers calculated using the discount rate of 7.0%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2016:

	1% Decrease	Current Discount Rate	1% Increase
Rates	6.00%	7.00%	8.00%
St. Helena Parish Police Jury Share of NPL	\$ 54,018	\$ 38,854	\$ 25,790

**14. Other Post-Employment Benefits**

The St. Helena Parish Police Jury provides certain continuing health care and life insurance benefits for retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. The benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Police Jury.

Effective the fiscal year ending December 31, 2009, the Police Jury is required to report under GASB 45: Accounting for Other Post Employment Benefit (OPEB) Obligations. This standard requires governmental entities to record the present value of the unfunded employer costs associated with non-retirement-based expected payments to current and former employees for post-employment benefits such as health and life insurance. The Police Jury utilized a specialist to estimate the present value of the full costs of all promised health and life insurance benefits to all current and former employees included in the current benefit population utilizing such factors as the age, retirement age, expected increases in health costs, expected employer contributions, historical health claims by employee population, and other factors. The Police Jury has not yet implemented a protected trust to fund a plan to pay for these expected costs. The impact on the financials is at the government wide level, where the excess projected costs in excess of the amount funded by the Police Jury in the year is accrued as a liability called the net OPEB obligation. The net OPEB obligation will increase rapidly over time if the obligation is not funded. The annual OPEB cost can be significantly higher for some entities than its current health premiums expense depending on the demographics of the employee population.

The rationale behind the implementation of GASB 45 relates to the fact that the former and current employees to the balance sheet date have provided services to the entity and have created a cost in the current period that will need to be paid in future periods based on the current employer-employee agreement. The unfunded portion of these costs will require future cash flows, which need to be considered in combination with other expected future cash outflows such as bond payments in order to avoid budget deficits in those fiscal periods.

**Plan Description.** The St. Helena Parish Police Jury's 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

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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. Complete plan provisions are included in the official plan documents.

Life insurance coverage is provided to retirees who have life insurance as active employees before retirement at a flat rate of \$15.30 per month which has been assumed unblended. The employer pays 100 percent of the cost of the retiree life insurance for retirees with UNUM policies and 75 percent for others. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

**Contribution Rates.** Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy.** Until the fiscal year ending December 31, 2008, the St. Helena Parish Police Jury recognized the cost of providing post-employment medical and life benefits (St. Helena Parish Police Jury's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2016 and 2015, the St. Helena Parish Police Jury's portion of health care and life insurance funding cost for retired employees totaled \$144,165 and \$133,486, respectively.

Effective with the Fiscal Year beginning January 1, 2009, St. Helena Parish Police Jury implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

**Annual Required Contribution.** St. Helena Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<b>2016</b>	<b>2015</b>
Normal Cost	\$ 150,535	\$ 144,745
30-year UAL (Unfunded Liability) amortization amount	386,602	371,733
Annual required contributions (ARC)	\$ 537,137	\$ 516,478

**St. Helena Parish Police Jury**  
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Net Post-employment Benefit Obligation (Asset). The table below shows St. Helena Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2016:

	<b>2016</b>	<b>2015</b>
<b>Beginning Net OPEB Obligation (Asset)</b>	<b>\$ 1,434,057</b>	<b>\$ 1,070,146</b>
Annual required contribution (ARC)	537,137	516,478
Interest on Net OPEB Obligation (Asset)	57,362	42,806
ARC Adjustment	(82,931)	(61,887)
OPEB Cost	511,568	497,397
Contribution	-	-
Current year retiree premium	(144,165)	(133,486)
Change in Net OPEB Obligation	367,403	363,911
<b>Ending Net OPEB Obligation (Asset)</b>	<b>\$ 1,801,460</b>	<b>\$ 1,434,057</b>

The following table shows St. Helena Parish Police Jury's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post-employment benefits (PEB) liability (asset):

<b>Post Employment Benefit</b>	<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net OPEB Obligation (Asset)</b>
Medical & Life	12/31/2016	\$ 511,568	28.18%	\$ 1,801,460
Medical & Life	12/31/2015	\$ 497,397	26.84%	\$ 1,434,057

**Funded Status and Funding Progress.** In the fiscal year ending December 31, 2016, St. Helena Parish Police Jury made no contributions to its post-employment benefits plan. The plan was not funded, has no assets, and hence has a funded ratio of zero. Based on the most recent valuation on January 1, 2015, as of December 31, 2016, the Actuarial Accrued Liability (AAL) was \$6,952,625, which is defined as that portion, as determined by a particular actuarial cost method (St. Helena Parish Police Jury uses the Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2016, the entire actuarial accrued liability was unfunded.

	<b>2016</b>	<b>2015</b>
Actuarial Accrued Liability (AAL)	\$ 6,952,625	\$ 6,685,217
Actuarial Value of Plan Assets	-	-
Unfunded Act. Accrued Liability (UAAL)	6,952,625	6,685,217
Funded Ratio (Act. Val. Assets / AAL)	0%	0%
Covered Payroll (active plan members)	1,289,412	1,137,878
UAAL as a percentage of covered payroll	539.21%	587.52%

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**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by St. Helena Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between St. Helena Parish Police Jury and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between St. Helena Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets.** Since the OPEB obligation has not yet been funded, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45 will be used.

**Turnover Rate.** An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately ten percent.

**Post employment Benefit Plan Eligibility Requirements.** Based on past experience, it has been assumed that entitlement to benefits will commence four years after eligibility to enter the D.R.O.P. (three years in D.R.O.P. and one additional year). Medical benefits are provided 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. Entitlement to benefits continues through Medicare to death.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a four percent annual investment return has been used in this valuation.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50 percent of the unloaded male mortality rate and 50 percent of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in

**St. Helena Parish Police Jury**  
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determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100 percent of the cost of the medical insurance for the retirees hired before September 8, 2009. Retirees hired after that date receive the same retiree benefits if they have at least thirty years of service in the Parochial System. The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for retired before Medicare eligibility to be 130 percent of the blended rate and after Medicare eligibility to be 80 percent of the blended rate for standard coverage.

**Inflation Rate.** Included in both the Investment Return Assumption and the Healthcare Cost Trend rates is an implicit inflation assumption of 2.5 percent annually.

**Projected Salary Increases.** This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases.** The plan benefit provisions in effect for retirees as of the valuation date have been used and it is assumed for valuation purposes that there will not be any future changes.

The following is a summary of OPEB cost and contributions for the last three years.

	<u>2016</u>	<u>2015</u>	<u>2014</u>
OPEB Cost	\$ 511,568	\$ 497,397	\$ 207,230
Contribution	-	-	-
Retiree premium	144,165	133,486	39,464
Total Contribution and Premium	<u>144,165</u>	<u>133,486</u>	<u>39,464</u>
Change in Net OPEB Obligation	367,403	363,911	167,766
Percentage of Contribution to Cost	0%	0%	0%
Percentage of Contribution plus Premium to Cost	28.18%	26.84%	19.04%

**15. Deferred Compensation Plan**

The Police Jury offers its employees, the Louisiana Public Employees Deferred Compensation Plan, a deferred compensation plan created in accordance with Internal Revenue Code Section 457, as revised January 1, 1999. The plan, available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property, or rights, shall be held for the exclusive benefit of participants and their beneficiaries.

At December 31, 2016 the amounts applicable to the employees of the Police Jury were \$3,680.

**St. Helena Parish Police Jury  
Notes to the Financial Statements  
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**16. Compensated Absences**

At December 31, 2016, employees of the Police Jury have accumulated and vested \$287,287 of employee leave benefits, which was computed in accordance with GASB Codification Section C60.

**17. Changes in Fiduciary Fund Deposits Due to Others**

A summary of changes in Fiduciary fund deposits due to the Audubon Regional Library follows:

		<u>Beginning Balance</u>		<u>Additions</u>		<u>Reductions</u>		<u>Ending Balance</u>
<b>Fiduciary Funds:</b>								
Library Fund	\$	128,277	\$	134,882	\$	(129,637)	\$	133,523

**18. Constraints on Fund Balance**

Money accumulated in the Debt Service Funds has been legally restricted for the purpose of paying the annual installments of principal and interest for Revenue Bonds and Certificates of Indebtedness.

Assets accumulated in the Capital Project Funds have been legally restricted for the purpose of paying costs associated with the capital projects. \$212,283 of the cash held in Capital Project Funds is restricted to fund capital projects.

Assets accumulated in the Special Revenue Funds have been legally restricted for the purpose of road improvements, fire protection, and other services as required by the designation of ad valorem and sales taxes.

**19. Federal Compliance Contingencies**

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

**20. Risk Management**

The Police Jury does not have general liability insurance coverage and is at risk to possible losses resulting from claims filed by individuals who might suffer injury while on Police Jury property.

**21. Contingent Liabilities**

At December 31, 2016, the St. Helena Parish Police Jury has several legal actions and claims pending against it. The Police Jury has also filed suits against others. No accrual for gain or loss contingencies has been recorded in the financial statements for any legal actions. The potential outcome on the majority of claims is not known or the likelihood of loss or impairment of an asset or incurrence of a liability is deemed remote. The Police Jury is involved in one lawsuit in which the plaintiff is suing the Police Jury for damages arising from an automobile accident. The likelihood of an unfavorable outcome is at least reasonably possible, but the amount or range of potential loss cannot be reasonably estimated at this time.

**St. Helena Parish Police Jury**  
**Notes to the Financial Statements**  
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The Police Jury has a claim involving an unfavorable final judgment rendered against it. For budgetary reasons, no monies have been appropriated to pay this judgment.

**22. Cooperative Endeavor Agreement**

The Police Jury has a cooperative agreement with St. Helena Fire District #4 to provide first responder medical emergency services throughout the parish in the year ending December 31, 2016. In return the Police Jury paid the Fire District #4, \$30,000.

The Police Jury has a cooperative agreement with the LSU agricultural center dated July 1, 2015 until June 30, 2020 to provide office space, operating support services, and salary support for the parish farm agency and its programs.

The Police Jury has a cooperative agreement with the St. Helena Parish School Board for the usage of the New Zion Elementary School site as a location for a fire station for the Sixth Ward Fire Protection District. The school board is to retain ownership of the site, but the site's usage and control is transferred to the Sixth Ward Fire Protection District for a period of 50 years effective August 1, 2008 and ending July 31, 2058.

The Police Jury has a cooperative endeavor agreement dated May 14, 2009, with the Town of Greensburg for the public purpose of implementation of certain building codes as required by Louisiana Revised statutes for mandatory adoption by parishes and municipalities.

The Police Jury has a cooperative agreement dated November 25, 2008 with the State of Louisiana through the Division of Administration, Office of Community Development (OCD), the Road Home Corporation doing business as the Louisiana Land Trust. The Road Home Program is the state's hurricane recovery program to aid certain homeowners.

One February 13, 2013 the Police Jury adopted a resolution to authorize the Police Jury to enter into a cooperative endeavor agreement with the Village of Montpelier and the Town of Greensburg to provide necessary services for them to implement and administer its flood damage prevention ordinance.

The Police Jury entered into a cooperative endeavor agreement with the St. Helena Parish Sheriff for use of office space at the St. Helena Parish Health Unit building for the administrative offices of the Sheriff's department. The agreement began on April 1, 2013 and will terminate on December 31, 2014. The Sheriff will pay a monthly amount to the St. Helena Parish Health Unit of \$2,424.67 to rent the office space. This cooperative endeavor agreement was extended by a new agreement beginning on January 1, 2015 until December 31, 2024 with the same amount due monthly.

Effective January 1, 2016 the Police Jury entered into a cooperative endeavor agreement with the American Legion Post Number 2644 of St. Helena Parish for use of its storage facilities for items belonging to the parish that are used in connection with its mandate to provide emergency response services for the parish. The Police Jury paid \$520 in quarterly installments for the use of the facility. The agreement terminated on December 31, 2016.

**23. On-Behalf Payments for Fringe Benefits and Salaries**

For the fiscal year ended December 31, 2016, the State of Louisiana made on behalf payments in the form of supplemental pay to the Police Jury's constables and justices of the peace. In accordance with GASB 24, the Police Jury recorded \$14,400 of on behalf payments as revenue and as an expenditure in the General Fund.

**St. Helena Parish Police Jury**  
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**24. Sinking Fund Requirements**

An amount equal to the principal and interest accruing on the 2001 revenue bonds is deposited each month into the Revenue Bond 2001 Sinking Fund from the general fund revenues.

Road District #1 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #1 sinking fund to provide payment of the annual installment.

Road District #4 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #4 sinking fund to provide payment of the annual installment.

Road District #5 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Road District #5 sinking fund to provide payment of the annual installment.

Sub Road 1 of Road District #2 deposits an amount from the first tax revenues received in any calendar year equal to the principal and interest falling due on the certificate into the Sub Road 1 of Road District #2 sinking fund to provide payment of the annual installment.

Road District Maintenance deposits from the first revenues of a special five mill tax received in any calendar year a sum equal to the principal and interest falling due on the certificate into the Road District Maintenance Sinking Fund to provide the annual principal payment and semi-annual interest payments.

**25. Contracts**

- The Police Jury had a contract with the Tangipahoa Communications District to facilitate the 911 system. This contract was for \$56,575 per year plus additional cost. This contract began July 1, 2015 and expired June 30, 2016. On July 26, 2016, the Police Jury approved monthly invoices from Tangipahoa Communications District at \$4,714.59 to facilitate the 911 system. A new annual contract is being negotiated to meet the new state requirements for monitoring and responding to fire calls.
- The Police Jury also has a contract with Progressive Waste Solutions of LA, Inc. for garbage collection. The contract began on September 18, 2009 and is for five years. There is an option to renew clause in the contract. This contract was automatically renewed in 2014 for a period of five years.

**26. E911 System**

St. Helena implemented the E911 system parish wide on September 17, 2002. Telephone service charges and expenditures are reflected in fund statements in the amount of \$100,726 for the year ended December 31, 2016. See Note 25 above.



**St. Helena Parish Police Jury**  
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**27. Subsequent Events**

Subsequent events have been evaluated by management through June 26, 2017, the date the report was available for issuance. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2016, other than noted in the following paragraph.

On January 24, 2017, St. Helena Parish Police Jury accepted a low bid of \$440,520 for the LCDBG 2015 Water System Improvement Project. This project, upon completion, is to be formally donated to Waterworks District No. 2 of St. Helena Parish, for continued maintenance and operation.

During 2016, the Road District #4 Maintenance ad valorem tax at 10 mils was not renewed. On January 24, 2017, the Police Jury adopted a resolution authorizing and calling for an election to be held October 14, 2017 for the renewal of this tax.

## Required Supplemental Information (Part II)

**St. Helena Parish Police Jury  
Budgetary Comparison Schedules**

General Fund and Major Special Revenue Funds with Legally Adopted Annual Budgets

General Fund

The general fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

Road, Building, and Maintenance Fund

The Road, Building, and Maintenance Fund is used to account for the operations and maintenance of all major road construction and maintenance work on parish roads. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, state revenue sharing funds, one percent parish sales tax and interest earned on surplus cash balances.

Solid Waste Management Sales Tax Fund

The Solid Waste Management Sales Tax Fund is used to account for operations of a solid waste program for the Parish of St. Helena. Financing is provided by a one-percent sales tax.

Sales Tax Fund

The Sales Tax Fund is used to account for the funding of the solid waste program and/or for constructing, improving, maintaining, or resurfacing public roads including acquiring, operating, and maintaining equipment in the parish. Financing is provided by one-percent sales tax revenues.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-General Fund**  
**For the year ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Cash Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 60,069	\$ 118,204	\$ 118,204	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	115,035	116,525	117,626	1,101
Other taxes, penalties, interest, etc.	8,700	8,652	8,652	-
Licenses and permits	230,350	242,240	247,554	5,314
Intergovernmental revenues:				
Federal grants	-	38,491	38,491	-
State funds:				
State revenue sharing (net)	5,570	5,217	5,409	192
Gaming Revenues	930,000	987,076	999,764	12,688
State Grants	18,177	64,650	64,650	-
Other State Funds	585,700	525,411	525,411	-
Fees, charges, and commissions for services	3,450	4,691	4,276	(415)
Fines and forfeitures	7,200	7,750	7,636	(114)
Rents and Royalties	58,450	33,722	35,671	1,949
Investment earnings	500	1,060	1,120	60
Other revenues	-	-	8,555	8,555
Sale of capital assets	150,000	-	-	-
Supplemental Pay	14,400	14,400	14,400	-
Loans repayment from other Funds	-	8,443	8,443	-
Transfers from other funds	186,506	186,833	186,833	-
Amounts available for Appropriations	<u>2,374,107</u>	<u>2,363,365</u>	<u>2,392,695</u>	<u>29,330</u>
<b>Charges to Appropriations (outflows)</b>				
General government	1,363,911	1,408,128	1,367,850	40,278
Public safety	619,299	666,609	647,086	19,523
Cultural and recreation	18,800	28,989	25,912	3,077
Health and welfare	99,286	98,903	95,203	3,700
Economic development	78,025	86,859	82,769	4,090
Payments to other governments	-	3,669	3,669	-
Capital outlay	-	15,218	9,525	5,693
Loans made to other funds	-	640	640	-
Transfers to other funds	27,840	27,840	27,785	55
Total Charges to Appropriations	<u>2,207,161</u>	<u>2,336,855</u>	<u>2,260,439</u>	<u>76,416</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 166,946</u>	<u>\$ 26,510</u>	<u>\$ 132,256</u>	<u>\$ 105,746</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-Road District Maintenance Fund**  
**For the year ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>Budgetary</u> <u>Cash Basis</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Budgetary Fund Balances, Beginning	\$ 2,394,635	\$ 2,417,350	\$ 2,417,350	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Ad valorem	489,512	495,214	500,536	5,322
Sales and use	682,000	700,000	707,683	7,683
Licenses and permits	10,050	6,000	5,400	(600)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	188,500	173,266	173,005	(261)
State revenue sharing (net)	19,850	18,582	19,265	683
Investment earnings	3,000	13,009	13,785	776
Transfers from other funds	230,000	230,000	230,000	-
Amounts available for Appropriations	<u>4,017,547</u>	<u>4,053,421</u>	<u>4,067,024</u>	<u>13,603</u>
<b>Charges to Appropriations (outflows)</b>				
General government	2,760	2,760	2,760	-
Public works	1,170,186	1,159,210	1,148,010	11,200
Debt service	18,694	18,694	18,694	-
Capital outlay	-	232,995	231,058	1,937
Transfers to other funds	347,713	347,713	347,713	-
Total Charges to Appropriations	<u>1,539,353</u>	<u>1,761,372</u>	<u>1,748,235</u>	<u>13,137</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 2,478,194</u>	<u>\$ 2,292,049</u>	<u>\$ 2,318,789</u>	<u>\$ 26,740</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual- Solid Waste Fund**  
**For the year ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Budgetary</u>	<u>Final Budget</u>
			<u>Cash Basis</u>	<u>Positive</u>
				<u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 49,856	\$ 52,288	\$ 52,288	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Sales and use	682,000	700,000	707,683	7,683
Investment earnings	7,000	353	427	74
Transfers from other funds	70,000	80,000	80,000	-
Amounts available for Appropriations	<u>808,856</u>	<u>832,641</u>	<u>840,398</u>	<u>7,757</u>
<b>Charges to Appropriations (outflows)</b>				
Public works	729,000	739,301	742,365	(3,064)
Transfers to other funds	30,360	30,360	30,360	-
Total Charges to Appropriations	<u>759,360</u>	<u>769,661</u>	<u>772,725</u>	<u>(3,064)</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 49,496</u>	<u>\$ 62,980</u>	<u>\$ 67,673</u>	<u>\$ 4,693</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual-Sales Tax Fund**  
**For the year ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>Budgetary</u> <u>Cash Basis</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
Budgetary Fund Balances, Beginning	\$ 901,166	\$ 901,302	\$ 901,302	\$ -
<b>Resources (Inflows)</b>				
Taxes:				
Sales and use	682,000	700,000	707,683	7,683
Other revenues	1,500	6,240	6,850	610
Amounts available for Appropriations	<u>1,584,666</u>	<u>1,607,542</u>	<u>1,615,835</u>	<u>8,293</u>
<b>Charges to Appropriations (outflows)</b>				
Transfers to other funds	<u>327,340</u>	<u>337,340</u>	<u>337,340</u>	<u>-</u>
Total Charges to Appropriations	<u>327,340</u>	<u>337,340</u>	<u>337,340</u>	<u>-</u>
<b>Budgetary Fund Balances, Ending</b>	<u>\$ 1,257,326</u>	<u>\$ 1,270,202</u>	<u>\$ 1,278,495</u>	<u>\$ 8,293</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury  
Notes to Budgetary Comparison Schedules**

**BUDGET POLICIES**

Budgetary procedures applicable to the St. Helena Parish Police Jury are defined in state law, Louisiana Revised Statutes 39:1301-1315. The Police Jury uses the following budget practices:

1. The Police Jury must adopt a budget each year for the general fund and each special revenue fund, if applicable.

The Police Jury must prepare and submit the proposed budget for consideration not later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in the parish. The notice of public hearing, which was held on December 15, 2015, was published in the official journal on November 25, 2015.

All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 15, 2015.

Budgetary amendments involving the transfers of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Police Jury. The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when actual operations are different from those anticipated in the original budget. The Police Jury adopts the amendments and they are made available for public inspection.

2. All budgetary appropriations lapse at the end of each fiscal year.
3. Budgets are integrated into the accounting system and the budgetary data is presented in the financial statements for all funds with annual budgets to compare the expenditures with the amended budgets. All budgets are presented in accordance with the cash basis of accounting. Debt Service, Capital Project Funds, and Fiduciary Funds are not budgeted. Budget comparisons for the LGAP Fund and the Courthouse Project Fund, which are major funds, are not presented since each is a capital project fund.

**EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had actual expenditures over budgeted appropriations, below the threshold for reporting exceptions to the Local Government Budget Act, for the year ended December 31, 2016:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
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None

See Independent Auditor's Report.



**St. Helena Parish Police Jury**  
**Budget to GAAP Reconciliation-Explanation of Differences Between Budgetary Inflows and Outflows and GAAP**  
**Revenues and Expenditures**

<b>Sources/inflows of Resources:</b>	<b>General</b>	<b>Road Building Maintenance Fund</b>	<b>Solid Waste</b>	<b>Sales Tax</b>
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 2,392,695	\$ 4,067,024	\$ 840,398	\$ 1,615,835
 <b>Differences-budget to GAAP:</b>				
The fund balance at the beginning of the year is budgetary resource but is not a current-year revenue for financial reporting purposes	(118,204)	(2,417,350)	(52,288)	(901,302)
Transfers from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(186,833)	(230,000)	(80,000)	-
Loans repaid from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(8,443)	-	-	-
The proceeds from the sale of assets are budgetary resources but are regarded as other financing sources, rather than revenue, for financial reporting purposes	-	-	-	-
Increase (Decrease) from accrual of accounts receivable for financial reporting purposes	(53,271)	39,100	4,596	4,596
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	\$ 2,025,944	\$ 1,458,774	\$ 712,706	\$ 719,129
 <b>Uses/Outflows of resources:</b>				
Actual Amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule	\$ 2,260,439	\$ 1,748,235	\$ 772,725	337,340
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(27,785)	(347,713)	(30,360)	(337,340)
Loans made to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(640)	-	-	-
Increase (Decrease) from accrual of accounts payable and accrued liabilities for financial reporting	34,274	(134,228)	(255)	-
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Statement E	\$ 2,266,288	\$ 1,266,294	\$ 742,110	\$ -

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Funding Progress for the Retiree Health & Life Plan**  
**For the year ended December 31, 2016**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>
1/1/2009	\$ -	\$ 1,351,086	\$ 1,351,086	0%	\$ 1,038,438	130.11%
1/1/2012	-	1,950,891	1,950,891	0%	1,225,970	159.13%
1/1/2015	-	6,685,217	6,685,217	0%	1,137,878	587.52%

GASB 45 requires the presentation of the above information for the most recent actuarial valuation and the two preceding valuations. The Police Jury adopted GASB Statement No. 45 in the year ending December 31, 2009, and as such, the 1/1/2009 valuation was the Police Jury's first actuarial valuation. For the years ending December 31, 2010, 2011, 2013, 2014, and 2016, the Police Jury was not required to and did not have the actuarial valuation done.

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Parochial Plan A**  
**Last 10 Fiscal Years\***

Parochial Employees' Retirement System of Louisiana:

	<u>2015</u>	<u>2016</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.2208%	0.1988%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 60,372	\$ 523,270
Employer's Covered-Employee Payroll	\$ 1,163,547	\$ 1,078,204
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	5.1886%	48.5316%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.1464%	92.2301%

\* The amounts presented for each fiscal year were determined as of 12/31 within the fiscal year.

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Proportionate Share of the Net Pension Liability-Registrar of Voters**  
**Last 10 Fiscal Years \***

State of Louisiana Registrar of Voters Retirement System	<u>2015</u>	<u>2016</u>
Employer's Proportion of the Net Pension Liability (Assets)	0.138651%	0.136929%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 33,956	\$ 38,854
Employer's Covered-Employee Payroll	\$ 18,808	\$ 18,808
Employer's Proportionate Share of the Net Position Liability (Asset) as a Percentage of its Covered-Employee Payroll	180.5402%	206.5823%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.86%	73.98%

\* The amounts presented for each fiscal year were determined as of 6/30 within the fiscal year.

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Parochial Plan A**  
**For the year ended December 31, 2016**

Parochial Employees' Retirement System of Louisiana:

	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$ 156,339	\$ 162,466
Contributions in relation to contractually required contributions	<u>156,339</u>	<u>162,466</u>
Contribution deficiency (excess)	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 1,078,204	\$ 1,249,743
Contributions as a % of Covered Employee Payroll	14.4999%	13.0000%

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

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of the Police Jury's Contributions-Registrar of Voters**  
**For the year ended December 31, 2016**

State of Louisiana Registrar of Voters Retirement System

	<u>2015</u>	<u>2016</u>
Contractually required contribution	\$ 4,397	\$ 3,997
Contributions in relation to contractually required contributions	4,397	3,997
Contribution deficiency (excess)	\$ -	\$ -
Employer's Covered Employee Payroll	\$ 18,808	\$ 18,808
Contributions as a % of Covered Employee Payroll	23.3783%	21.2516%

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

See Independent Auditor's Report.

## Other Supplemental Information

**St. Helena Parish Police Jury**  
**Combining Balance Sheet, Non Major Other Governmental Funds**  
**As of December 31, 2016**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
<b>Assets</b>				
Cash and Equivalents	\$ 2,769,114	\$ -	\$ 2,796	\$ 2,771,910
Investments	155,254	-	-	155,254
Receivables, Net:	1,172,365	-	324,225	1,496,590
Due From Other Funds	-	-	-	-
Restricted Cash	-	5,342	212,283	217,625
<b>Total Assets</b>	<b>\$ 4,096,733</b>	<b>\$ 5,342</b>	<b>\$ 539,304</b>	<b>\$ 4,641,379</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts Payable	\$ 59,698	\$ -	\$ 75,358	\$ 135,056
Other Accrued Liabilities	37,233	-	-	37,233
Due to Other Funds	12,313	-	50,142	62,455
Total Liabilities	109,244	-	125,500	234,744
Fund Balances:				
Restricted	3,992,372	5,342	461,149	4,458,863
Unassigned	(4,883)	-	(47,345)	(52,228)
Total Fund Balances	3,987,489	5,342	413,804	4,406,635
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,096,733</b>	<b>\$ 5,342</b>	<b>\$ 539,304</b>	<b>\$ 4,641,379</b>

See Independent Auditor's report.



**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Other Governmental Funds**  
**For the year ended December 31, 2016**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 1,146,143	\$ -	\$ -	\$ 1,146,143
Sales and Use	-	-	-	-
Intergovernmental				
Grants - Federal	-	-	447,657	447,657
Grants - State	-	-	143,767	143,767
State Revenue Sharing	47,030	-	-	47,030
Charges for Services	117,774	-	-	117,774
Fines and Forfeitures	3,913	-	-	3,913
Investment Earnings	21,483	100	1	21,584
Miscellaneous	31,142	-	-	31,142
<b>Total Revenues</b>	<b>1,367,485</b>	<b>100</b>	<b>591,425</b>	<b>1,959,010</b>
<b>Expenditures</b>				
General Government				
Benefits and Payroll Taxes	35,623	-	-	35,623
Total General Government	35,623	-	-	35,623
Public Safety				
Salaries	24,377	-	-	24,377
Benefits and Payroll Taxes	13,230	-	-	13,230
Insurance	72,439	-	-	72,439
Other operating	159,008	-	-	159,008
Utilities	17,608	-	-	17,608
Total Public Safety	286,662	-	-	286,662
Public Works				
Salaries	178,754	-	229,030	407,784
Benefits and Payroll Taxes	67,402	-	30,967	98,369
Insurance	-	-	-	-
Other operating	31,072	-	68,426	99,498
Road Materials	24,228	-	-	24,228
Vehicle Expenses	55,901	-	-	55,901
Total Public Works	357,357	-	328,423	685,780
Health and Welfare				
Salaries	-	-	-	-
Benefits	-	-	-	-
Other operating	-	-	-	-
Total Health and Welfare	-	-	-	-
Economic Development				
Insurance	-	-	-	-
Other operating	-	-	-	-
Total Economic Development	-	-	-	-
Capital Outlays	713,952	-	106,260	820,212
Debt Service				
Principal	196,128	346,000	-	542,128
Interest	14,143	51,974	-	66,117
<b>Total Expenditures</b>	<b>1,603,865</b>	<b>397,974</b>	<b>434,683</b>	<b>2,436,522</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) (Expenditures)</b>	<b>(236,380)</b>	<b>(397,874)</b>	<b>156,742</b>	<b>(477,512)</b>
See Independent Auditor's Report.				

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Other Governmental Funds**  
**For the year ended December 31, 2016**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non Major Other Governmental Funds
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	\$ 135,000	\$ 397,919	\$ -	\$ 532,919
Operating Transfers (Out)	(286,227)	-	(326)	(286,553)
Payments to Other Governments	-	-	(155,331)	(155,331)
Sale of Capital Assets	47,364	-	-	47,364
Proceeds from Debt	355,480	-	-	355,480
<b>Total Other Financing Sources (Uses)</b>	<u>251,617</u>	<u>397,919</u>	<u>(155,657)</u>	<u>493,879</u>
<b>Net Change in Fund Balances</b>	<u>15,237</u>	<u>45</u>	<u>1,085</u>	<u>16,367</u>
<b>Fund Balances, Beginning</b>	<u>3,972,252</u>	<u>5,297</u>	<u>412,719</u>	<u>4,390,268</u>
<b>Fund Balances, Ending</b>	<u>\$ 3,987,489</u>	<u>\$ 5,342</u>	<u>\$ 413,804</u>	<u>\$ 4,406,635</u>

(Concluded)

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Special Revenue Funds**

Road District Maintenance Funds

The Road District Maintenance Funds are used to account for the operations and road maintenance in Road District No's. 1, 3, 4, 5, 6, and Sub Road 1 and Sub Road 2 of District 2. Financing is provided by ad valorem taxes, state revenue sharing funds, and interest earned on surplus cash balances.

Fifth Ward Fire Protection Maintenance Fund

The Fifth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Fifth Ward. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, state revenue sharing funds, and interest earned on surplus cash balances.

Sixth Ward Fire Protection Maintenance Fund

The Sixth Ward Fire Protection Maintenance Fund is used to account for the operations of a volunteer fire department providing fire protection for the Sixth Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

Fire Protection District 2 Fund

The Fire Protection District 2 Fund is used to account for the operations of a volunteer fire department providing fire protection in the northwestern portion of St. Helena Parish, Louisiana. Financing is provided by ad valorem taxes, the two percent fire insurance rebate, and interest earned on surplus cash balances.

Fire Protection District 3 Fund

The Fire Protection District 3 Fund is used to account for the operations of a volunteer fire department providing fire protection for District Number 3. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

South 2<sup>nd</sup> District #1 Fund

The Fire Protection South 2<sup>nd</sup> District #1 Fund is used to account for the operations of a volunteer fire department providing fire protection for South 2nd Ward. Financing is provided by ad valorem taxes and interest earned on surplus cash balances.

E-911 Communications Fund

The E-911 Fund is used to account for operations of an enhanced 911 emergency telephone system. Financing is provided by an emergency telephone service charge.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Special Revenue Funds**

Off-Duty Law Enforcement

The Off-Duty Law Enforcement Fund is used to account for the payment of witness fees to off-duty law enforcement officers in criminal matters. Financing is provided from proceeds of criminal cases in accordance with Louisiana Revised Statute 15:255.

Office of Motor Vehicle Fund

The Office of Motor Vehicle Fund is used to account for the collection of a \$2.00 fee per service or transaction collected, which is used solely to defray local cost of operating the local field office in the parish.

Revolving Loan Fund

The Revolving Loan Fund is used to account for a Farmer's Home Administration "Rural Business Enterprise Grant" of \$100,000. The grant funds will be used as a revolving loan fund to make loans to new businesses in the St. Helena area.

Community Development Block Grant (CDBG) Housing Repair Fund

The Community Development Block Grant (CDBG) Housing Repair Fund is used to account for federal grants for minor repairs to homes of parish residents who qualify as a result of storm damage from Hurricane Gustav and Ike.

**St. Helena Parish Police Jury**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development**  
**As of December 31, 2016**

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E-911 Fund	Total
<b>Assets</b>							
Cash and Equivalents	\$ 590,351	\$ 299,705	\$ 326,545	\$ 145,521	\$ 58,111	\$ 199,692	\$ 1,619,925
Investments	-	-	-	-	-	-	-
Receivables, Net:	155,905	86,298	168,963	53,690	43,787	14,232	522,875
Due From Other Funds	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 746,256</b>	<b>\$ 386,003</b>	<b>\$ 495,508</b>	<b>\$ 199,211</b>	<b>\$ 101,898</b>	<b>\$ 213,924</b>	<b>\$ 2,142,800</b>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts Payable	\$ 40,414	\$ 1,552	\$ 1,563	\$ 576	168	\$ 5,300	\$ 49,573
Other Accrued Liabilities	5,071	2,880	5,463	1,859	1,610	-	16,883
Total Liabilities	45,485	4,432	7,026	2,435	1,778	5,300	66,456
<b>Fund Balances:</b>							
Restricted	700,771	381,571	488,482	196,776	100,120	208,624	2,076,344
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	700,771	381,571	488,482	196,776	100,120	208,624	2,076,344
<b>Total Liabilities and Fund Balances</b>	<b>\$ 746,256</b>	<b>\$ 386,003</b>	<b>\$ 495,508</b>	<b>\$ 199,211</b>	<b>\$ 101,898</b>	<b>\$ 213,924</b>	<b>\$ 2,142,800</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development**  
**As of December 31, 2016**

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
<b>Assets</b>					
Cash and Equivalents	\$ 8,585	\$ 7,268	\$ 68,320	\$ -	\$ 84,173
Investments	-	155,254	-	-	155,254
Receivables, Net:	296	24,667	1,174	7,430	33,567
<b>Total Assets</b>	<b>\$ 8,881</b>	<b>\$ 187,189</b>	<b>\$ 69,494</b>	<b>\$ 7,430</b>	<b>\$ 272,994</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable	\$ 50	\$ -	\$ 394	\$ -	\$ 444
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	12,313	12,313
<b>Total Liabilities</b>	<b>50</b>	<b>-</b>	<b>394</b>	<b>12,313</b>	<b>12,757</b>
<b>Fund Balances:</b>					
Restricted	8,831	187,189	69,100	-	265,120
Unassigned	-	-	-	(4,883)	(4,883)
<b>Total Fund Balances</b>	<b>8,831</b>	<b>187,189</b>	<b>69,100</b>	<b>(4,883)</b>	<b>260,237</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,881</b>	<b>\$ 187,189</b>	<b>\$ 69,494</b>	<b>\$ 7,430</b>	<b>\$ 272,994</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances for**  
**Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development**  
**For the year ended December 31, 2016**

	<b>Fifth Ward Fire District Fund</b>	<b>Fire Protection District #2 Fund</b>	<b>Fire Protection District #3 Fund</b>	<b>South Second Ward Fire Protection Fund</b>	<b>6th Ward Fire Fund</b>	<b>E-911 Fund</b>	<b>Total</b>
<b>Revenues</b>							
Taxes							
Ad valorem	\$ 151,439	\$ 90,224	\$ 169,631	\$ 56,722	\$ 48,069	\$ -	\$ 516,085
Intergovernmental							
State Revenue Sharing	14,174	3,057	3,840	-	-	-	21,071
Charges for Services	-	-	-	-	-	100,726	100,726
Investment Earnings	5,910	2,249	2,365	852	380	1,495	13,251
Miscellaneous	10,113	6,191	7,090	5,574	2,174	-	31,142
<b>Total Revenues</b>	<b>181,636</b>	<b>101,721</b>	<b>182,926</b>	<b>63,148</b>	<b>50,623</b>	<b>102,221</b>	<b>682,275</b>
<b>Expenditures</b>							
General Government							
Salaries	-	-	-	-	-	-	-
Benefits and Payroll Taxes	5,071	2,880	5,463	1,859	-	-	15,273
<b>Total General Government</b>	<b>5,071</b>	<b>2,880</b>	<b>5,463</b>	<b>1,859</b>	<b>-</b>	<b>-</b>	<b>15,273</b>
Public Safety							
Salaries	-	-	-	-	-	24,377	24,377
Benefits and Payroll Taxes	-	-	-	-	1,610	11,620	13,230
Insurance	14,130	13,724	19,376	12,003	10,391	1,382	71,006
Other operating	38,462	42,321	13,267	14,211	10,102	38,158	156,521
Utilities	3,855	2,329	3,699	2,473	2,181	-	14,537
<b>Total Public Safety</b>	<b>56,447</b>	<b>58,374</b>	<b>36,342</b>	<b>28,687</b>	<b>24,284</b>	<b>75,537</b>	<b>279,671</b>
Health and Welfare							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
<b>Total Health and Welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Economic Development							
Insurance	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
<b>Total Economic Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlays	182,029	325,215	-	-	11,456	-	518,700
Debt Service							
Principal	-	21,178	63,538	-	-	-	84,716
Interest	-	5,867	5,468	-	-	-	11,335
<b>Total Expenditures</b>	<b>243,547</b>	<b>413,514</b>	<b>110,811</b>	<b>30,546</b>	<b>35,740</b>	<b>75,537</b>	<b>909,695</b>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<b>(61,911)</b>	<b>(311,793)</b>	<b>72,115</b>	<b>32,602</b>	<b>14,883</b>	<b>26,684</b>	<b>(227,420)</b>

(Continued)

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances for  
Nonmajor Special Revenue Funds Group 1 - Public Safety, Health and Welfare and Economic Development  
For the year ended December 31, 2016

	Fifth Ward Fire District Fund	Fire Protection District #2 Fund	Fire Protection District #3 Fund	South Second Ward Fire Protection Fund	6th Ward Fire Fund	E911 Fund	Total
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers (Out)	(6,843)	(3,868)	(6,975)	(2,297)	(1,544)	(4,249)	(25,776)
Sale of Capital Assets	-	-	5,777	-	487	-	6,264
Capital Lease Proceeds	-	188,000	-	-	-	-	188,000
<b>Total Other Financing Sources (Uses)</b>	<u>(6,843)</u>	<u>184,132</u>	<u>(1,198)</u>	<u>(2,297)</u>	<u>(1,057)</u>	<u>(4,249)</u>	<u>168,488</u>
<b>Net Change in Fund Balances</b>	<u>(68,754)</u>	<u>(127,661)</u>	<u>70,917</u>	<u>30,305</u>	<u>13,826</u>	<u>22,435</u>	<u>(58,932)</u>
<b>Fund Balances , Beginning</b>	<u>769,525</u>	<u>509,232</u>	<u>417,565</u>	<u>166,471</u>	<u>86,294</u>	<u>186,189</u>	<u>2,135,276</u>
<b>Fund Balances, Ending</b>	<u>\$ 700,771</u>	<u>\$ 381,571</u>	<u>\$ 488,482</u>	<u>\$ 196,776</u>	<u>\$ 100,120</u>	<u>\$ 208,624</u>	<u>\$ 2,076,344</u>

See Independent Auditor's Report.



**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances for**  
**Nonmajor Special Revenue Funds Group 2 - Public Safety, Health and Welfare and Economic Development**  
**For the year ended December 31, 2016**

	<u>Off-Duty Law Enforcement</u>	<u>Revolving Loan Fund</u>	<u>Office of Motor Vehicle Fund</u>	<u>CDBG Housing Fund</u>	<u>Total</u>
<b>Revenues</b>					
Taxes					
Sales and Use	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Grants - Federal	-	-	-	-	-
Charges for Services	-	-	17,048	-	17,048
Fines and Forfeitures	3,913	-	-	-	3,913
Investment Earnings	43	1,461	360	-	1,864
<b>Total Revenues</b>	<u>3,956</u>	<u>1,461</u>	<u>17,408</u>	<u>-</u>	<u>22,825</u>
<b>Expenditures</b>					
Public Safety					
Insurance	-	-	1,433	-	1,433
Other operating	850	-	1,637	-	2,487
Utilities	-	-	3,071	-	3,071
<b>Total Public Safety</b>	<u>850</u>	<u>-</u>	<u>6,141</u>	<u>-</u>	<u>6,991</u>
Health and Welfare					
Other operating	-	-	-	-	-
<b>Total Health and Welfare</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development					
Other operating	-	-	-	-	-
<b>Total Economic Development</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlays	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Expenditures</b>	<u>850</u>	<u>-</u>	<u>6,141</u>	<u>-</u>	<u>6,991</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>3,106</u>	<u>1,461</u>	<u>11,267</u>	<u>-</u>	<u>15,834</u>
<b>Other Financing Sources (Uses)</b>					
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	(201)	(1)	(546)	-	(748)
Payments to Other Governments	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(201)</u>	<u>(1)</u>	<u>(546)</u>	<u>-</u>	<u>(748)</u>
<b>Net Change in Fund Balances</b>	<u>2,905</u>	<u>1,460</u>	<u>10,721</u>	<u>-</u>	<u>15,086</u>
<b>Fund Balances (Deficit), Beginning</b>	<u>5,926</u>	<u>185,729</u>	<u>58,379</u>	<u>(4,883)</u>	<u>245,151</u>
<b>Fund Balances (Deficit), Ending</b>	<u>\$ 8,831</u>	<u>\$ 187,189</u>	<u>\$ 69,100</u>	<u>\$ (4,883)</u>	<u>\$ 260,237</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Combining Balance Sheet  
Nonmajor Special Revenue Funds - Road Maintenance  
As of December 31, 2016

	Road District Maintenance #1 Fund	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Non Major Special Revenue Funds - Road Maintenance
<b>Assets</b>								
Cash and Equivalents	\$ 93,634	\$ 102,449	\$ 108,493	\$ 388,449	\$ 200,219	\$ 59,805	\$ 111,967	\$ 1,065,016
Receivables, Net	119,654	27,360	79,746	137,639	206,065	-	45,459	615,923
Due From Other Funds	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 213,288</b>	<b>\$ 129,809</b>	<b>\$ 188,239</b>	<b>\$ 526,088</b>	<b>\$ 406,284</b>	<b>\$ 59,805</b>	<b>\$ 157,426</b>	<b>\$ 1,680,939</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts Payable	\$ 310	\$ -	\$ -	\$ 1,084	\$ 2,990	\$ -	\$ 5,297	\$ 9,681
Other Accrued Liabilities	3,873	917	2,675	4,467	6,856	-	1,562	20,350
Due to Other Funds	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,183</b>	<b>917</b>	<b>2,675</b>	<b>5,551</b>	<b>9,846</b>	<b>-</b>	<b>6,859</b>	<b>30,031</b>
<b>Fund Balances:</b>								
Restricted	209,105	128,892	185,564	520,537	396,438	59,805	150,567	1,650,908
<b>Total Fund Balances</b>	<b>209,105</b>	<b>128,892</b>	<b>185,564</b>	<b>520,537</b>	<b>396,438</b>	<b>59,805</b>	<b>150,567</b>	<b>1,650,908</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 213,288</b>	<b>\$ 129,809</b>	<b>\$ 188,239</b>	<b>\$ 526,088</b>	<b>\$ 406,284</b>	<b>\$ 59,805</b>	<b>\$ 157,426</b>	<b>\$ 1,680,939</b>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances for Nonmajor Special Revenue Funds - Road Maintenance**  
**For the year ended December 31, 2016**

	Road District Maintenance #1	Sub Road 1 of Road District #2 Fund	Sub Road 2 of Road District #2 Fund	Road District Maintenance #3 Fund	Road District Maintenance #4 Fund	Road District Maintenance #5 Fund	Road District Maintenance #6 Fund	Total Nonmajor Special Revenue Funds - Road Maintenance
<b>Revenues</b>								
Taxes								
Ad valorem	\$ 124,319	\$ 24,782	\$ 83,406	\$ 135,275	\$ 213,288	\$ 2,236	\$ 46,752	\$ 630,058
Intergovernmental								
State Revenue Sharing	1,410	2,807	4,096	5,372	8,300	(270)	4,244	25,959
Investment Earnings	837	521	494	2,187	1,261	315	753	6,368
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>126,566</u>	<u>28,110</u>	<u>87,996</u>	<u>142,834</u>	<u>222,849</u>	<u>2,281</u>	<u>51,749</u>	<u>662,385</u>
<b>Expenditures</b>								
General Government								
Benefits and Payroll Taxes	3,873	917	2,675	4,467	6,856	-	1,562	20,350
Total General Government	<u>3,873</u>	<u>917</u>	<u>2,675</u>	<u>4,467</u>	<u>6,856</u>	<u>-</u>	<u>1,562</u>	<u>20,350</u>
Public Works								
Salaries	50,885	-	5,630	31,574	52,869	2,052	35,744	178,754
Benefits and Payroll Taxes	25,109	-	1,071	6,008	19,158	30	16,026	67,402
Insurance	-	-	-	-	-	-	-	-
Other operating	23,969	299	365	3,243	2,761	259	176	31,072
Road Materials	1,719	-	2,151	-	10,425	2,311	7,622	24,228
Vehicle Expenses	9,332	-	6,104	4,517	12,523	7,643	15,782	55,901
Total Public Works	<u>111,014</u>	<u>299</u>	<u>15,321</u>	<u>45,342</u>	<u>97,736</u>	<u>12,295</u>	<u>75,350</u>	<u>357,357</u>
Capital Outlays	-	-	78,920	-	91,332	-	25,000	195,252
Debt Service								
Principal	31,239	-	3,143	12,056	52,455	12,519	-	111,412
Interest	855	-	305	517	813	318	-	2,808
<b>Total Expenditures</b>	<u>146,981</u>	<u>1,216</u>	<u>100,364</u>	<u>62,382</u>	<u>249,192</u>	<u>25,132</u>	<u>101,912</u>	<u>687,179</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>(20,415)</u>	<u>26,894</u>	<u>(12,368)</u>	<u>80,452</u>	<u>(26,343)</u>	<u>(22,851)</u>	<u>(50,163)</u>	<u>(24,794)</u>
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	10,000	10,000	20,000	20,000	20,000	20,000	35,000	135,000
Operating Transfers (Out)	(118,145)	(17,898)	(4,091)	(5,723)	(67,375)	(43,378)	(3,093)	(259,703)
Sale of Capital Assets	-	-	16,100	-	25,000	-	-	41,100
Capital Lease Proceeds	-	-	78,920	-	88,560	-	-	167,480
<b>Total Other Financing Sources (Uses)</b>	<u>(108,145)</u>	<u>(7,898)</u>	<u>110,929</u>	<u>14,277</u>	<u>66,185</u>	<u>(23,378)</u>	<u>31,907</u>	<u>83,877</u>
<b>Net Change in Fund Balances</b>	<u>(128,560)</u>	<u>18,996</u>	<u>98,561</u>	<u>94,729</u>	<u>39,842</u>	<u>(46,229)</u>	<u>(18,256)</u>	<u>59,083</u>
<b>Fund Balances, Beginning</b>	<u>337,665</u>	<u>109,896</u>	<u>87,003</u>	<u>425,808</u>	<u>356,596</u>	<u>106,034</u>	<u>168,823</u>	<u>1,591,825</u>
<b>Fund Balances, Ending</b>	<u>\$ 209,105</u>	<u>\$ 128,892</u>	<u>\$ 185,564</u>	<u>\$ 520,537</u>	<u>\$ 396,438</u>	<u>\$ 59,805</u>	<u>\$ 150,567</u>	<u>\$ 1,650,908</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Capital Project Funds**

LRA-CDBG Fund – The Louisiana Recovery Authority-Community Development Block Grant (LRA-CDBG) is used to account for federal grants for infrastructure recovery of the parish as a result of storm damage from Hurricane Gustav and Ike.

Wastewater Treatment Fund - This fund is used to account for federal grants awarded to the Police Jury under an EPA Cooperative agreement by the U. S. Environmental Protection Agency (EPA) and the University of New Orleans Research and Technology Foundation for the purpose of a study assessing the feasibility of expanding the existing sewer system and identifying target areas that could reasonably be serviced by sewers.

Capital Outlay Road Project Fund - This fund is used to account for the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in several districts.

The Courthouse Project Fund – This fund is used to account for renovations to the parish courthouse.

Disaster Project Fund - The fund is used to account for various federal grants from FEMA that are used to pay the costs of building, resurfacing, and repairing various roads in the parish.

Public Transit Fund – The fund is used to account for a state grant from the Department of Transportation and Development that is used to provide medical and other transportation for the benefit of the rural public.

Hospital Mitigation Fund – The fund is used to account for federal grants for the purpose of Hazardous Mitigation repairs to the St. Helena Sheriff, St. Helena Parish Hospital, and the St. Helena Parish Police Jury buildings. The fund is also used to account for grants related to the construction of the St. Helena Sewage Pond and a drainage project for seven bridges.

St. Helena Parish Police Jury  
Combining Balance Sheet  
Nonmajor Capital Project Funds  
As of December 31, 2016

	LRA CDBG Fund	Wastewater Treatment Fund	Capital Outlay Road Project Fund	Courthouse Project Fund	Disaster Project Fund	Public Transit Fund	Hospital Hazard Mitigation	Total Nonmajor Capital Project Funds
<b>Assets</b>								
Cash and Equivalents	\$ 2,696	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 2,796
Receivables, Net:	-	-	-	-	252,139	36,266	35,820	324,225
Due From Other Funds	-	-	-	-	-	-	-	-
Restricted Cash	-	-	-	1	145,339	-	66,943	212,283
<b>Total Assets</b>	<b>\$ 2,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 397,478</b>	<b>\$ 36,366</b>	<b>\$ 102,763</b>	<b>\$ 539,304</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities:</b>								
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 3,272	\$ 36,266	\$ 35,820	\$ 75,358
Other Accrued Liabilities	-	-	-	-	-	-	-	-
Due to Other Funds	15,980	-	-	34,062	-	100	-	50,142
<b>Total Liabilities</b>	<b>15,980</b>	<b>-</b>	<b>-</b>	<b>34,062</b>	<b>3,272</b>	<b>36,366</b>	<b>35,820</b>	<b>125,500</b>
<b>Fund Balances:</b>								
Restricted	-	-	-	-	394,206	-	66,943	461,149
Unassigned	(13,284)	-	-	(34,061)	-	-	-	(47,345)
<b>Total Fund Balances (Deficit)</b>	<b>(13,284)</b>	<b>-</b>	<b>-</b>	<b>(34,061)</b>	<b>394,206</b>	<b>-</b>	<b>66,943</b>	<b>413,804</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,696</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 397,478</b>	<b>\$ 36,366</b>	<b>\$ 102,763</b>	<b>\$ 539,304</b>

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances for NonMajor Capital Project Funds  
For the year ended December 31, 2016

	LRA CDBG Fund	Wastewater Fund	Capital Outlay Road Project Fund	Courthouse Project Fund	Dis aster Project Fund	Public Transit Fund	Hospital Hazard Mitigation	Total Nonmajor Capital Projects Funds
<b>Revenues</b>								
Intergovernmental								
Grants - Federal	\$ -	\$ -	\$ -	\$ -	\$ 331,337	\$ -	\$ 116,320	\$ 447,657
Grants - State	20,186	-	-	-	-	123,581	-	143,767
Investment Earnings	-	1	-	-	-	-	-	1
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<u>20,186</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>331,337</u>	<u>123,581</u>	<u>116,320</u>	<u>591,425</u>
<b>Expenditures</b>								
Public Works								
Salaries	-	-	-	-	229,030	-	-	229,030
Benefits and Payroll Taxes	-	-	-	-	30,967	-	-	30,967
Other operating	-	-	-	-	68,426	-	-	68,426
<b>Total Public Works</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,423</u>	<u>-</u>	<u>-</u>	<u>328,423</u>
Capital Outlays	21,690	-	-	-	-	-	84,570	106,260
<b>Total Expenditures</b>	<u>21,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>328,423</u>	<u>-</u>	<u>84,570</u>	<u>434,683</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>(1,504)</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>2,914</u>	<u>123,581</u>	<u>31,750</u>	<u>156,742</u>
<b>Other Financing Sources (Uses)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	(325)	(1)	-	-	-	-	(326)
Payments to Other Governments	-	-	-	-	-	(123,581)	(31,750)	(155,331)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(325)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>(123,581)</u>	<u>(31,750)</u>	<u>(155,657)</u>
<b>Net Change in Fund Balances</b>	<u>(1,504)</u>	<u>(324)</u>	<u>(1)</u>	<u>-</u>	<u>2,914</u>	<u>-</u>	<u>-</u>	<u>1,085</u>
<b>Fund Balances, (Deficit) Beginning</b>	<u>(11,780)</u>	<u>324</u>	<u>1</u>	<u>(34,061)</u>	<u>391,292</u>	<u>-</u>	<u>66,943</u>	<u>412,719</u>
<b>Fund Balances, (Deficit) Ending</b>	<u>\$ (13,284)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,061)</u>	<u>\$ 394,206</u>	<u>\$ -</u>	<u>\$ 66,943</u>	<u>\$ 413,804</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Debt Service Funds**

Revenue Bonds 2001 Sinking

The Revenue Bond 2001 Sinking Fund is used to accumulate funds for the annual installment due on the Revenue Bonds. The revenue bond was issued for the purpose of constructing a facility to house the Police Jury office and the county parish agent. Transfers will be made from the General Fund for this purpose and accumulated in this account.

Road District #1 Sinking

The Road District #1 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #1 Fund for this purpose and accumulated in this account.

Sub Road #1 of Road District #2 Sinking

The Sub Road #1 of Road District #2 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Sub Road 1 of Road District #2 Fund for this purpose and accumulated in this account.

Sub Road 2 of Road District #2 Sinking

The Sub Road 2 of Road District #2 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Sub Road 2 of Road District #2 Fund for this purpose and accumulated in this account.

Road District #3 Sinking

The Road District #3 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #3 Fund for this purpose and accumulated in this account.

Road District #4 Sinking

The Road District #4 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #4 Fund for this purpose and accumulated in this account.

Road District #5 Sinking

The Road District #5 Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the cost of building; rebuilding, resurfacing and keeping in repair the public roads, highways, and bridges in the District. Transfers will be made from the Road District #5 Fund for this purpose and accumulated in this account.

**St. Helena Parish Police Jury**  
**Listing of Nonmajor Debt Service Funds**

5<sup>th</sup> Ward Fire Protection Sinking

The 5<sup>th</sup> Ward Fire Protection Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the purchase of three pumper trucks, one tanker truck, and the construction of a four bay fire station for the fire district. Transfers will be made from the 5<sup>th</sup> Ward Fire Protection Fund for this purpose and accumulated in this account.

Road Rehabilitation Sinking

The Road Rehabilitation Sinking Fund is used to accumulate funds for the annual installment due on the Certificate of Indebtedness. The proceeds from the certificate of indebtedness funded the costs of building, rebuilding, resurfacing, and keeping in repair the public roads, highways, and bridges in the district. Transfers will be made from the Road District Maintenance Fund for this purpose and accumulated in this account.



**St. Helena Parish Police Jury  
Combining Balance Sheet  
Nonmajor Debt Service Funds  
As of December 31, 2016**

	Revenue Bond Sinking Fund	Road District #1 Sinking Fund	Sub Road 1 of 2 Sinking Fund	Sub Road 2 of 2 Sinking Fund	Road District #3 Sinking Fund	Road District #4 Sinking Fund	Road District #5 Sinking Fund	Fifth Ward Fire Protection District Sinking Fund	Road Rehab Sinking Fund	Total Nonmajor Debt Service Funds
<b>Assets</b>										
Restricted Cash	\$ 1,309	\$ 118	\$ 13	\$ 1,405	\$ 2,311	\$ 50	\$ 18	\$ 2	\$ 116	\$ 5,342
<b>Total Assets</b>	<u>\$ 1,309</u>	<u>\$ 118</u>	<u>\$ 13</u>	<u>\$ 1,405</u>	<u>\$ 2,311</u>	<u>\$ 50</u>	<u>\$ 18</u>	<u>\$ 2</u>	<u>\$ 116</u>	<u>\$ 5,342</u>
<b>Liabilities and Fund Balances</b>										
Liabilities:										
Other Accrued Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:										
Restricted	1,309	118	13	1,405	2,311	50	18	2	116	5,342
Total Fund Balances	<u>1,309</u>	<u>118</u>	<u>13</u>	<u>1,405</u>	<u>2,311</u>	<u>50</u>	<u>18</u>	<u>2</u>	<u>116</u>	<u>5,342</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,309</u>	<u>\$ 118</u>	<u>\$ 13</u>	<u>\$ 1,405</u>	<u>\$ 2,311</u>	<u>\$ 50</u>	<u>\$ 18</u>	<u>\$ 2</u>	<u>\$ 116</u>	<u>\$ 5,342</u>

See Independent Auditor's Report.

St. Helena Parish Police Jury  
 Combining Statement of Revenues, Expenditures and  
 Changes in Fund Balances for NonMajor Debt Service Funds  
 For the year ended December 31, 2016

	Revenue Bond Sinking Fund	Road District #1 Sinking Fund	Sub Road 1 of 2 Sinking Fund	Sub Road2 of 2 Sinking Fund	Road District #3 Sinking Fund	Road District #4 Sinking Fund	Road District #5 Sinking Fund	Fifth Ward Fire Protection District Sinking Fund	Road Rehab Sinking Fund	Total Nonmajor Debt Service Funds
<b>Revenues</b>										
Investment Earnings	\$ 51	\$ 5	\$ 1	\$ 8	\$ 13	\$ 7	\$ 1	\$ -	\$ 14	\$ 100
<b>Total Revenues</b>	<u>51</u>	<u>5</u>	<u>1</u>	<u>8</u>	<u>13</u>	<u>7</u>	<u>1</u>	<u>-</u>	<u>14</u>	<u>100</u>
<b>Expenditures</b>										
Capital Outlays	-	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	12,000	105,000	16,000	-	-	58,000	24,000	-	131,000	346,000
Interest	15,840	2,153	328	-	-	1,378	478	-	31,797	51,974
<b>Total Expenditures</b>	<u>27,840</u>	<u>107,153</u>	<u>16,328</u>	<u>-</u>	<u>-</u>	<u>59,378</u>	<u>24,478</u>	<u>-</u>	<u>162,797</u>	<u>397,974</u>
<b>Excess (Deficiency) of Revenues Over (Under) (Expenditures)</b>	<u>(27,789)</u>	<u>(107,148)</u>	<u>(16,327)</u>	<u>8</u>	<u>13</u>	<u>(59,371)</u>	<u>(24,477)</u>	<u>-</u>	<u>(162,783)</u>	<u>(397,874)</u>
<b>Other Financing Sources (Uses)</b>										
Operating Transfers In	27,785	107,153	16,328	-	-	59,378	24,478	-	162,797	397,919
Operating Transfers (Out)	-	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>27,785</u>	<u>107,153</u>	<u>16,328</u>	<u>-</u>	<u>-</u>	<u>59,378</u>	<u>24,478</u>	<u>-</u>	<u>162,797</u>	<u>397,919</u>
<b>Net Change in Fund Balances</b>	<u>(4)</u>	<u>5</u>	<u>1</u>	<u>8</u>	<u>13</u>	<u>7</u>	<u>1</u>	<u>-</u>	<u>14</u>	<u>45</u>
<b>Fund Balances, Beginning</b>	<u>1,313</u>	<u>113</u>	<u>12</u>	<u>1,397</u>	<u>2,298</u>	<u>43</u>	<u>17</u>	<u>2</u>	<u>102</u>	<u>5,297</u>
<b>Fund Balances, Ending</b>	<u>\$ 1,309</u>	<u>\$ 118</u>	<u>\$ 13</u>	<u>\$ 1,405</u>	<u>\$ 2,311</u>	<u>\$ 50</u>	<u>\$ 18</u>	<u>\$ 2</u>	<u>\$ 116</u>	<u>\$ 5,342</u>

See Independent Auditor's Report.

**St. Helena Parish Police Jury**  
**Schedule of Compensation Paid to Board Members**  
**For the year ended December 31, 2016**

<u>Name and Title</u>	<u>Address</u>	<u>Term</u>	<u>Salary</u>
Major Coleman	1094 McDaniel Road Amite, LA 70422	Jan 2012 to 2016	\$ 19,200
Warren A. McCray, Jr.	2100 Calmes Road Denham Springs, LA 70726	Jan 2012 to 2016	19,200
Theodore McCray, Jr.	8915 Highway 43 Amite, LA 70422	Jan 2012 to 2016	19,273
Jule Wascom	145 Alton & Lucille Lane Greensburg, LA 70441	Jan 2012 to 2016	21,501
Doug Watson	17571 Highway 441 Kentwood, LA 70444	Jan 2012 to 2016	19,200
Jeremy Williams	3284 Hwy 1042 Greensburg, LA 70441	Jan 2016 to 2020	19,200
			\$ <u><u>117,574</u></u>

This schedule is presented in compliance with House Resolution #54 of the 1979 Session of Louisiana Legislature.

See Independent Auditor's Report.

Schedule 21

**St. Helena Parish Police Jury**  
**Schedule of Compensation, Benefits, and Other Payments to Agency Head**  
**For the year ended December 31, 2016**

Theodore McCray, Jr., Police Jury President (January 1-11, 2016)

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 73
Employer Paid Medicare & Social Security	6
<b>Total</b>	<b>\$ 79</b>

Jules Wascom, Police Jury President (January 12, 2016 through December 31, 2016)

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 21,501
Employer Paid Medicare & Social Security	1,645
Mileage Reported on W-2	211
<b>Total</b>	<b>\$ 23,357</b>

See Independent Auditor's Report.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

Reference Number: 2015-C3 (Bid Compliance)

Year Initial Finding Occurred: Fiscal Year Ending December 31, 2014.

**Description of Finding:** The finding for 2014 noted that public bid law, LSA R.S. 38:2212 (A) (1) (a) requires that all purchases of materials or supplies exceeding the sum of Ten Thousand Dollars (\$10,000) are subject to the bid law, including the purchase of new and used equipment. During the testing of fixed asset additions for 2014, it was noted that three used vehicles were purchased on 1/2/2014 at \$15,161, 3/24/14 at \$12,987, and 3/26/14 at \$11,995, without three bids requested, as required.

For the fiscal year 2015, bid compliance testing did not include exceptions for the purchase of used vehicles for transactions occurring subsequent to notification to the Police Jury of required bid policies and release of the 2014 audit. However, for fiscal year 2015, one exception did occur on July 15, 2015, prior to release of the 2014 audit, involving a purchase at \$16,000. For fiscal year 2016, we noted no exceptions for the purchase of used equipment. No purchases of used equipment, above \$10,000 in cost, were noted for fiscal year 2016.

**Correction Action Taken:** Final. This finding is listed as final since no exceptions occurred for fiscal year 2016.

**Description of Current Action Taken:** This matter has been discussed in open meetings of the Police Jury, and the Police Jury has stated that they will obtain quotes as required for used equipment.

**Internal Control Findings (Reported in Accordance with Government Auditing Standards)**

Reference Number: 2015-I1 (Fixed Asset Records Inadequate).

Year Initial Finding Occurred: Fiscal Year Ending December 31, 2004

Type Finding: Significant deficiency

Description of Finding:

**Description of Finding:** Prior year findings noted that a capital asset listing is maintained by an outside CPA, and that significant progress had been made in the recording and presentation of fixed asset transactions. However, audit review noted prior to fiscal year 2015 that annual inventories were not conducted as required, assets were not properly tagged, and monthly management of assets, including the maintenance of supporting documentation (including the identification of federally purchased assets) and the monthly tracking of assets changes, was not completed.

**Corrective Action Taken:** Partial – Although there were significant improvements as detailed in the current year finding 2016-I1, this finding is included within the *Corrective Action Plan* for

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

*Current Year Audit Findings*, since there are final changes to be implemented. The Police Jury has adopted a comprehensive fixed assets policy, and the fixed asset inventory listing has been revised to more closely identify purchases through GOSHEP and other federally-funded programs. The fixed assets policy has been revised, with updates presented to the Police Jury by the Federal Program Consultant, to more closely meet the requirements of federal programs. Changes are still required since the Police Jury must demonstrate control over management of fixed assets on a monthly basis, and must improve the process for conducting annual inventory of fixed assets.

**Description of Corrective Action Taken:** Corrective actions taken are detailed in the current year finding 2016-I1 within the *Corrective Action Plan for Current Year Audit Finding*. Corrective actions required include re-structuring of the annual inventory process, and demonstrating controls are in place for monthly management and reporting of fixed assets.

**Reference Number:** 2015-I2 (Parish Road Priorities).

**Year Initial Finding Occurred:** Fiscal Year Ending December 31, 2003

**Type Finding:** Significant deficiency constituting a material weakness  
(Because of the scope of this finding, there are compliance and internal findings),

Audit findings have continued since fiscal year 2003 and were the focus of a Compliance Audit, Issued October 1, 2008, by the Louisiana Legislative Auditor. The St. Helena Parish Police Jury must comply with provisions of the Parish Transportation Act (PTA) as specified in Louisiana Revised Statutes 48:751-762, to the Master Plan of Operations (MPO) adopted by the Police Jury, and to minimum standards for road acceptance and development in accordance with applicable State law. Response to findings is also affected by Attorney General Opinion 08-0307 dated March 4, 2009, which was issued in response to legal questions related to parish/public roads, and to Attorney General Opinion 08-0236 dated January 22, 2010 which include the Attorney General's opinion on the applicability the Parish Transportation Act rules to other sources of funding for road development. Because of the nature of the finding, there were numerous findings included within the original finding. Since the Police Jury has made significant progress in resolving these findings, the only sections of the findings that remained for 2015 related to the accumulation of costs associated with disaster recovery projects, and adoption of a multi-year priority listing for improvement program for roads.

**Description of Finding:** This finding originally consisted of three parts. The part of the finding that related to implementation of a system for reporting call-ins from citizens was reported as resolved for fiscal year 2015. The second part of the finding involved accounting for and segregating the costs associated with disaster recovery projects. This second part of the finding was also reported as resolved for fiscal year 2015 since the current road management software has the capability of segregating costs for disaster projects. Because of past GOSHEP findings, federal assistance by GOSHEP must now be only on a reimbursement basis.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 22(Continued)**

**Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016**

The third part of this finding noted that the Police Jury has not developed a multi-year road priority listing. Prior year audit findings noted that since year 2012 the road priority listing for one year had not been updated to delete projects completed and current one-year projects added, and since a road priority list for multiple years had not been adopted, findings related to the development of road priority lists were continued. Since October 11, 2016, at a Regular Session of the Police Jury, a one-year priority road listing and a multi-year road priority listing was adopted, this third part of the finding is reported as resolved. The adopted Road Priority Lists consist of four road priority lists per Road District, with lists 2-4 consisting of options for year 2 and beyond. Also, at the October 11, 2016 meeting, the Police Jury adopted a resolution of compliance to the Annual State Off-System Bridge Replacement Program.

**Corrective Action Taken: Final.**

**Description of Corrective Action Taken:** The Police Jury took the final steps to resolve this finding in year 2016.

**Reference Number: 2015-I3 (Payments on Construction Contracts)**

**Year Initial Finding Occurred: Fiscal Year Ending December 31, 2014.**

**Description of Finding:** This finding from 2014 noted duplicate payments of \$8,430 (one for \$4,240 and one for \$4,190) from local Police Jury funds to two contractors receiving payments under the CDBG Housing program. The payment was due to errors in processing payments. When the error was detected by the Police Jury's outside CPA, corrective action was taken. Letters, with documentation of the duplicate payments were sent by the Police Jury's legal counsel to the respective contractors. To date, a total of \$1,000 has been received from one of the contractors, and no payments from the second contractor. Since final payment had not yet been received, the Police Jury met with legal counsel in June 2016 to determine further required action. At the Regular Session of the Police Jury on December 20, 2016, the Police Jury adopted a resolution authorizing the attorney to bring suit against the two contractors. Through involvement of the Federal Program Consultant, the Police Jury has also adopted procedures during 2016 requiring checking for contractors disbarred from federal projects before awarding contracts.

**Correction Action Taken: Final.** Action is listed as "Final" since the Police Jury, has authorized legal action to be taken against the two contractors.

**Description of Current Action Taken:** Legal action, required for collection of funds, has been taken. The Police Jury has stated that internal controls are now in place to prevent duplicate payments.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 22(Continued)**

**Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016**

**Reference Number: 2015-I5 (Payroll Finding).**

**Year Initial Finding Occurred: Fiscal Year Ending December 31, 2012**

**Type Finding: Significant deficiency constituting a material weakness.**

**Description of Prior Year Finding:** For the payroll transactions selected for testing for 2012 through 2014, we noted exceptions that leave authorizations (primarily for positions at supervisory levels) were not signed by supervisors. For fiscal year 2014, this finding was revised from a significant deficiency to a significant deficiency constituting a material weakness since for the 60 payroll transactions tested, we noted that one timesheet did not reflect the hours paid, one timesheet was not approved by supervisor, and for 29 instances the computation of payroll was incorrect. It appeared in many instances that payroll was being paid for time worked per day over 8 hours, and not for time worked in the payroll period over 40 earned hours. During testing for fiscal year 2015, there were positive results achieved in payroll testing, with no significant exceptions, and the finding was revised from a significant deficiency constituting a material weakness to a significant deficiency. The finding remained as a significant deficiency for 2015 as Finding 2015-I5, since significant compliance occurred toward the end of year 2015 and into year 2016, and the finding was continued to monitor compliance for the remainder of year 2016. For the year 2016, of the 65 payroll transactions tested, no exceptions were noted for the calculation regular or overtime pay, or for the authorization of payroll transactions – the finding is reported as resolved.

**Corrective Action Taken: Final.**

**Description of Corrective Action Taken:** No exceptions were reported in the testing of payroll transactions for fiscal year 2016. The Police Jury has stated that payroll procedures now require monitoring to prevent this from occurring again.

**Reference Number: 2015-I6 (Segregation of Duties).**

**Year Initial Finding Occurred: Fiscal Year Ending December 31, 2013**

**Type Finding: Significant deficiency.**

**Description of Prior Year Finding:** For the fiscal years ending December 31, 2013 and 2014, due to the lack of adequately trained personnel and shortage of staff, additional duties were completed by the Secretary-Treasurer, and there was inadequate segregation of duties for receipt, verification, and reporting of receipts. In addition, after fiscal year end 2014, duties of the previous Grants Administrator were transferred to the Secretary-Treasurer. Segregation of duties was an issue cited not only in audit findings, but also by GOSHEP monitoring findings.

During 2015, policies were adopted for purchasing, fixed assets management, and federal programs, and a Federal Program Consultant was hired in May 2016 to provide assistance in defining required



St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

steps for financial processing, and in determining optimum segregation of duties. During 2016, the consultant revised policies for federal grants, including procurement policies, and the revisions have been adopted by the Police Jury. Fixed asset policies were also revised and adopted by the Police Jury, and training has been conducted during February 2017 by the consultant, emphasizing proper segregation of duties for processing financial transactions. As walk-thrus of financial transactions were conducted for 2016, it was noted that the process for receiving receipts and processing disbursements, including the issuance of requisitions, purchase orders, and required approvals, were more structured. However, this finding is continued within the *Corrective Action Plan for Current Year Audit Findings*, as Finding 2016-I2, for several reasons. Segregations of duties for processing financial transactions must be demonstrated on a continual basis. Duties for each employee must be more closely defined, revised, and included in the employee manual. This is especially important since a key accounting employee retired in May 2017, and was not replaced because of budget considerations. In addition, segregation of duties must be demonstrated on a consistent basis for federal transactions. The GOSHEP June 3, 2016 final response letter on findings noted that the Police Jury does not have a clear segregation of duties. The Police Jury must be able to demonstrate, on a timely basis, that procurement standards have been met and that documentation is readily available to demonstrate compliance.

**Corrective Action Taken:** Partial – Continued as Finding 2016-I2 within the *Corrective Action Plan for Current Year Audit Findings*, since corrective action depends on implementing adopted policies, and defining and segregating duties for financial processing.

**Description of Corrective Action Taken:** Listed as “Partial” pending compliance to continuing recommendations for improving the segregation of duties.

**Reference Number:** 2015-I7 (Overall controls for Office of Homeland Security grants).

**Year Initial Finding Occurred:** Fiscal Year Ending December 31, 2014.

**Description of Finding:** This series of findings was the result of a monitoring visit by GOSHEP and noted that the Police Jury must demonstrate that federal grants are expended and reported in accordance with budget and program compliance requirements for each federal grant program. The monitoring visit of June 9 through June 11, 2014 noted deficiencies in internal controls for managing and reporting Homeland Security grant programs, which were reported as “non-major programs” for the fiscal year ending December 31, 2014. A final letter was issued by GOSHEP on June 3, 2016. Findings included in the 2015 Audit were noted in the following areas:

1. During the site visit, it was determined that Police Jury personnel were not familiar with the program requirements. It was noted that there are general policies in places, but the policies are too broad in scale. There was a question on whether there was adequate segregation of duties.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

**Response by Management.** The Police Jury responded to these findings by approving financial policies in 2016 for management of federal grants, and contracting with a Federal Program Consultant to provide additional guidance on grant administration. During 2016, policies were adopted for grant procedures, procurement, fixed asset policies, and implementation of financial controls. In February 2017, the Federal Program Consultant provided the first training session for implementing approved financial policies, and provided a status report to GOSHEP on progress to-date. Formal training for the purchasing agent, in acceptable grant and procurement procedures, was also approved by the Police Jury. Since Police Jury personnel must demonstrate that they are knowledgeable of grant program requirements, this part of the finding is continued within the *Corrective Action Plan for Current Year Audit Findings* as Item # 1 within Finding 2016-I3.

Since segregation of duties is related to an existing finding, this part of the finding is continued only within the *Corrective Action Plan for Current Year Audit Findings* as Finding 2016-I2 (Segregation of Duties).

2. Findings noted that policies and procedures related to purchasing procedures, and written procedures for the segregation of accounting duties have not been updated. After sampling of several invoices, it was determined that written procedures were not followed and files did not contain all supporting documentation. Response to the prior year findings noted that procurements for larger federal programs were subject to initial recommendation and communication with the Police Jury by program consultants and engineers. The Police Jury relied on outside consultants and engineers, but there was no process or designated responsibility for the maintenance of bid documentation and purchase documentation.

**Response by Management.** The Police Jury partially responded to these findings by adopting purchasing policies in 2016, and by adopting updated procurement policies in February 2017. Since the Police Jury must demonstrate it is following State Bid Law requirements, or requirements of federal agencies as applicable, that duties for processing and approving transactions are properly segregated, and that bid and purchase documentation for federal grant programs is centralized, the part of this finding is continued as Item # 2 within Finding 2016-I3 of the *Corrective Action Plan for Current Year Audit Findings*. The finding involving segregation of duties relates to an existing finding and is carried forward only within the *Corrective Action Plan for Current Year Audit Findings* as Finding 2016-I2 (Segregation of Duties).

3. The part of this finding relating to a written document with the outside CPA firm, describing the responsibilities of the Police Jury and the outside CPA firm, was reported as resolved in the 2015 audit report.
4. It was indicated that the Police Jury does not have written procedures in place for recording and managing equipment and inventory. There were questions as to whether the Police Jury had controls

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

in place to prevent loss, damage or theft of equipment, and to record the disposition of equipment, including disposal and transfer of equipment.

**Response by Management.** This finding was consistent with prior audit findings. Progress has been noted but significant changes must still occur in fixed assets management. Since this finding is related to an existing continuing finding, this part of the finding is included only in Finding 2016-I1 (Fixed Records Inadequate) within the *Corrective Action Plan for Current Year Audit Findings*.

5. The site visit questioned whether the Police Jury has a system in place to ensure that purchases were made in accordance with applicable bid requirements, and a system in place to monitor contract performance.

**Response by Management.** Since purchasing requirements are related to Item # 2 above, and since having a system in place to monitor contract performance is related to implementation of policies for grants management, and adequately segregating duties for financial processing and approval, this part of the finding is continued within Items 1 & 2 of Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

6. There was a question as to whether the Police Jury had controls in place to manage the time funded by federal programs, and in particular the segregation of time worked on PW's. Since a major disaster had not occurred for 2015, the Police Jury's road management software had the capability of segregating costs for disaster projects, and the Police Jury's payroll software allowed assignment of codes to segregate payroll costs, this finding was reported as resolved in the 2015 audit. It was noted that this finding would be re-evaluated as major disasters occurred. Major flood disasters occurred in March and August 2016. Since response to GOSHEP monitoring findings was not sufficient, GOSHEP now funds projects on a reimbursement basis only. This part of the finding is continued as Item #5 within Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

7. Related to Item 2 above, it was questioned whether the Police Jury has a procurement/contract policy, and policies in place to monitor contracts. Such policies are required to determine contractors excluded from bidding and to ensure that minorities and women's businesses are properly notified of bid solicitations.

**Response by Management.** The Police Jury, as noted in Items # 1 and #2 above, adopted a procurement policy and policies to ensure that minorities and women's businesses are properly notified of bid solicitations – this part of the finding is considered resolved. The Police Jury also requires reporting to the Police Jury in Regular Session by the OEP Director, and also approves all changes to contracts in regular session. The federal program consultant assists in recommending management policies required for grants oversight and control. Since this is a continuing process, and the Police Jury must demonstrate consistent oversight of federal and state programs, this part of the finding is continued as Item # 6 within Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Continued)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

8. It was noted that the applicant does not have a record retention policy in place, proper filing and retention of files, and does not have an emergency backup plan.

**Response by Management.** The Police Jury responded by adopting a records retention statement for federal programs. This part of the finding is partially resolved. However, the Police Jury must also comply with retention policies issued by the Louisiana Secretary of State. The part of the finding related to the requirement for an emergency backup plan is carried forward. Upon review with the Police Jury's computer consultant, it was noted that backups were conducted daily and stored offsite for the financial, road and bridges, and building departments. For files of the OEP office, backups are to an external drive. Backup procedures for the OEP office must be modified to provide greater security for grants and grants-related financial data. This part of the finding is continued as Item # 7 as Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

9. The Police Jury could not demonstrate how much insurance proceeds were received for the PW's sampled. This item has been discussed with the Police Jury and financial personnel. In 2015, this finding was continued as Item # 9 as Finding 2015-I7 within the *Corrective Action Plan for Current Year Audit Findings*, but is reported as resolved for 2016 since no significant insurance reimbursements were noted.

10. An additional area noted within the June 3, 2016 final letter from GOSHEP emphasized that the Police Jury **has not assigned a backup person to the OEP Director** and no one else in the agency is aware or familiar with any of the federal grants requirements and/or processes for the grants.

**Response by Management.** The Police Jury initially responded to this finding by hiring a federal program consultant. This consultant provides needed expertise on overall internal controls for grant programs, but did not replace the need for an additional employee to assist the OEP director and to reduce the workload of the OEP Director. The Police Jury responded directly to this finding on June 13, 2017, by re-assigning the duties of an existing employee. This employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy OEP Director. Salary is to be split between E-911 and General Fund, effective July 10, 2017. This part of the finding is reported as resolved.

**Correction Action Taken: Partial.** Action is listed as partial until the employee is hired.

**Description of Current Action Taken:** The Police Jury has responded by securing funding for the new employee. The remaining findings are continued within the *Corrective Action Plan for Current Year Audit Findings* as Finding 2016-I3.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 22(Concluded)

Summary Schedule of Prior Year Audit Findings  
For the Year Ended December 31, 2016

**Internal Control and Compliance Material to Federal Awards**

There were no findings related to federal awards, other than those noted for “non-major” programs, included within Finding 2015-I7.

**Management Letter**

Reference Number: 2015-M1 (No general liability insurance on owned property nor umbrella policy).

Year Initial Finding Occurred: Fiscal year ending December 31, 2004

**Description of Finding:** The findings for prior fiscal years noted that the Police Jury carries general liability insurance on its leased property, fire districts and automobiles, but no general liability coverage or umbrella policy on its owned property; nor does it carry an umbrella policy to increase its limits of coverage.

Upon review for the fiscal year ending, we found that although the Police Jury had solicited quotes, there was no change in coverage. This finding is unresolved.

**Corrective Action Taken:** No – This finding is continued as management finding 2016-M1.

**Description of Corrective Action Taken:** This finding remains unresolved and carries forward as a current year management finding, and is dependent on the availability of funding for additional insurance coverage.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

**Compliance Findings (Reported in Accordance with Government Auditing Standards)**

**Reference Number 2016-C1 (Communication District Expenditures).**

**Year Initial Finding Occurred: Fiscal year ending December 31, 2016**

**Criteria/Context:**

The E911 Communication District is reported as a separate fund within the Police Jury financials. During fiscal year 2016, the Police Jury hired an additional employee to properly certify 911 addresses. However, after the employee was hired, it was determined that duties related to address certifications took only a small part of the employee's time, and the employee assumed other administrative duties within the Police Jury office.

**Conditions:**

Funding for the Communication must be legally restricted to activities benefitting the Communication District.

**Effect:**

Funds are created to segregate and account for the expenditure of funds for specific purposes per enabling legislation, elections, and specific purposes, and to report on the expenditure of those funds. Reporting of expenditures must match to the intended purposes for the fund.

**Cause:**

The employee position was required to meet legal requirements for certifying 911 addresses, but this takes only a small part of the employee's time.

**Recommendations:**

Upon notification by the auditor, the Police Jury began plans for corrective action. Recommendations are to either reimburse the Communication District for time worked on Police Jury administrative tasks, or to transfer the employee to a separate position. If the option is taken to reimburse the Communication District, time documentation would be required to document all time worked on Communication District activities.

**Response by Management:**

The Police Jury responded directly to this finding on June 13, 2017, by re-assigning the duties of an existing employee. This employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy OEP Director. Salary is to be split between E-911 and General Fund, effective July 10, 2017.

**Description of Action Taken:**

The Police Jury responded to this finding. This finding is carried forward only since corrective action is taken subsequent to fiscal year end, and this finding is anticipated as being reported as resolved in fiscal year 2017.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

**Expected Completion Date:** July 10, 2017.

**Contact Person:**

Major Coleman, President  
1094 McDaniel Rd  
Amite, LA 70422  
(985-517-3346)

**Internal Control Findings (Reported in Accordance with Government Auditing Standards)**

**Reference Number:** 2016-I1 (Fixed Assets Records Inadequate). Included as Finding 2015-I1 in the audit report for fiscal year ending December 31, 2015.

**Year Initial Finding Occurred:** Fiscal Year Ending December 31, 2004

**Type Finding:** Significant deficiency

**Criteria:**

This finding, continuing since 2004, noted statutory requirements for the maintenance of a capital asset listing and for conducting an annual inventory of capital assets.

**Condition:**

For the fiscal years 2010 through 2015 we noted continued improvement by the outside CPA in the organization of asset listings and the grouping of supporting documentation. Documentation is provided to the outside CPA and is maintained in binders grouped by fund. We also noted that assets purchased through the Homeland Security grant programs are tagged separately by the director for emergency assistance programs and that this employee maintains duplicate records of invoices for asset acquisition.

For the fiscal year ending December 31, 2016, corrective actions were continued in fixed assets policy and procedures, as follows:

- For the fiscal year ending December 31, 2016, as for year 2015, a comprehensive inventory was made of all fixed assets of the Police Jury. Photos were made and filed for many of the assets, in particular for the OEP office.
- A comprehensive fixed assets policy was adopted by the Police Jury in April of 2016.
- Through coordination between the OEP director and the outside CPA, additional documentation was provided for grant purchases, and the 2016 Fixed Asset reports included a separate printout for grant programs.
- Revised fixed asset procedures were adopted by the Police Jury in April 2016, and the federal program consultant has provided additional guides on fixed asset policies, procurement guidance, and in a progress letter to GOSHEP dated March 3, 2017, documentation was included for an updated Policy on Procurement and for Internal Control of Assets.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

- As part of the financial audit for 2016, a total of 60 items were traced to source and located with no unexplained exceptions.

Findings for 2016 include the following:

- The annual inventory was not completed on a timely basis. Asset listings were provided by the outside CPA in January, but were reported as not received by two of the Department Heads. Additional assets listings were provided by the outside CPA. The final inventory was not completed until the first part of April, 2017.
- One of the employees completed the annual inventory based on incorrect inventory forms. This inventory form included 28 older assets that had been deleted in 2016 based on the results of first annual inventory completed for 2015.
- Fixed asset additions and disposals continue to be reported and the fixed assets listing and supporting documentation maintained by the outside CPA. However, monthly management of fixed assets by the Police Jury needs to be strengthened, monitoring the disposition of assets per department, and documenting records internally that support additions, disposals, and changes in disposition of assets per department. The Fixed Asset Manager must communicate with grants officials to ensure that assets purchased with grant funds are properly identified.
- Four items on the fixed assets additions list had not yet been tagged.

**Effect:**

Effective fixed assets management has been made possible through actions taken by the Police Jury. The fixed assets policies must now be implemented to accurately report on a monthly basis the additions and changes in fixed assets disposition.

**Cause:**

An accurate statement of fixed assets requires not only a comprehensive annual inventory, but monthly review and coordination by the fixed assets clerk to ensure that asset additions are correctly stated and reported, including the identification of purchases with federal funds, that changes in the disposition of fixed assets are identified and reported each month, and that adopted fixed assets policies are implemented.

**Recommendations:**

Significant corrective actions have been taken by the Police Jury. Recommendations for the current fiscal year are:

- Complete the annual inventory on a timely basis. The Fixed Asset Manager must receive the annual inventory sheets and distribute these sheets to employees that conduct the inventory.
- Fixed asset dispositions must be monitored for each department and any changes reported on a monthly basis to the outside CPA.
- Records must be maintained on a monthly basis by the Fixed Asset Manager documenting fixed asset additions, disposals, and changes in disposition, and these records must be provided on a timely basis to the outside CPA.



**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

- The Fixed Asset Manager must communicate with grants employees and grant managers to ensure that assets purchased under grant programs are properly identified and reported to the outside CPA.
- A record of monthly activity must be provided to the Secretary-Treasurer, or the Secretary-Treasurer or designee must sign off on submissions of data to the outside CPA.
- Fixed assets need to be tagged as they are received and put in service.

**Response by Management:**

We anticipate fully implementing the above recommendations by September 30, 2017.

**Description of Action Taken: Partial.**

This finding will be listed as partial, pending implementation of adopted fixed asset policies.

**Anticipated Completion Date: September 30, 2017.**

**Contact Person:**

Major Coleman, President  
1094 McDaniel Rd  
Amite, LA 70422  
(985-517-3346)

**Reference Number: 2016-I2 (Segregation of duties).** Included as Finding 2015-I6 in the audit report for fiscal year ending December 31, 2015.

**Year Initial Finding Occurred: Fiscal Year Ending December 31, 2013**

**Type Finding: Significant deficiency.**

**Criteria:**

The St. Helena Parish Police Jury must demonstrate that activities related to financial management are reasonably recorded and accurately reported.

**Condition:**

It was noted in prior year audits that segregation of duties was a continuing problem for administrative personnel of the Police Jury. Existing problems were increased because of the lack of funding for needed employees. Within the last three years, the position of Grants Administrator was eliminated transferring duties to the Secretary-Treasurer, and the position of Payroll/Purchasing agent has changed twice in the last two years. In May 2017, a key accounting employee left and the duties of that employee are being assumed by an existing employee. Needed policies, including fixed asset policies, procurement standards and policies, and federal program procedures were adopted in 2016, but these policies must be implemented. As walk-thrus of financial transactions were conducted for 2016, it was noted that the process for receiving receipts and processing disbursements, including the issuance of requisitions, purchase orders, and required approvals, were more structured. Initial training was conducted by the

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

Federal Program Consultant in February 2017, as relates to internal control policies and implementation of adopted policies for procurement, fixed assets, and file/record-keeping. However, this finding is continued for several reasons. Segregations of duties for processing financial transactions must be demonstrated on a continual basis. Duties for each employee must be more closely defined, revised, and included in the employee manual. In addition, segregation of duties must be demonstrated on a consistent basis for federal transactions. The GOSHEP June 3, 2016 final response letter on findings noted that the Police Jury does not have a clear segregation of duties. The Police Jury must be able to demonstrate, on a timely basis, that procurement standards have been met and that documentation is readily available to demonstrate compliance.

**Effect:**

There must be sufficient segregation of duties to ensure that financial transactions are properly authorized and recorded.

**Cause:**

Responsibility for recording transactions needs to be delegated, and there must be clear job descriptions for each employee. There must be sufficient training for new employees to assume duties of key accounting personnel.

**Recommendations:**

It is recommended that the Police Jury continue the process to more closely segregate duties of existing employees. In particular, the following is recommended:

- Continue training for implementation of adopted policies for procurement, fixed asset management, and grants administration policies and procedures. Emphasis must be on the proper segregation of duties required for the administration and reporting of grant programs.
- Review and revise the duties for each employee and include revisions in the employee manual.

**Response by Management**

We will continue, within current budget restraints, to review actions that would further segregate duties of employees, and continue training in the implementation of adopted financial policies. We met during the month of May 2017, and will revise the existing Employee Manual, including update and revision of job descriptions.

**Description of Action Taken: Partially resolved.**

**Anticipated Completion Date:** We will continue efforts to implement financial policies and review and revise segregation of duties of our employees. We met in May 2017 on revising the Employee Manual, and anticipate update of the Employee Manual no later than December 31, 2017.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

**Contact Person:**

Major Coleman, President  
1094 McDaniel Rd  
Amite, LA 70422  
(985-517-3346)

**Reference Number: 2016-I3 (Overall controls for Office of Homeland Security grants).** Included as Finding 2015-I7 in the audit report for fiscal year ending December 31, 2015.

**Type Finding: Significant deficiency constituting a material weakness.**

**Year Initial Finding Occurred: Fiscal Year Ending December 31, 2014**

**Criteria/Context:**

The Police Jury must demonstrate that federal grants are expended and reported in accordance with budget and program compliance requirements for each federal grant program. Although no findings were issued for the Major Program (CFDA 14.228 Community Development Grants) in 2014, a site visit conducted June 9 through June 11, 2014 by the Louisiana Office of Homeland Security (GOSHEP) noted deficiencies in internal controls for managing and reporting Homeland Security grant programs. Office of Homeland Security Grant programs were classified as “non-major programs” for the fiscal year ending December 31, 2014, and federal expenditures for fiscal year 2015 were below the Single Audit threshold. A final letter on monitoring findings, referenced herein, was issued by GOSHEP on June 3, 2016.

**Conditions:**

The Police Jury’s approach to grants management depends largely on the size and complexity of grant awards. Larger grant awards, and in particular, construction contracts, are managed by project consultants, project managers, and engineers, under the direction of and reporting to the Police Jury. The Police Jury approves awards, requests for funds, change orders, and has relied on outside consultants and engineers to ensure compliance to program requirements. Operation of “Major” programs depends largely on the participation of a project consultant, project manager, and project engineers. Operation of Homeland Security grants was generally by Police Jury personnel for smaller grant programs, with the use of engineers as project amount increases. A report dated June 19, 2015 by the Governor’s Office of Homeland Security (GOSHEP), noted numerous deficiencies in management of Homeland Security Grants administered by the Police Jury. A final letter issued June 3, 2016 listed remaining deficiencies. Each area included below corresponds to observations and deficiencies listed within these two GOSHEP documents.

1. During the initial GOSHEP site visit and in follow-up monitoring and communications, it was determined that Police Jury personnel were not familiar with the program requirements. It was noted that there are general policies in places, but the policies are too broad in scale. There was also a question on whether there was adequate segregation of duties, and this part of the finding is addressed in Finding 2016-I2 Segregation of Duties.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

The Police Jury responded to these findings approving financial policies for management of federal grants, and contracting with a Federal Program Consultant. At the February 14, 2017 Regular Session of the Police Jury, a motion was adopted approving updated Grant Procedures, Procurement Guidelines, Separation of Financial Management Functions, Record-Keeping/Records Security, and DBE Policies. A training workshop was conducted in February 2017 by the consultant for four key Police Jury employees, in which Federal and State procurement standards were reviewed, along with internal control policies, fixed asset review and accounting, DBE policies adopted by the Police Jury, conflict of interest, and file/record-keeping. It was also noted during the February 2017 meetings, that the Purchasing Agent was approved to attend a grant and procurement training seminar (offered by a contractor of the U.S. Treasury), and that a representative of the Police Jury was approved to attend the LCDBG Public Facilities Project Severity Workshop. This finding requires continued response by the Police Jury and is carried forward.

2. The original finding by GOSHEP noted that policies and procedures related to purchasing procedures, and written procedures for the segregation of accounting duties have not been updated. After sampling of several invoices, it was determined that written procedures were not followed and files did not contain all supporting documentation.

The update of accounting duties and job descriptions is addressed in Finding 2016-I2 Segregation of Duties of the *Corrective Action Plan for Current Year Audit Findings*.

In relation to findings for policies and procedures for purchasing, the Police Jury responded to these findings by adopting in April 2016 purchasing policies, and by hiring a Federal Program Consultant to assist in the development of purchasing procedures and guides for federal programs. The updated Procurement Policy adopted by the Police Jury was forwarded to GOSHEP as part of a letter, dated March 3, 2017, detailing progress in adopting and implementing financial policies. Federal and State Procurement procedures were included in an initial training session conducted February 2017 for key employees.

Since the Police Jury must demonstrate it is following State Bid Law requirements, or requirements of federal agencies as applicable, this part of the finding is also continued. Initial actions to resolve the findings have been taken, but the policies adopted must be implemented.

3. It was indicated that the Police Jury does not have written procedures in place for recording and managing equipment and inventory. There were questions as to whether the Police Jury had controls in place to prevent loss, damage or theft of equipment, and to record the disposition of equipment, including disposal and transfer of equipment. Since this finding was consistent with prior audit findings, it was noted that fixed asset findings are included only within Finding 2016-I1 for fixed assets, within the *Corrective Action Plan for Current Year Audit Findings*.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

4. The site visit questioned whether the Police Jury has a system in place to ensure that purchases were made in accordance with applicable bid requirements, and a system in place to monitor contract performance.

Refer to Item 1 and 2 above, for progress to-date in responding to this finding.

5. There was a question as to whether the Police Jury had controls in place to manage the time funded by federal programs, and in particular the segregation of time worked on PW's. Since a major disaster had not occurred for 2015, the Police Jury's road management software had the capability of segregating costs for disaster projects, and the Police Jury's payroll software allowed assignment of codes to segregate payroll costs, this finding was reported as resolved in the 2015 audit. It was noted that this finding would be re-evaluated as major disasters occurred.

Major flood disasters occurred in March and August 2016. Since response to GOSHEP monitoring findings was not sufficient, GOSHEP now funds projects on a reimbursement basis only. This part of the finding is continued since the Police Jury must demonstrate for each funded federal project, that payroll and costs accumulated within the road management software are properly recorded and reported.

6. It was questioned whether the Police Jury has a procurement/contract policy, and policies in place to monitor contracts. Such policies are required to determine contractors excluded from bidding and to ensure that minorities and women's businesses are properly notified of bid solicitations.

This matter was discussed with the Federal Program Consultant, who assisted in developing required disclosures for bid documents and in providing guides for the bid process. The procurement policy was adopted by the Police Jury in 2016, and an updated procurement policy was adopted by the Police Jury, with the guide provided to GOSHEP in February 2017. The procurement policy included reference to the required disclosures and actions related to minority and women's businesses. This finding requires continued response by the Police Jury and is carried forward.

7. It was noted that the applicant does not have a record retention policy in place, proper filing and retention of files, and does not have an emergency backup plan.

The Police Jury responded by adopting a records retention statement for federal programs. This part of the finding is partially resolved. However, the Police Jury must also comply with retention policies of the Louisiana Secretary of State. The part of the finding related to the requirement for an emergency backup plan is carried forward. Upon review with the Police Jury's computer consultant, it was noted that backups were conducted daily and stored offsite for the financial, road and bridges, and building departments. For files of the OEP office, backups are to an external drive. Backup procedures for the OEP office must be modified to provide greater security for grants and grants-related financial data. This finding requires continued response by the Police Jury and is carried forward.

**St. Helena Parish Police Jury  
Greensburg, Louisiana**

**Schedule 23 (Continued)**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016**

The Police Jury initially responded to this finding by hiring a federal program consultant. This consultant provides needed expertise on overall internal controls for grant programs, but **did not replace the need for an additional employee** to assist the OEP director and to reduce the workload of the OEP Director. The Police Jury responded directly to this finding on June 13, 2017, by re-assigning the duties of an existing employee. This employee was authorized to work part-time as the E-911 Director to certify 911 addresses, and part-time as Deputy E-911 Director. Salary is to be split between E-911 and General Fund, effective July 10, 2017. This part of the finding is reported as resolved.

**Effect:**

Federal grant revenues and expenditures must be accounted for properly, and source documentation must be maintained to support grant expenditure reports. Personnel administering grants must be familiar with program compliance requirements.

**Cause:**

Project personnel charged with administering grant programs will change. Policies must be in place to ensure that records for grant programs are maintained in accordance with financial and program requirements, the Police Jury must be aware of the status of each federal program, and staffing must be sufficient to administer federal programs

**Recommendations:**

Audit recommendation is to address the general areas included in site visit monitoring and follow-up, as noted above. It is recommended that the Police Jury:

- Implement adopted policies. Policies related to procurement, grants management, and fixed asset management have been adopted.
- Continue training for employees in implementing financial policies, emphasizing the need for segregation of duties for processing financial transactions for grant programs.
- Clarify the process and responsibility for centralizing and maintaining bid documentation.
- Continue to take advantage of training opportunities available for grants personnel.
- Follow up on continued development of a records retention policy.
- Review and modify backup procedures for the OEP office to ensure security for federal program data.
- When a disaster occurs, continue efforts to segregate data by meeting with payroll personnel and the road department for road management software, to standardize the accumulation of cost data.

**Response by Management:**

Our initial responses to these findings are as included in the “Conditions” section above. We will continue to take actions to resolve these findings.

**Description of Action Taken: Partial.**

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 23 (Continued)

Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016

**Expected Completion Date:**

The Police Jury has addressed these findings, including adding an Assistant OEP Director effective July 10, 2017, and we anticipate that substantial progress will be made on each of the remaining findings by December 31, 2017.

**Contact Person:**

Major Coleman, President  
1094 McDaniel Rd  
Amite, LA 70422  
(985-517-3346)

**Internal Control and Compliance Material to Federal Awards**

There were no findings to be reported in accordance with Section 510(a) of OMB Circular A-133, and for the fiscal year ending December 31, 2016, and federal expenditures were below the Single Audit threshold. Findings related to "Non-Major Programs" are reported as Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

St. Helena Parish Police Jury  
Greensburg, Louisiana

Schedule 23 (Concluded)

Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2016

**Management Letter**

**Reference Number: 2016-M1 - No general liability insurance on owned property nor umbrella policy.** Continued from prior fiscal year.

**Description of Finding:**

The findings for prior fiscal years and the current fiscal year noted that the Police Jury carries general liability insurance on its leased property, fire districts and automobiles, but no general liability coverage on its owned property; nor does it carry an umbrella policy to increase its limits of coverage.

Upon review for the fiscal year ending, we found that although the Police Jury had solicited quotes, there was no change in coverage. This finding is unresolved.

**Corrective Action Planned (Response by Management):**

We requested but did not receive any quotes. We will purchase additional general liability and umbrella insurance coverage as funds are available.

**Contact Person:**

Major Coleman, President  
1094 McDaniel Rd  
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(985-517-3346)



Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2016

**Part I: Summary of Auditor's Results**

*Financial Statements*

Type of Auditor's Report Issued: Qualified opinion on the aggregate discretely presented component units. Unmodified opinion on Governmental Activities, Major Funds, and the Aggregate remaining Fund Basis.

Internal Control Over Financial Reporting:  
Material Weakness(es) Identified: Yes  
Significant Deficiency(ies) that are not considered to be  
Material Weaknesses: Yes  
Noncompliance Material to the Financial Statements: No

*Federal Awards*

Internal Control Over Financial Reporting:  
Material Weakness(es) Identified: No  
Significant Deficiency(ies) that are not considered to be  
Material Weaknesses: No

Type of Auditor's Report Issued on Compliance  
For Major Programs: Does not apply.

Any Finding to be Reported under  
*Section 510(a) of OMB Uniform Circular:* No

Identification of Major Program(s):

Single Audit did not apply for the fiscal year ending December 31, 2016, since the St. Helena Parish had total federal expenditures below the Single Audit Threshold of \$750,000.

Dollar Threshold to Distinguish Between Type "A" and Type "B" programs:  
Expenditures of \$300,000.

Statement as to Whether the Auditee qualified as Low-Risk Auditee: No

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2016

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

A. Compliance Findings –

See finding 2016-C1 within the *Corrective Action Plan for Current Year Audit Findings*.

B. Internal Control Findings -

See findings 2016-I1, 2016-I2, and 2016-I3, within the *Corrective Action Plan for Current Year Audit Findings*. Finding I-3 is categorized as a significant deficiency constituting a material weakness.

**Part III: Findings and Questioned Costs for Federal Awards which include audit findings as defined in Section 510(a) of Uniform Circular:**

None. No findings are reported for the federal programs subject to Single Audit, and the expenditure total for the fiscal year ending December 31, 2016, was below the Single Audit threshold. Findings related to “Non-Major Programs” are reported as Finding 2016-I3 within the *Corrective Action Plan for Current Year Audit Findings*.

**Part IV: Management Letter Items:**

See finding 2016-M1 within the *Corrective Action Plan for Current Year Audit Findings*.

Bruce C. Harrell, CPA

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

To St. Helena Parish Police Jury  
Greensburg, 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, and the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Helena Parish Police Jury, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated June 26, 2017. Our report includes a reference to other auditors who audited the financial statements of St. Helena Parish Hospital Service District No. 1 and Subsidiary and Waterworks District No. 2 of St. Helena Parish, as described in our report on the Police Jury's financial statements. This report does not include the results of the other audit testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

The financial statements of St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District were not audited and as a result, our report included a qualified opinion on the aggregate discretely presented component units. Accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with St. Helena Parish Fire District No. 4, St. Helena Parish Tourist Commission, and the St. Helena 5<sup>th</sup> Ward Recreation District.

**Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or

St. Helena Parish Police Jury  
Page 2

significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the *Corrective Action Plan for Current Year Audit Findings*, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies listed in the accompanying schedule of findings and questioned costs and described in the accompanying *Corrective Action Plan for Current Year Audit Findings*, as finding 2016-I3, to be a material weakness.

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. We consider the deficiencies listed in the accompanying schedule of findings and questioned costs and described in the accompanying *Corrective Action Plan for Current Year Audit Findings* as findings 2016-I1 and 2016-I2, to be significant deficiencies over financial reporting.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the St. Helena Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are listed in the accompanying schedule of findings and questioned costs and described in the *Corrective Action Plan for Current Year Audit Findings* as finding 2016-C1.

We also noted certain matters that we reported to the Police Jury as "Management Findings" within the *Corrective Action Plan for Current Year Audit Findings* as Finding 2016-M1.

### **St. Helena Parish Police Jury's Response to Findings**

St. Helena Parish Police Jury's response to the findings identified in our audit is included in the aforementioned *Corrective Action Plan for Current Year Audit Findings* and the *Summary Schedule of Prior Year Audit Findings*. The St. Helena Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

St. Helena Parish Police Jury  
Page 2

**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.

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

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a stylized flourish at the end.

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation  
Kentwood, LA

June 26, 2017