



**Annual Financial Report
As of and for the Year Ended
December 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

Sabine Parish Police Jury
Many, Louisiana

ADVERSE, UNMODIFIED OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Sabine Parish Police Jury's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund Governmental Fund	Unmodified
Enterprise Fund – Landfill	Unmodified
Aggregate Remaining Fund Information	Unmodified

ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Sabine Parish Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

UNMODIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES, BUSINESS-TYPE ACTIVITIES, AND EACH MAJOR FUND

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury, as of December 31, 2021, 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.

BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sabine Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, and unmodified audit opinions.



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Sabine Parish Police Jury

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MATTERS GIVING RISE TO ADVERSE OPINION ON THE AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

The financial statements do not include financial data for the Sabine Parish Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Sabine Parish Police Jury has not issued such reporting entity financial statements. The effects of not including the Sabine Parish Police Jury's legally separate component units on the aggregate discretely presented component units has not been determined.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sabine Parish Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Sabine Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sabine Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTAL INFORMATION

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Budgetary Comparison Information
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

Such information is the responsibility of management and, 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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sabine Parish Police Jury's basic financial statements. The supplementary information listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2022, on our consideration of the Sabine 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

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August 19, 2022

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 Sabine Parish Police Jury's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rozier, McKay & Willis". The signature is written in a cursive, flowing style.

Rozier, McKay & Willis
Alexandria, Louisiana
August 19, 2022

Sabine Parish Police Jury Managements' Discussion and Analysis December 31, 2021

This section of the Sabine Parish Police Jury's annual financial report presents our discussion and analysis of the Police Jury's financial performance during the fiscal year ended December 31, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Police Jury's financial position and results of operations from differing perspectives, which are described as follows:

GOVERNMENT –WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the Police Jury as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Police Jury's assets (including infrastructure) and all of the Police Jury's liabilities (including long-term debt).

The government-wide financial statements are divided into two categories, which are described as follows:

- **Governmental Activities** – Expenses incurred in connection with providing basic services including general government activities, public safety, public works, health and welfare, culture and recreation, and economic development are reported as governmental activities. The governmental activities are financed by taxes, license and permit fees, fines and forfeitures, and intergovernmental sources.
- **Business-Type Activities** – Expenses associated with landfill operations are recovered through fees paid by the customers that utilize the landfill. These activities are operated in a manner similar to commercial enterprises. Accordingly, activities associated with these services are reported as business type activities.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Police Jury's most significant activities and are not intended to provide information for the Police Jury as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Police Jury has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Police Jury's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Proprietary Fund** – These funds are used to account for activities that function in a manner similar to commercial enterprises, including activities associated with the Police Jury's utility services. Proprietary fund financial statements typically provide a more detailed presentation of the information reported in the business-type activities portion of the government-wide financial statements.

FINANCIAL ANALYSIS OF THE POLICE JURY AS A WHOLE

NET POSITION

A condensed version of the government-wide Statement of Net Position is presented as follows:

**Sabine Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

	For the Year Ended December 31, 2021			For the Year Ended December 31, 2020
	Govern- mental Activities	Business- Type Activities	Total	
<u>Assets:</u>				
Current and Other Assets	\$ 26,196,521	\$ 1,637,000	\$ 27,833,521	\$ 23,306,381
Capital Assets	18,266,077	1,857,247	20,123,324	19,818,898
Total Assets	44,462,598	3,494,247	47,956,845	43,125,279
Deferred Outflows:	1,626,076	120,648	1,746,724	1,640,036
<u>Liabilities:</u>				
Current and Other Liabilities	3,365,029	95,681	3,460,710	1,783,858
Long-term Liabilities	6,409,271	6,245,619	12,654,890	13,997,994
Total Liabilities	9,774,300	6,341,300	16,115,600	15,781,852
Deferred Inflows:	1,415,299	130,184	1,545,483	981,393
<u>Net Position:</u>				
Invested in Capital Assets (Net)	17,869,426	1,423,619	19,293,045	19,027,856
Restricted	13,046,343	----	13,046,343	10,607,878
Unrestricted	3,983,306	(4,280,208)	(296,902)	(1,633,664)
Total Net Position	\$ 34,899,075	\$ (2,856,589)	\$ 32,042,486	\$ 28,002,070

As the presentation appearing above demonstrates, the largest portion of the net position is invested in capital assets. Net position invested in capital assets consist of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remains outstanding. The Police Jury uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

An additional portion of the net position represent resources that are subject to restrictions that are imposed by agreements with the Police Jury's taxpayers or requirements imposed by various revenue sources.

Liabilities associated with landfill closure and post closure cost have eliminated unrestricted net assets. Management expects to eliminate the deficit through future landfill operations and settlements with the previous landfill operator.

CHANGES IN NET POSITION

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

**Sabine Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

	For the Year Ended December 31, 2021			For the Year Ended December 31, 2020
	Govern- mental Activities	Business- Type Activities	Total	
Revenues:				
Program Revenue:				
Charges for Services	\$ 226,015	\$ 3,191,185	\$ 3,417,200	\$ 2,403,583
Operating Grants and Contributions	4,350,018	28,913	4,378,931	3,767,474
Capital Grants and Contributions	----	----	----	1,372,703
General Revenue:				
Property Taxes	4,920,017	----	4,920,017	4,344,810
Sales Taxes	5,352,470	----	5,352,470	4,967,662
Licenses and Permits	155,743	----	155,743	
Severance Taxes	1,824,041	----	1,824,041	1,193,472
Federal Funds	230,530	----	230,530	
State Revenue Sharing	117,221	----	117,221	113,368
Other Intergovernmental Revenues	----	----	----	312,765
Other	411,008	----	411,008	300,204
Total Revenue	17,587,063	3,220,098	20,807,161	18,776,041
Program Expenses:				
General Government	2,530,901	----	2,530,901	2,269,412
Public Safety	764,316	----	764,316	762,559
Public Works	9,182,611	3,235,895	12,418,506	9,544,367
Health & Welfare	257,678	----	257,678	134,182
Culture and Recreation	20,749	----	20,749	----
Economic Development and Assistance	3,758,415	----	3,758,415	3,469,389
Interest on Long-Term Debt	11,758	----	11,758	30,290
Total Expenses	16,526,428	3,235,895	19,762,323	16,210,199
Change in Net Position	1,060,635	(15,797)	1,044,838	2,565,842
Net Position Beginning				
As Originally Reported	33,838,440	(5,836,370)	28,002,070	25,436,228
Prior Period Adjustment	----	2,995,578	2,995,578	----
As Restated	33,838,440	(2,840,792)	30,997,648	25,436,228
Net Position Ending	\$ 34,899,075	\$ (2,856,589)	\$ 32,042,486	\$ 28,002,070

The increase in net position was due to careful management and budgeting of the available resources.

FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS

The Police Jury's funds collectively reported an increase of \$1,305,843 for 2021. The increase is attributable careful budgeting and management of resources. The general fund experienced a decrease in the amount of \$28,173, due to transferring resources to other funds to supplement public works. Differences between

**Sabine Parish Police Jury
Managements' Discussion and Analysis
December 31, 2021**

results reported by the funds and the change in net position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

BUDGET HIGHLIGHTS

The Police Jury's general fund and each special revenue fund are required to adopt budgets. Budgets were amended to address actual experiences that deviated from expectations that existed when the original budget was adopted.

CAPITAL ASSET ADMINISTRATION

Highlights of the Police Jury's capital asset administration are presented as follows:

- Upgrading equipment to enhance capabilities of the public works department.
- Refurbishing facilities to extend useful lives.

DEBT ADMINISTRATION

Debt activity was limited to paying required installments on existing obligations and incurring one additional obligation in connection with purchasing asphalt paving equipment.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

There are no events or conditions that are expected to have a significant influence on future operations.

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Statement of Net Position December 31, 2021

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 20,195,663	\$ 1,083,830	\$ 21,279,493
Receivables (net)	5,579,539	404,600	5,984,139
Other assets	28,239	23,751	51,990
Capital assets			
Non depreciable capital assets	1,848,081	-	1,848,081
Depreciable capital assets, net	16,417,996	1,857,247	18,275,243
Net Pension Asset	393,080	124,819	517,899
Total Assets	\$ 44,462,598	\$ 3,494,247	\$ 47,956,845
<u>Deferred Outflows of Resources</u>			
Pension funding deferrals	\$ 566,647	\$ 120,648	\$ 687,295
Other post retirement benefit deferrals	1,059,429	-	1,059,429
Total Deferred Outflows of Resources	\$ 1,626,076	\$ 120,648	\$ 1,746,724
<u>Liabilities</u>			
Accounts and other payables	\$ 823,859	\$ 95,681	\$ 919,540
Delayed revenues	2,541,170	-	2,541,170
Long-term liabilities			
Notes Payable			
Due within one year	142,662	117,389	260,051
Due in more than one year	253,989	316,239	570,228
Compensated absences	183,029	12,244	195,273
Closure and post closure cost	-	5,765,936	5,765,936
Net other post employment benefits	5,829,591	33,811	5,863,402
Total Liabilities	\$ 9,774,300	\$ 6,341,300	\$ 16,115,600
<u>Deferred Inflows of Resources</u>			
Other post retirement benefit deferrals	\$ 399,324	\$ -	\$ 399,324
Pension funding deferrals	1,015,975	130,184	1,146,159
Total Deferred Inflows of Resources	\$ 1,415,299	\$ 130,184	\$ 1,545,483
<u>Net Position</u>			
Invested in capital assets, net of related debt	\$ 17,869,426	\$ 1,423,619	\$ 19,293,045
Restricted:			
Public works	10,581,406	-	10,581,406
Health and welfare	2,372,876	-	2,372,876
Economic development	92,061	-	92,061
Unrestricted	3,983,306	(4,280,208)	(296,902)
Total net position	\$ 34,899,075	\$ (2,856,589)	\$ 32,042,486

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

Sabine Parish Police Jury

Statement of Activities

For the Year Ended December 31, 2021

		Program Revenue			Net Expense Revenue and Changes in Net Position		
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<u>Governmental Activities</u>							
General Government	\$ 2,530,901	\$ 226,015	\$ 54,887	\$ -	\$ (2,249,999)	\$ -	\$ (2,249,999)
Public Safety	764,316	-	280,258	-	(484,058)	-	(484,058)
Public Works							
Road and Bridge	8,198,638	-	329,898	-	(7,868,740)	-	(7,868,740)
Sanitation	983,973	-	-	-	(983,973)	-	(983,973)
Health and Welfare	257,678	-	-	-	(257,678)	-	(257,678)
Culture and Recreation	20,749	-	-	-	(20,749)	-	(20,749)
Economic Development	3,758,415	-	3,684,975	-	(73,440)	-	(73,440)
Interest on Long-Term Debt	11,758	-	-	-	(11,758)	-	(11,758)
Total Governmental Activities	16,526,428	226,015	4,350,018	-	(11,950,395)	-	(11,950,395)
<u>Business-Type Activities</u>							
Sanitation	3,235,895	3,191,185	28,913	-	-	(15,797)	(15,797)
Total Business-Type	3,235,895	3,191,185	28,913	-	-	(15,797)	(15,797)
Total	19,762,323	3,417,200	4,378,931	-	(11,950,395)	(15,797)	(11,966,192)
<u>General Revenues</u>							
Ad Valorem Taxes					4,920,017	-	4,920,017
Sales Taxes					5,352,470	-	5,352,470
Licenses and Permits					155,743	-	155,743
Intergovernmental							-
Severance Taxes					1,824,041	-	1,824,041
Federal Funds					230,530	-	230,530
State Revenue Sharing					117,221	-	117,221
Other					411,008	-	411,008
Total General Revenue					13,011,030	-	13,011,030
Change in Net Position					1,060,635	(15,797)	1,044,838
<u>Net Position - Beginning</u>							
As Originally Reported					33,838,440	(5,836,370)	28,002,070
Prior Period Adjustment					-	2,995,578	2,995,578
As Restated					33,838,440	(2,840,792)	30,997,648
Net Positon - Ending					\$ 34,899,075	\$ (2,856,589)	\$ 32,042,486

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

Sabine Parish Police Jury

Governmental Funds

Balance Sheet - December 31, 2021

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Health Unit</u>	<u>Workforce Investment</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets								
Cash and Equivalents	\$ 7,843,636	\$ 200,573	\$ 4,063,991	\$ 2,164,932	\$ -	\$ 2,319,920	\$ 3,602,611	\$ 20,195,663
Receivables	1,530,868	27,458	444,476	251,296	-	-	3,325,441	5,579,539
Due From Other Funds	190,733	-	-	-	-	-	-	190,733
Other Assets	16,114	7,008	1,017	2,177	-	-	1,923	28,239
Total Assets	\$ 9,581,351	\$ 235,039	\$ 4,509,484	\$ 2,418,405	\$ -	\$ 2,319,920	\$ 6,929,975	\$ 25,994,174
Liabilities and Fund Balances								
<u>Liabilities:</u>								
Accounts and Other Payables	\$ 149,721	\$ 145,595	\$ 57,427	\$ 45,529	\$ -	\$ -	\$ 425,587	\$ 823,859
Deferred Revenues	-	-	-	-	-	2,319,593	221,577	2,541,170
Due to Other Funds	-	-	-	-	-	-	190,733	190,733
Total Liabilities	149,721	145,595	57,427	45,529	-	2,319,593	837,897	3,555,762
<u>Fund Balance:</u>								
Restricted								
Public Works	-	89,444	4,452,057	-	-	-	6,039,905	10,581,406
Health and Welfare	-	-	-	2,372,876	-	-	-	2,372,876
Economic Development	-	-	-	-	-	327	91,734	92,061
Unassigned	9,431,630	-	-	-	-	-	(39,561)	9,392,069
Total Fund Balance (Deficit)	9,431,630	89,444	4,452,057	2,372,876	-	327	6,092,078	22,438,412
Total Liabilities and Fund Balance	\$ 9,581,351	\$ 235,039	\$ 4,509,484	\$ 2,418,405	\$ -	\$ 2,319,920	\$ 6,929,975	\$ 25,994,174

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

Sabine Parish Police Jury

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities

December 31, 2021

Total Fund Balances - Governmental Funds			\$ 22,438,412
Amounts reported for governmental activities in the statement of position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			18,266,077
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in			1,626,076
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			
Net Other Post Employment Benefits	(5,829,591)		
Net Pension Asset (Liability)	393,080	(5,436,511)	
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			(579,680)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet			<u>(1,415,299)</u>
Net Position of Governmental Activities			<u><u>\$ 34,899,075</u></u>

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

Sabine Parish Police Jury

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2021

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Health Unit</u>	<u>Workforce Investment</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>								
Ad Valorem Taxes	\$ 1,281,469	\$ -	\$ -	\$ 277,627	\$ -	\$ -	\$ 3,661,291	\$ 5,220,387
Sales Taxes	-	-	5,352,470	-	-	-	-	5,352,470
Licenses and Permits	304,079	-	-	-	-	-	-	304,079
Intergovernmental Revenues:								
Federal Funds	1,102	1,138	-	630	3,684,975	-	227,660	3,915,505
State Funds:								
Severance Taxes	1,824,041	-	-	-	-	-	-	1,824,041
State Revenue Sharing	60,285	-	-	4,275	-	-	52,661	117,221
State Grants	95,994	-	-	-	-	-	-	95,994
Fire Insurance Rebate	90,815	-	-	-	-	-	-	90,815
Parish Transportation	-	329,898	-	-	-	-	-	329,898
Other	477	-	-	-	-	-	-	477
Fines and Forfeitures	-	-	-	-	-	-	226,015	226,015
Investment Earnings	26,077	3,047	14,328	7,429	-	383	14,517	65,781
Rents and Royalties	183,113	-	-	-	-	-	-	183,113
Other	4,680	42	-	-	-	1	156,914	161,637
Total Revenues	3,872,132	334,125	5,366,798	289,961	3,684,975	384	4,339,058	17,887,433
<u>Expenditures</u>								
Current:								
General Government:								
Legislative	267,274	-	-	-	-	-	-	267,274
Judicial	499,461	-	-	-	-	-	301,218	800,679
Elections	39,125	-	-	-	-	-	-	39,125
Finance and Administrative	437,151	-	102,798	10,024	-	57	129,921	679,951
Other	578,734	-	-	-	-	-	-	578,734
Public Safety	761,452	-	-	-	-	-	-	761,452
Public Works								
Road and Bridge	-	3,514,683	-	-	-	-	3,805,093	7,319,776
Sanitation	-	-	947,764	-	-	-	-	947,764
Other	-	-	-	-	-	-	1,670	1,670
Health and Welfare	17,947	-	-	221,709	-	-	-	239,656
Culture and Recreation	17,887	-	-	-	-	-	-	17,887
Economic Development	73,440	-	-	-	3,684,975	-	-	3,758,415
Capital Outlay	7,835	518,479	121,687	112,375	-	-	560,128	1,320,504
Debt Service	-	15,115	-	-	-	-	110,483	125,598
Total Expenditures	2,700,306	4,048,277	1,172,249	344,108	3,684,975	57	4,908,513	16,858,485
Excess (Deficiency) of Revenues Over Expenditures	1,171,826	(3,714,152)	4,194,549	(54,147)	-	327	(569,455)	1,028,948

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

Sabine Parish Police Jury

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance (Concluded)

For the year Ended December 31, 2021

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Health Unit</u>	<u>Workforce Investment</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	1,171,826	(3,714,152)	4,194,549	(54,147)	-	327	(569,455)	1,028,948
<u>Other Financing Sources (Uses)</u>								
Proceeds From Debt	-	276,895	-	-	-	-	-	276,895
Operating Transfers In	-	2,784,594	-	-	-	-	1,562,693	4,347,287
Operating Transfers Out	(1,199,999)	-	(3,147,288)	-	-	-	-	(4,347,287)
Net Change in Fund Balances	(28,173)	(652,663)	1,047,261	(54,147)	-	327	993,238	1,305,843
<u>Fund Balances (Deficit) - Beginning</u>								
As Originally Reported	9,415,829	742,107	3,404,796	2,417,438	-	-	4,753,814	20,733,984
Prior Period Adjustment	43,974	-	-	9,585	-	-	345,026	398,585
As Restated	9,459,803	742,107	3,404,796	2,427,023	-	-	5,098,840	21,132,569
Fund Balances (Deficit) - Ending	\$ 9,431,630	\$ 89,444	\$ 4,452,057	\$ 2,372,876	\$ -	\$ 327	\$ 6,092,078	\$ 22,438,412

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

Sabine Parish Police Jury

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2021

Net Changes in Fund Balances - Total Governmental Funds \$ 1,305,843

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

Governmental funds report purchasing and leasing of assets expenditures. However,
in the statement of activities the cost of those assets is allocated over
estimated useful lives and reported as depreciation or amortization expense. The
effect of these differences is presented as follows:

Capital Expenditures	1,320,504
Depreciation	(827,557)

Some revenue reported in the Statement of Activities does not provide current financial resources resulting in timing differences between reporting governmental activities and the governmental fund presentation	(300,370)
--	-----------

In the Government Wide presentation obligations to provide compensated absences are reported as a liability, but in the governmental fund presentation compensated absences are only reported when the obligation is paid	(6,181)
---	---------

Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations.	(367,871)
--	-----------

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations.	99,322
---	--------

Proceeds from long-term debt are other financing sources for governmental funds but are reported as a liability at the government wide level	(276,895)
---	-----------

Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	113,840
--	---------

Change in Net Position of Governmental Activities	<u>\$ 1,060,635</u>
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The accompanying notes are an integral part of the financial statements.

Sabine Parish Police Jury

Statement of Net Position December 31, 2021

	Business-Type Activity Enterprise Fund Landfill
<u>Assets</u>	
Current assets	
Cash and cash equivalents	\$ 1,083,830
Receivables (net)	404,600
Prepaid insurance	23,751
Total Current Assets	1,512,181
<u>Noncurrent Assets</u>	
Capital assets	
Depreciable capital assets, net	1,857,247
Net Pension Asset	124,819
Total Noncurrent Assets	1,982,066
Total Assets	\$ 3,494,247
<u>Deferred Outflows of Resources</u>	
Other post retirement benefit deferrals	\$ -
Pension funding deferrals	120,648
Total Deferred Outflows of Resources	\$ 120,648
<u>Liabilities</u>	
Current liabilities	
Accounts and other payables	\$ 95,681
Installment purchase agreement	117,389
Total Current Liabilities	213,070
Long-term liabilities	
Installment purchase agreement	316,239
Compensated absences	12,244
Closure and post closure cost	5,765,936
Other postemployment benefit obligation (OPEB)	33,811
Total Liabilities	\$ 6,341,300
<u>Deferred Inflows of Resources</u>	
Other post retirement benefit deferrals	\$ -
Pension funding deferrals	130,184
Total Deferred Inflows of Resources	\$ 130,184
<u>Net Position</u>	
Invested in capital assets, net of related debt	\$ 1,423,619
Unrestricted	(4,280,208)
Total net position	\$ (2,856,589)

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

Sabine Parish Police Jury

Statement of Revenues, Expenses and Changes in Fund Net Position For the Year Ended December 31, 2021

	Business-Type Activity Enterprise Fund Landfill
<u>Operating Revenues</u>	
Charges for Services (Tipping Fees)	\$ 3,182,480
Miscellaneous	8,705
Total Operating Revenues	3,191,185
<u>Operating Expenses</u>	
Salaries and Wages	561,272
Employee Benefits	113,969
Closure and Post Closure Cost	1,256,677
Depreciation	208,769
Fuel and Lubricants	170,985
Insurance	21,028
Materials and Supplies	238,695
Permits and Fees	79,472
Professional Fees and Commissions	334,735
Rental	125,106
Repairs and Maintenance	64,378
Other	43,284
Total Operating Expenses	3,218,370
Operating Income (Loss)	(27,185)
<u>Non-operating Revenues (Expenses)</u>	
Federal Grants	28,913
Interest Expense	(17,525)
Change in Net Position	(15,797)
<u>Net Positon - Beginning</u>	
As Originally Reported	(5,836,370)
Prior Period Adjustment	2,995,578
As Restated	(2,840,792)
Net Position - Ending	\$ (2,856,589)

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

Sabine Parish Police Jury

Statement of Cash Flows

For the Year Ended December 31, 2021

	Business-Type Activity Enterprise Fund Landfill
<u>Cash Flows From Operating Activities</u>	
Receipts from customers	\$ 3,107,562
Payments to suppliers	(1,416,796)
Payments to employees	(549,028)
Net Cash Provided by Operating Activities	1,141,738
<u>Cash Flows From Noncapital Financing Activities</u>	
Grant proceeds	28,913
Net Cash From Noncapital Financing Activities	28,913
<u>Cash Flows From Capital and Related Financing Activities</u>	
Capital asset purchases	(20,248)
Interest payments	(17,525)
Principal payments	(123,818)
Net Cash Flows From Capital and Related Financing Activities	(161,591)
<u>Cash Flows From Investing Activities</u>	
Interest received	-
Net Cash Flows From Investing Activities	-
Net Increase (Decrease) in Cash and Cash Equivalents	1,009,060
Cash and Cash Equivalents - Beginning	74,770
Cash and Cash Equivalents - Ending	\$ 1,083,830

Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities	
Operating income (loss)	\$ (27,185)
Adjustments to reconcile operating income (loss) to net cash	
from operating activities	
Depreciation	208,769
(Increase) decrease in	
Receivables	(83,623)
Prepaid expenses	-
Decrease) increase in	
Accounts and other payables	(9,231)
Compensated absences	12,244
Net pension liabilities	(115,283)
Other post retirement benefit obligations	33,811
Landfill closure / post closure cost	1,122,236
Net Cash from Operating Activities	\$ 1,141,738

Supplemental Disclosures of Cash Flow Information:

During the year ended December 31, 2021 there were no operating, financing, or investing activities that did not result in cash receipts or payments.

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

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

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

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish 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 Police Jury. Funding to accomplish these tasks is provided primarily by ad valorem taxes, sales taxes, severance taxes, state revenue sharing, and various state and federal grants.

REPORTING ENTITY

As the governing authority of the Police Jury, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, the Police Jury has determined that the following component units are part of the Sabine Parish Police Jury reporting entity. Separately issued financial statements for these component units can typically be obtained on the internet at www.la.state.la.us.

<u>Sabine Parish Component</u>	<u>Presentation</u>	<u>Sabine Parish Component</u>	<u>Presentation</u>
District Attorney's Office	Discrete	Ambulance Service District	Discrete
Judicial Expense Fund	Discrete	Tourist and Recreation	
Constables	Discrete	Commission	Discrete
Justices of the Peace	Discrete	Waterworks – South Toledo	
Coroner	Discrete	Bend	Discrete
Parish Library	Discrete	North Sabine Fire District	Discrete
Parish Housing Authority	Discrete		

The following components of Parish government were considered in determining component units of the reporting entity:

<u>Component Considered</u>	<u>Component Considered</u>	<u>Component Considered</u>
Sheriff	Sales and Use Tax	Fire Protection District Wards
Clerk of Court	Commission	1 and 2
Tax Assessor	School Board	Fire Protection District Wards
Council on Aging	Soil and Water Conservation	3 and 4
Sabine River Compact	District	

It was determined that these entities are not component units of the Sabine Parish. Factors considered in making these determinations included whether members of the governing body are determined by the Police Jury, whether the entities are legally separate from the Police Jury, and whether the entities have fiscally dependent on the Police Jury.

The accompanying financial statements are not intended to present financial position, and results of operation for the reporting entity as a whole. Discretely presented component units have been omitted from the accompanying financial statements. Due to the absence of component unit data, the financial

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

statements do not address the entire reporting entity as required by generally accepted accounting principles.

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Police Jury's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the Police Jury as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities that may be reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, contributions associated with a particular function and most grants.

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Separate financial statements are provided for governmental funds and business-type (enterprise) funds. In addition, separate financial statements are presented for any fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Police Jury's major funds are described as follows:

Major Governmental Funds

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Transportation – A special revenue fund used to account for the proceeds of funds dedicated to the construction and maintenance of Parish roads and bridges.

Sales Tax – A special revenue fund used to account for the proceeds of sales taxes dedicated to public works related to solid waste disposal (sanitation) and roads.

Health Unit – A special revenue fund has been established to account for the proceeds of taxes dedicated to the operation and maintenance of the Police Jury's Health Unit.

Workforce Investment – The fund reports activity associated with conducting Workforce Innovation and Opportunity programs funded by the Department of Labor

American Rescue Plan Act – Reports activity associated with resources provided by the American Rescue Plan Act.

Major Business-Type Funds

Landfill – Accounts for activities associated with operating the Police Jury's solid waste landfill. Business-Type funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing goods and services in connection with the funds ongoing operations. Principal operating revenues are charges to customers for disposal of solid waste.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service is recorded as an expenditure when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Nonexchange transactions, in which the Police Jury receives value without directly giving equal value in return, include property taxes, and grants. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Police Jury must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Police Jury on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

USE OF ESTIMATES

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

RESTRICTED ASSETS

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this nature can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

BUDGET PRACTICES

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes. The remaining funds are not required to adopt budgets.

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

CAPITAL ASSETS

Capital assets, which include property, equipment, and infrastructure, are reported in the government-wide financial statements. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Police Jury.

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 4 to 50 years. Useful lives are selected depending on the expected durability of the particular asset.

CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts and certificates of deposit. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposit is typically mitigated by purchasing instruments that mature in one year or less.

INTERNAL ACTIVITY

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded.

In preparing the government-wide financial statements, transfers are eliminated to present net transfers for governmental activities and business-type activities. In addition, interfund receivables and payables are eliminated to present a net internal balance for each type of activity.

COMPENSATED ABSENCES

Personnel earn a vested interest in vacation leave at varying rates depending on their length of service and the policies of their particular department. Accumulation of vacation leave is limited to 240 hours for most employees. Payments of vacation leave are typically made from the fund that ordinarily provides the employees compensation.

DELAYED REVENUES

Amounts collected from funding sources before the receipts are earned are reported as delayed revenues. Revenue is reported when the earning process is completed.

FUND BALANCE CLASSIFICATION

Approval of the majority of the Police Jury is required to approve the commitment of fund balances. In situations where it is permissible to spend restricted or committed resources, the Police Jury typically depletes the available restricted or committed resources before consuming unrestricted resources.

Non-spendable portions of fund balances are attributable to fund equity attributable to receivables from other funds that do not have resources to repay the obligation during the next operating cycle.

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

AD VALOREM TAXES:

Ad valorem taxes are assessed by the Sabine Parish Assessor and collected for the Police Jury by the Sabine Parish Sheriff's Office. Taxes are considered delinquent if not paid by December 31st of each year. The following is a summary of adjusted authorized and levied ad valorem tax millage:

<u>Fund</u>	<u>Millage</u>
General Alimony	4.80
Health Unit	1.04
Road Districts:	
No. 1	17.22
No. 4	13.88
No. 9	10.25
No. 11	25.64
No. 15	13.59
No. 16	10.05
No. 17	10.80
No. 18	10.90
No. 19	15.51
No. 20	22.58

SALES TAXES

The voters have approved a 1.0% (one percent) sales tax to be imposed for a period of ten years beginning August 1, 2014. The proceeds, after paying costs of collection and administering the tax, are dedicated to the collection and disposal of solid waste with the balance of proceeds used for establishing, constructing, maintaining and improving roads and bridges.

NOTE 3 -CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits 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.

At December 31, 2021, the Police Jury has \$21,509,518 in deposits (collected bank balance). These deposits are secured from risk by \$500,000 of federal deposit insurance, \$13,691,689 of pledged securities held by the custodial bank in the name of the fiscal agent bank, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$10,800,000. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

Receivables are reported for both Governmental and Business-Type Activities.

GOVERNMENTAL ACTIVITIES

The following is a summary of receivables at December 31, 2021:

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

Governmental Activities	Ad Valorem Taxes	Severance Taxes	Sales Taxes	Other Receivables	Total Receivables
General	\$ 1,159,825	\$ 279,971	\$ ----	\$ 91,072	\$ 1,530,868
Transportation	----	----	----	27,458	27,458
Sales Taxes	----	----	444,476	----	444,476
Health Unit	251,296	----	----	----	251,296
Non Major Funds	3,282,685	----	----	42,756	3,325,441
Total Governmental	<u>\$ 4,693,806</u>	<u>\$ 279,971</u>	<u>\$ 444,476</u>	<u>\$ 161,286</u>	<u>\$ 5,579,539</u>

The receivables presented above are primarily due from other governmental units and management considers the amounts to be fully collectible. There is no allowance for doubtful accounts.

BUSINESS-TYPE ACTIVITIES

Receivables reported in connection with business-type landfill activities consist entirely of amounts due customers. Based on collection experience, management believes that the entire balance is collectible.

NOTE 5 – INTERFUND BALANCES:

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in interfund receivables and payables, when a fund withdraws amounts in excess of its contributions to the account. Balances resulting from transactions of this nature are summarized as follows:

	Due From Other Funds	Due To Other Funds	Net
General	\$ 190,733	\$ ----	\$ 190,733
Non Major Funds	----	190,733	(190,733)
Total	<u>\$ 190,733</u>	<u>\$ 190,733</u>	<u>\$ ----</u>

NOTE 6 – TRANSFERS:

In the ordinary course of business, the Police Jury routinely transfers resources between its funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	Transfers In	Transfers Out
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	\$ ----	\$ 1,199,999
Transportation	2,784,594	----
Sales Tax	----	3,147,288
Non Major Funds	1,562,693	----
Total	<u>\$ 4,347,287</u>	<u>\$ 4,347,287</u>

NOTE 7 – CAPITAL ASSETS:

Capital asset balances and activities are presented in the following table.

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

	Governmental Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	\$ 780,075	\$ ----	\$ ----	\$ 780,075
Road Right of Ways	1,068,006	----	----	1,068,006
Total	1,848,081	----	----	1,848,081
Depreciable Capital Assets				
Buildings and Improvements	4,298,788	72,818	----	4,371,606
Furniture, Fixtures and Equipment	8,398,054	1,247,689	----	9,645,743
Infrastructure (Roads and Bridges)	71,094,113	----	----	71,094,113
Accumulated Depreciation	(67,865,805)	(827,661)	----	(68,693,466)
Total	15,925,150	492,846	----	16,417,996
Total Governmental Activities	\$ 17,773,231	\$ 492,846	\$ ----	\$ 18,266,077
Business-Type Activities				
	Beginning Balance	Additions	Disposals	Ending Balance
Furniture, Fixtures and Equipment	\$ 2,201,965	\$ 20,248	\$ ----	\$ 2,222,213
Accumulated Depreciation	(156,198)	(208,768)	----	(364,966)
Total Business-Type Activity	\$ 2,045,767	\$ (188,520)	----	\$ 1,857,247

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

	Governmental Activities	Business-Type Activities	Total
General Government	\$ 98,521	\$ ----	\$ 98,521
Public Safety	1,390	----	1,390
Public Works (Roads)	672,326	----	672,326
Culture and Recreation	2,862	----	2,862
Health and Welfare	18,022	----	18,022
Solid Waste	34,540	208,768	243,308
Total Depreciation Expense	\$ 827,661	\$ 208,768	\$ 1,036,429

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

Details related to amounts reported as accounts and other payables are provided as follows:

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

	Vendors	Salary and Wages	Other	Total
<u>Governmental Activities</u>				
General	\$ 115,774	\$ 33,947	\$ ----	\$ 149,721
Transportation	67,688	65,198	12,709	145,595
Sales Tax	44,220	13,118	89	57,427
Health Unit	45,529	----	----	45,529
Non Major Funds	400,073	----	25,514	425,587
Total Governmental Activities	<u>\$ 673,284</u>	<u>\$ 112,263</u>	<u>\$ 38,312</u>	<u>\$ 823,859</u>
<u>Business-Type Activities</u>				
Landfill	<u>\$ 67,445</u>	<u>\$ 25,844</u>	<u>\$ 2,391</u>	<u>\$ 95,680</u>

NOTE 9 – LONG-TERM DEBT:

Long-term debt is limited to borrowing from a local bank to finance equipment purchases. Activity and outstanding balances for the current period are summarized as follows:

	Governmental Activities	Business-Type Activities	Total
Bonds payable, January 1, 2021	\$ 233,596	\$ 557,446	\$ 791,042
New issues	276,895	----	276,895
Retirements	113,840	123,818	237,658
Bonds payable, December 31, 2021	396,651	433,628	830,279
Due within one year	142,662	117,383	260,045
Due in more than one year	<u>\$ 253,989</u>	<u>\$ 316,245</u>	<u>\$ 570,234</u>

The debt summarized above is composed entirely of bank debt secured by equipment. Details regarding the individual instruments are summarized as follows:

	Governmental Activities	Business-Type Activities
Note Payable November 15, 2021 in the original amount of \$276,895, requiring 60 monthly payments of \$5,035, including interest at an annual rate of 3.5% secured by a 2021 Asphalt Zipper Reclaimer / Stabilizer	\$ 264,239	\$ ----
Note Payable dated May 1, 2018 in the original amount of \$182,879, requiring 60 monthly payments of 3,431, including interest at an annual rate of 4.75% secured by a 2018 Grader	53,097	----
Note Payable dated November 9, 2018 in the original amount of \$99,444, requiring 48 monthly payments of 2,290, including interest at an annual rate of 5.00% secured by a 2019 Western Star Truck	22,392	----
Note Payable dated April 11, 2019 in the original amount of \$62,509, requiring 60 monthly payments of 1,172, including interest at an annual rate of 4.75% secured by a Kubota Excavator	29,972	----

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Note Payable dated January 1, 2019 in the original amount of \$99,444, requiring 48 monthly payments of 3,431, including interest at an annual rate of 5.50% secured by a Western Star Truck	26,951	----
Note Payable dated April 15, 2020 in the original amount of \$647,432, requiring 60 monthly payments of 11,779, including interest at an annual rate of 3.50% secured by a 2018 Grader Caterpillar Compactor	----	433,628
Total	<u>\$ 396,651</u>	<u>\$ 433,628</u>

A schedule of maturities for these bonds is presented as follows:

<u>Year Ended December 31st</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 142,662	\$ 11,696	\$ 117,383	\$ 12,182
2023	86,495	7,303	132,389	8,955
2024	60,279	4,873	137,082	4,263
2025	57,628	2,832	46,774	341
2026	49,587	799	----	----
Total	<u>\$ 396,651</u>	<u>\$ 27,503</u>	<u>\$ 433,628</u>	<u>\$ 25,741</u>

All interest incurred during the year was reported as an expense and no capitalizations were necessary.

NOTE 10 - PENSION PLAN:

Substantially all of the Police Jury's employees are members of statewide retirement systems. These systems are cost-sharing, multiple employer defined benefit pension plans administered by separate boards of trustees. A summary of amounts reported in connection with participation in these plans is summarized as follows:

	<u>Net Pension (Liability) Asset</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Parochial Employees Retirement System	\$ 526,787	\$ 665,313	\$ (1,110,234)
District Attorneys Retirement System	(6,469)	15,571	(20,059)
Registrar of Voters Retirement System	(2,419)	6,411	(15,866)
Total	517,899	687,295	(1,146,159)
Governmental Activities	<u>393,080</u>	<u>566,647</u>	<u>(1,015,975)</u>
Business-Type Activities	<u>\$ 124,819</u>	<u>\$ 120,648</u>	<u>\$ (130,184)</u>

Further information regarding each of the retirement systems presented above is furnished as follows:

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

Plan Description - 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. All permanent

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employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of creditable service required for retirement at various ages varies depending on when employees were hired. Generally employees meeting these requirements are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details 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 at persla.org.

Plan A's net pension liability was determined at December 31, 2020 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ (175,341,383)
Police Jury's Proportionate Share (Percentage)	0.300435%
Police Jury's Proportionate Share (Amount)	<u>\$ (526,787)</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2020 are provided as follows:

Beginning Net Pension Liability (Asset)	\$ 10,382
Employer Contributions	(245,920)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	84,079
Employee Contributions	<u>(25,258)</u>
	58,821
Change in Deferred Outflows of Resources	248,919
Change in Deferred Inflows of Resources	<u>(598,989)</u>
Ending Net Pension Liability (Asset)	<u>\$ (526,787)</u>

There were no changes between December 31, 2021 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 128,255	\$ (62,875)	\$ 65,380
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(1,028,135)	(1,028,135)
Changes of Assumptions	172,348	----	172,348
Changes in Proportion	94,409	(19,224)	75,185
Employer Contributions Made After the Measurement Date	270,301	-----	270,301
Total Deferrals	665,313	(1,110,234)	(444,921)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(270,301)	----	(270,301)
Deferrals Subject to Amortization	<u>\$ 395,012</u>	<u>\$ (1,110,234)</u>	<u>\$ (715,222)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
December 31, 2021	\$ (199,250)
December 31, 2022	(52,518)
December 31, 2023	(295,522)
December 31, 2024	(167,962)
December 31, 2025	----
Total	<u>\$ (715,222)</u>

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

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years

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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	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

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

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset 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 7.00% for the year ended December 31, 2020.

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Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2020 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Total	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability	\$ 1,104,518	\$ (526,787)	\$ (1,892,971)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

Plan Description. The Police Jury contributes to the District Attorneys' Retirement System, State of Louisiana, which is a cost-sharing multiple employer defined benefit pension plan. The System was established on the first day of August 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys, and employees of DARS and Louisiana District Attorneys' Association.

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

Funding Policy – Non-Employer contributions are determined by State statutes. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

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Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details 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 at lla.la.gov.

Net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 17,803,231
Police Jury's Proportionate Share (Percentage)	0.036335%
Police Jury's Proportionate Share (Amount)	<u>\$ 6,469</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of net pension liability during the measurement period ending June 30, 2021 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ 29,087
Employer Contributions		(913)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	3,809	
Employee Contributions	<u>(3,749)</u>	60
Change in Deferred Outflows of Resources		(4,963)
Change in Deferred Inflows of Resources		<u>(16,802)</u>
Ending Net Pension Liability (Asset)		<u>\$ 6,469</u>

There were no changes between December 31, 2021 and the measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 2,075	\$ (1,986)	\$ 89
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(17,594)	(17,594)
Changes of Assumptions	12,207	----	12,207
Changes in Proportion	209	(479)	(270)
Employer Contributions Made After the Measurement Date	<u>1,080</u>	<u>-----</u>	<u>1,080</u>
Total Deferrals	15,571	(20,059)	(4,488)

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(1,080)	----	(1,080)
Deferrals Subject to Amortization	<u>\$ 14,491</u>	<u>\$ (20,059)</u>	<u>\$ (5,568)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2022	\$ (849)
June 30, 2023	(161)
June 30, 2024	(2,006)
June 30, 2025	(2,522)
June 30, 2026	----
Total	<u>\$ (5,568)</u>

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

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.10%, Net of investment expense, including inflation
Projected Salary Increases	5.00%
Expected Remaining Service Lives	5 Years – June 30, 2021 6 Years – June 30, 2020 6 Years – June 30, 2019 6 Years – June 30, 2018 7 Years – June 30, 2017 7 Years – June 30, 2016
Cost of Living Adjustments	Only those previously granted

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Mortality

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.25% for the year ended June 30, 2021.

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, 2021 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Equities	57.11%	6.43%
Fixed Income	30.19%	0.94%
Alternatives	12.67%	0.89%
Cash	0.03%	0.00%
Total	100.00%	8.25%
Inflation		2.45%
Expected Arithmetic Nominal Return		5.80%

The discount rate used to measure the total pension liability was 6.10%. 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 rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability	\$ 37,718	\$ 6,469	\$ (14,685)

REGISTRAR OF VOTERS RETIREMENT

Plan Description - Any member hired prior to January 1, 2013 is eligible for normal retirement after 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides a Deferred Retirement Option Plan (DROP), death benefits and disability benefits. Benefits are established by State statute.

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2021 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details 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 at larovers.com.

The Plan's net pension liability was determined at June 30, 2021 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 3,172,191
Police Jury's Proportionate Share (Percentage)	0.076247%
Police Jury's Proportionate Share (Amount)	<u>\$ 2,419</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2021 are provided as follows:

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Beginning Net Pension Liability		\$ 14,471
Employer Contributions		(2,065)
<u>Pension Expense</u>		
Plan Pension Expense	391	
Employee Contributions	(2,485)	(2,094)
Deferred Outflows of Resources		2,158
Deferred Inflows of Resources		(10,051)
Ending Net Pension Liability		<u>\$ 2,419</u>

There were no changes between December 31, 2021 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 1,115	\$ (1,398)	\$ (283)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(11,883)	(11,883)
Changes of Assumptions	2,661	----	2,661
Changes in Proportion	1,563	(2,585)	(1,022)
Employer Contributions Made After the Measurement Date	1,072	----	1,072
Total Deferrals	<u>6,411</u>	<u>(15,866)</u>	<u>(9,455)</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(1,072)	----	(1,072)
Deferrals Subject to Amortization	<u>\$ 5,339</u>	<u>\$ (15,866)</u>	<u>\$ (10,527)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2022	\$ (2,756)
June 30, 2023	(3,001)
June 30, 2024	(2,456)
June 30, 2025	(2,314)
Total	<u>\$ (10,527)</u>

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

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Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	2021 - 5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	<p>2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.</p> <p>RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.</p>

During the year ended June 30, 2021, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014 through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2021.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021 were as follows:

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Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	12.5%	2.50%	0.31%
International Fixed Income	10.0%	3.50%	0.35%
Alternative Investments	10.0%	6.33%	0.63%
Real Estate	10.0%	4.50%	0.45%
Total	100.0%		6.25%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.75%

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

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.25% Rate	Current Discount Rate 6.25%	1% Increase 7.25% Rate
Net Pension Liability	\$ 13,796	\$ 2,419	\$ (7,265)

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:

Details regarding other post-employment benefits (OPEB) that the Police Jury provides for its workforce are provided as follows:

PLAN DESCRIPTION

The Police Jury's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Police Jury. The Plan provides medical benefits through the group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from participating retirement systems. The Plan was established by an a majority vote of the Police Jury and its terms can be modified or abolished by a majority of the Police Jury at any time.

FUNDING POLICY

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Police Jury has not established a trust fund to finance the cost of benefits and the Plan has no assets.

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2021. Changes in the liability are presented as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Service Cost	\$ 316,712	\$ ----	\$ 316,712
Interest on the Total OPEB Liability	123,160	----	123,160
Difference Between Expected vs Actual	----	----	----
Changes in Assumptions	----	----	----
Deferred Outflows of Resources	----	----	----
Deferred Inflows of Resources	----	----	----
OPEB Expense	439,872	----	439,872
Employer Contributions	----	----	----
Benefit Payments	(138,358)	----	(138,358)
Net Change	301,514	----	301,514
Beginning Balance	5,561,888	----	5,561,888
Ending Balance	5,863,402	----	5,863,402
Business-Type Activities	33,811	----	33,811
Governmental Activities	\$ 5,829,591	\$ ----	\$ 5,829,591

Balances in deferred resources by source are summarized as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ ----	\$ (399,324)	\$ (399,324)
Changes of Assumptions	1,059,429	----	1,059,429
Total	\$ 1,059,429	\$ (399,324)	\$ 660,105

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
December 31, 2022	\$ (100,168)
December 31, 2022	(100,168)
December 31, 2022	(100,168)
December 31, 2022	(100,168)
December 31, 2022	(100,168)
December 31, 2022	(159,265)
Total	<u>\$ (660,105)</u>

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

Covered members are presented as follows:

Active Employees	21
Active Employees' Dependents	22
Retired Employees' and Dependents	6
Total Covered Members	<u>49</u>

VALUATION METHODS AND ASSUMPTIONS

Assumptions and other inputs are based on informal sources and the plan has not conducted an official experience study. Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

Title	Description
Valuation Date	December 31, 2020
Measurement Date	December 31, 2021
Salary Increases	3.5%
Discount Rate	2.12%, (-0.38% real rate of return plus 2.50% inflation)
Mortality Rates	RP-2014 Total Table with Projection MP-2018
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Dental Vision Costs Trend	1.00%
Turnover Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 1% to 25% depending on length of service.
Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 11% to 15% depending on length of service.

SENSITIVITY TO RATES

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

Healthcare Cost Trend Rate			
	Baseline Trend Less 1% (3.50%)	Baseline Trend (4.50%)	Baseline Trend Plus 1% (5.5%)
Net OPEB Liability	\$ 4,861,689	\$ 5,863,402	\$ 7,175,026
Discount Rate			
	Baseline Less 1% (3.12%)	Baseline 2.12%	Baseline Plus 1% (1.12%)
Net OPEB Liability	\$ 4,963,855	\$ 5,863,402	\$ 7,004,608

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021**

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2021, are described as follows:

GRANT CONTINGENCIES

The Police Jury participates in programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

LITIGATION

As the governing authority for Sabine Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parish-wide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation. However, based on consultation with attorneys, there are no matters pending at the present time. Furthermore, general liability insurance coverage is maintained to address any potential matters that may arise.

LANDFILL CLOSURE AND POST CLOSURE CARE COST

As discussed elsewhere in the notes, the Police Jury is responsible for certain cost related to landfill operations. Liabilities reported in connection with these costs are based on estimates that could change in response to inflation, changes in technology, unexpected circumstances or changes in regulations

NOTE 13 - RISK MANAGEMENT:

The Police Jury is exposed to various risk of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury insures against these risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

The Police Jury is permitted by the Louisiana Department of Environmental Quality to operate a solid waste landfill facility that includes active and closed cells. Operations are approved for a surface area described as follows:

Certified Closed Areas	14.5 Acres
Active Operating Area	<u>35.4 Acres</u>
Total Constructed Disposal Area	49.9 Acres
Permitted Area Available for Future Development	15.4 Acres
Surface Impoundment Oxidation Impoundment	<u>2.3 Acres</u>
Total Permitted Disposal Area	<u>67.6 Acres</u>

State and federal laws and regulations require certain closure and post-closure activities. Although the majority of closure and post-closure care costs will be paid only near or after the date that all or portions of the landfill site stops accepting waste, the Police Jury reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date. Based on estimates provided by consulting engineers for the year ended December 31, 2021, projected cost associated with closure and post-closure activities are presented as follows:

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

	Projected Total Cost	Cost Recognized to Date	Remaining Cost to be Recognized
Placement of final cover over the 35.4 currently operating acres when this portion of the facility stops accepting waste. Approximately 61.6% of the capacity has been consumed.	\$ 5,288,200	\$ 3,255,822	\$ 2,032,378
Disposal of sludge and other activities associated with closing the facility's oxidation pond when the entire facility stops accepting waste. Approximately 80.9% of the capacity has been consumed.	<u>816,457</u>	<u>660,126</u>	<u>156,331</u>
Total Closure Cost	6,104,657	3,915,948	2,188,709
Post-closure cost including maintenance and monitoring of the permitted area for a period of 30 year after the entire facility stops accepting waste. Approximately 80.9% of the capacity has been consumed.	<u>2,288,100</u>	<u>1,849,988</u>	<u>438,112</u>
Total Closure and Post-Closure Costs	<u>\$ 8,392,757</u>	<u>\$ 5,765,936</u>	<u>\$ 2,626,821</u>

Based on current demographic information and engineering estimates of landfill consumption, the Police Jury expects to close the 35.4 acres actively accepting waste in approximately 2026. In addition, the Police Jury intends to develop the remaining permitted acres and continue operations for an extended period of time. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The Police Jury has not established an escrow account to finance all closure costs and post-closure care but it has purchased a bond to provide for these cost.

GAIN CONTINGENCY

For a period of 25 years that ended in 2020, the landfill facility was leased to a private company (the tenant) that was responsible for operations during that period. The tenant was in charge of all phases of Landfill activity, including being responsible for Closure and Post-Closure Costs that were incurred during the term of the lease. Negotiations have failed to reach a settlement for the tenant's share of closure and post-closure liabilities and the Police Jury has initiated a lawsuit. In connection with the lawsuit, management expects to recover a substantial portion of the liability described above. However, since the amount of any potential settlement cannot presently be determined, no amounts have been reported in connection with the tenant's share of Closure and Post-Closure Cost and the Police Jury has reported the entire liability.

NOTE 15 – FUND DEFICITS

Some of the non-major funds that are associated with operation of the District Court have reported immaterial deficits. Management expects to eliminate the deficits through future operations or transfers from unrestricted funds. The individual funds reporting deficits are presented as follows:

	Deficit
Criminal Juror Fees	\$ 2,362
Criminal Court	9,160
Witness Fees	<u>28,039</u>
Total	<u>\$ 39,561</u>

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2021

NOTE 16 - PRIOR PERIOD ADJUSTMENT:

Management has determined that adjustments were needed to correct prior period net assets and fund balances. The adjustments are summarized as follows:

	Governmental Activities	Business- Type Activities	Governmental Funds	Enterprise Funds
As Originally Reported	\$ 33,838,440	\$ (5,836,370)	\$ 20,733,984	\$ (5,836,370)
Correct Understatement of Property Taxes Receivable	398,585	----	398,585	----
Correct Overstatement of Landfill Closure and Post- Closure Cost	----	2,995,578	----	2,995,578
As Restated	<u>\$ 34,237,025</u>	<u>\$ (2,840,792)</u>	<u>\$ 21,132,569</u>	<u>\$ (2,840,792)</u>

PROPERTY TAXES RECEIVABLE

Based on analysis of property tax collections, management has determined that property tax receivables for the previous period were understated. The effect of the change in net position for the previous year has not been determined.

LANDFILL CLOSURE AND POST-CLOSURE COST

As discussed in Note 14, accounting principles require recognition of projected closure and post closure based on the portion of landfill capacity consumed to date. For the previous year, the entire projected cost was recognized and no allocations based on capacity were performed. The effect of the change in net position for the previous year has not been determined.

NOTE 17 – DELAYED REVENUES

Funding has been received from the American Rescue Plan Act (ARPA) in the amount of \$2,319,593. Management does not consider these amounts to be earned until expenditures meeting certain requirements have been completed. Accordingly, the amount collected has been reported as delayed revenues.

Plans are currently being finalized to spend the funds in a manner consistent with the terms of the ARPA program. Upon completion of these expenditures, revenue will be recognized and delayed revenue will be eliminated.

Sabine Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts			Budget With Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues</u>				
Ad Valorem Taxes	\$ 1,049,353	\$ 1,224,784	\$ 1,281,469	\$ 56,685
Licenses and Permits	278,100	276,775	304,079	27,304
Intergovernmental Revenues:				-
Federal Funds	-	-	1,102	1,102
State Funds:				-
Severance Taxes	1,100,000	1,200,000	1,824,041	624,041
State Revenue Sharing	29,982	120,000	60,285	(59,715)
State Grants	-	86,000	95,994	9,994
Fire Insurance Rebate	91,450	90,815	90,815	-
Other	55,500	71,968	477	(71,491)
Investment Earnings	44,500	55,000	26,077	(28,923)
Rents and Royalties	35,000	75,788	183,113	107,325
Other	-	7,050	4,680	(2,370)
Total Revenues	2,683,885	3,208,180	3,872,132	663,952
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	304,020	302,170	267,274	34,896
Judicial	636,116	587,323	499,461	87,862
Elections	61,367	41,594	39,125	2,469
Finance and Administrative	464,344	494,100	437,151	56,949
Other	561,027	551,865	578,734	(26,869)
Public Safety	710,677	889,505	761,452	128,053
Health and Welfare	21,100	20,800	17,947	2,853
Culture and Recreation	32,500	25,000	17,887	7,113
Economic Development	41,107	117,107	73,440	43,667
Capital Outlay	-	-	7,835	(7,835)
Total Expenditures	2,832,258	3,029,464	2,700,306	329,158
Excess (Deficiency) of Revenues Over Expenditures	(148,373)	178,716	1,171,826	993,110
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(115,000)	(1,735,002)	(1,199,999)	535,003
Net Change in Fund Balances	\$ (263,373)	\$ (1,556,286)	\$ (28,173)	\$ 1,528,113

Sabine Parish Police Jury

Transportation Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts			Budget With Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues</u>				
Intergovernmental Revenues:				
Federal Funds	\$ -	\$ -	\$ 1,138	\$ 1,138
State Funds:				
Parish Transportation	304,000	280,000	329,898	49,898
Investment Earnings	7,000	3,500	3,047	(453)
Other	-	-	42	42
Total Revenues	311,000	283,500	334,125	50,625
<u>Expenditures</u>				
Current:				
Public works				
Road and Bridge	3,584,980	4,051,800	3,514,683	537,117
Capital Outlay	-	-	518,479	(518,479)
Debt Service	-	15,115	15,115	-
Total Expenditures	3,584,980	4,066,915	4,048,277	18,638
Excess (Deficiency) of Revenues Over				
Expenditures	(3,273,980)	(3,783,415)	(3,714,152)	69,263
<u>Other Financing Sources (Uses)</u>				
Proceeds From Debt	-	276,895	276,895	-
Operating Transfers In	3,000,000	3,197,654	2,784,594	(413,060)
Net Change in Fund Balances	\$ (273,980)	\$ (308,866)	\$ (652,663)	\$ (343,797)

Sabine Parish Police Jury

Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts			Budget With Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues</u>				
Sales Taxes	\$ 4,250,000	\$ 4,700,000	\$ 5,352,470	\$ 652,470
Investment Earnings	17,000	12,000	14,328	2,328
Total Revenues	4,267,000	4,712,000	5,366,798	654,798
<u>Expenditures</u>				
Current:				
General Government:				
Finance and Administration	285,100	144,100	102,798	41,302
Public works				
Sanitation	1,130,532	1,350,480	947,764	402,716
Capital Outlay	-	-	121,687	(121,687)
Debt Service	-	-	-	-
Total Expenditures	1,415,632	1,494,580	1,172,249	322,331
Excess (Deficiency) of Revenues Over				
Expenditures	2,851,368	3,217,420	4,194,549	977,129
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(3,500,000)	(3,000,000)	(3,147,288)	(147,288)
Net Change in Fund Balances	\$ (648,632)	\$ 217,420	\$ 1,047,261	\$ 829,841

Sabine Parish Police Jury

Health Unit Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts			Budget With Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues</u>				
Ad Valorem Taxes	\$ 227,494	\$ 265,370	\$ 277,627	\$ 12,257
Federal Funds	-	-	630	630
Intergovernmental Revenues:				
State Funds:				
State Revenue Sharing	6,523	6,450	4,275	(2,175)
Investment Earnings	13,250	7,500	7,429	(71)
Total Revenues	247,267	279,320	289,961	10,641
<u>Expenditures</u>				
Current:				
General Government:				
Finance and Administrative	8,608	10,043	10,024	19
Health and Welfare	121,000	401,000	221,709	179,291
Capital Outlay	-	-	112,375	(112,375)
Total Expenditures	129,608	411,043	344,108	66,935
Excess (Deficiency) of Revenues Over Expenditures	117,659	(131,723)	(54,147)	77,576
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	\$ 117,659	\$ (131,723)	\$ (54,147)	\$ 77,576

Sabine Parish Police Jury

Workforce Investment Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts			Budget With Final Budget Positive (Negative)
	Original	Final	Actual	
<u>Revenues</u>				
Federal Funds	\$ 3,473,100	\$ 3,684,975	\$ 3,684,975	\$ -
Other	-	-	-	-
Total Revenues	3,473,100	3,684,975	3,684,975	-
<u>Expenditures</u>				
Current:				
General Government:				
Economic Development	3,473,100	3,684,975	3,684,975	-
Total Expenditures	3,473,100	3,684,975	3,684,975	-
Excess (Deficiency) of Revenues Over Expenditures				
	-	-	-	-
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ -

Sabine Parish Police Jury

American Rescue Plan Act

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2021

	Budgeted Amounts		Actual	Budget With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Federal Funds	\$ -	\$ 12,000	\$ -	\$ (12,000)
Investment Earnings	-	300	384	84
Total Revenues	-	12,300	384	(11,916)
<u>Expenditures</u>				
Current:				
Finance and Administration	-	11,999	57	11,942
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	-	11,999	57	11,942
Excess (Deficiency) of Revenues Over				
Expenditures	-	301	327	26
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Change in Fund Balances	\$ -	\$ 301	\$ 327	\$ 26

Sabine Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended December 31,			
	2018	2019	2020	2021
<u>Total OPEB Liability</u>				
Beginning Balance	\$ 4,128,096	\$ 4,315,803	\$ 4,511,206	\$ 5,561,888
Service Cost	127,909	133,153	133,153	316,712
Interest	172,192	174,644	187,740	123,160
Difference Between Expected and Actual Experience	-	-	(520,514)	-
Changes in Assumptions	-	-	1,380,955	-
Benefit Payments	(112,394)	(112,394)	(130,652)	(138,358)
Ending Balance	<u>4,315,803</u>	<u>4,511,206</u>	<u>5,561,888</u>	<u>5,863,402</u>
<u>Fiduciary Net Positon</u>				
Beginning Balance	-	-	-	-
Employer Contributions	-	-	-	-
Benefit Payments	-	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 4,315,803</u>	<u>\$ 4,511,206</u>	<u>\$ 5,561,888</u>	<u>\$ 5,863,402</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%
Covered Payroll	884,711	884,711	1,510,590	1,510,590
Net OPEB Liability as a Percentage of Covered Payroll	487.8%	509.9%	368.2%	388.2%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

Sabine Parish Police Jury

Schedule of Net Pension Liability Data

Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of Covered Payroll	Position as a Percentage of Total Pension Liability
Parochial Employees Retirement System					
December 31, 2014	0.24%	64,676	1,355,036	4.8%	99.1%
December 31, 2015	0.25%	665,429	1,449,428	45.9%	92.2%
December 31, 2016	0.24%	494,724	1,424,597	34.7%	94.1%
December 31, 2017	0.25%	(185,852)	1,542,887	-12.0%	102.0%
December 31, 2018	0.25%	1,091,055	1,504,002	72.5%	88.9%
December 31, 2019	0.22%	10,382	1,403,838	0.7%	99.9%
December 31, 2020	0.30%	(526,787)	1,979,947	-26.6%	104.0%
District Attorney's Retirement System					
June 30, 2015	0.04%	1,963	21,375	9.2%	98.6%
June 30, 2016	0.04%	7,203	22,775	31.6%	95.1%
June 30, 2017	0.04%	10,109	22,775	44.4%	93.6%
June 30, 2018	0.04%	11,788	22,775	51.8%	98.6%
June 30, 2019	0.04%	12,475	22,775	54.8%	93.1%
June 30, 2020	0.04%	29,087	22,775	127.7%	84.9%
June 30, 2021	0.03%	6,469	22,776	28.4%	96.8%
Registrar of Voters Retirement System					
June 30, 2015	0.09%	21,501	17,911	120.0%	77.7%
June 30, 2016	0.09%	24,605	11,911	206.6%	76.9%
June 30, 2017	0.09%	19,089	11,911	160.3%	80.5%
June 30, 2018	0.09%	20,265	11,911	170.1%	80.6%
June 30, 2019	0.09%	16,218	11,911	136.2%	84.8%
June 30, 2020	0.07%	14,471	12,200	118.6%	83.3%
June 30, 2021	0.08%	2,419	12,201	19.8%	97.7%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Sabine Parish Police Jury

Schedule of Employer Contributions

Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	210,167	210,167	-	1,449,428	14.50%
December 31, 2015	185,198	185,198	-	1,424,597	13.00%
December 31, 2016	192,862	192,862	-	1,542,887	12.50%
December 31, 2017	175,548	175,548	-	1,504,002	11.67%
December 31, 2018	161,442	161,442	-	1,403,838	11.50%
December 31, 2019	245,811	245,811	-	2,006,615	12.25%
December 31, 2020	242,544	245,920	(3,376)	1,979,947	12.42%
District Attorney's Retirement System					
June 30, 2015	1,196	1,196	-	22,775	5.25%
June 30, 2016	399	399	-	22,775	1.75%
June 30, 2017	-	-	-	22,775	0.00%
June 30, 2018	142	142	-	22,275	0.64%
June 30, 2019	598	598	-	22,775	2.63%
June 30, 2020	911	911	-	22,775	4.00%
June 30, 2021	912	913	(1)	22,776	4.01%
Registrar of Voters Retirement System					
June 30, 2015	2,784	2,784	-	17,911	15.54%
June 30, 2016	2,531	2,531	-	11,911	21.25%
June 30, 2017	2,204	2,204	-	11,911	18.50%
June 30, 2018	2,025	2,025	-	11,911	17.00%
June 30, 2019	2,888	2,888	-	11,911	24.25%
June 30, 2020	2,196	2,196	-	12,200	18.00%
June 30, 2021	2,197	2,065	132	12,201	16.92%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Sabine Parish Police Jury

Other Governmental Funds

Combining Balance Sheet - December 31, 2021

	Nonmajor Road Districts	Criminal Juror Fees	Criminal Court	Witness Fees	Industrial Dist. No. 1	Grants	Total
Assets							
Cash and Equivalents	\$ 3,510,876	\$ -	\$ -	\$ -	\$ 91,734	\$ 1	\$ 3,602,611
Receivables	3,307,680	196	14,000	3,565	-	-	3,325,441
Other Assets	1,741	-	182	-	-	-	1,923
Total Assets	\$ 6,820,297	\$ 196	\$ 14,182	\$ 3,565	\$ 91,734	\$ 1	\$ 6,929,975

Liabilities and Fund Balances

Liabilities:

Accounts Payable	\$ 419,404	\$ -	\$ 6,083	\$ 100	\$ -	\$ -	\$ 425,587
Deferred Revenues	221,577	-	-	-	-	-	221,577
Due to Other Funds	139,412	2,558	17,259	31,504	-	-	190,733
Other Liabilities	-	-	-	-	-	-	-
Total Liabilities	780,393	2,558	23,342	31,604	-	-	837,897

Fund Balance:

Restricted

Judicial	-	-	-	-	-	-	-
Public Works	6,039,904	-	-	-	-	1	6,039,905
Economic Development	-	-	-	-	91,734	-	91,734
Unassigned	-	(2,362)	(9,160)	(28,039)	-	-	(39,561)
Total Fund Balance (Deficit)	6,039,904	(2,362)	(9,160)	(28,039)	91,734	1	6,092,078

Total Liabilities and Fund Balance	\$ 6,820,297	\$ 196	\$ 14,182	\$ 3,565	\$ 91,734	\$ 1	\$ 6,929,975
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Sabine Parish Police Jury

Other Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2021

	Nonmajor Road Districts	Criminal Juror fees	Criminal Court	Witness Fees	Industrial Dist. No. 1	Grants	Total
<u>Revenues</u>							
Ad Valorem Taxes	\$ 3,661,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,661,291
Intergovernmental Revenues:							
Federal Funds	195,624	-	-	-	-	32,036	227,660
State Funds:							
State Revenue Sharing	52,661	-	-	-	-	-	52,661
Fines and Forfeitures	-	1,719	205,445	18,851	-	-	226,015
Investment Earnings	14,219	4	1	-	293	-	14,517
Other	155,243	-	-	-	-	1,671	156,914
Total Revenues	4,079,038	1,723	205,446	18,851	293	33,707	4,339,058
<u>Expenditures</u>							
Current:							
Judicial	-	6,643	289,407	5,168	-	-	301,218
Finance and Administrative	129,921	-	-	-	-	-	129,921
Public Works							
Road and Bridge	3,805,093	-	-	-	-	-	3,805,093
Other	-	-	-	-	-	1,670	1,670
Capital Outlay	545,539	-	14,589	-	-	-	560,128
Debt Service	110,483	-	-	-	-	-	110,483
Total Expenditures	4,591,036	6,643	303,996	5,168	-	1,670	4,908,513
Excess (Deficiency) of Revenues Over Expenditures	(511,998)	(4,920)	(98,550)	13,683	293	32,037	(569,455)
<u>Other Financing Sources (Uses)</u>							
Operating Transfers In	1,512,693	-	50,000	-	-	-	1,562,693
Net Change in Fund Balances	1,000,695	(4,920)	(48,550)	13,683	293	32,037	993,238
<u>Fund Balances (Deficit) - Beginning</u>							
As Originally Reported	4,694,183	2,558	39,390	(41,722)	91,441	(32,036)	4,753,814
Prior Period Adjustment	345,026	-	-	-	-	-	345,026
As Restated	5,039,209	2,558	39,390	(41,722)	91,441	(32,036)	5,098,840
Fund Balances (Deficit) - Ending	\$ 6,039,904	\$ (2,362)	\$ (9,160)	\$ (28,039)	\$ 91,734	\$ 1	\$ 6,092,078

Sabine Parish Police Jury

Road District Funds

Combining Balance Sheet - December 31, 2021

	Road District										
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20	Total
Assets											
Cash and Equivalents	\$ 444,023	\$ 651,088	\$ 94,032	\$ 1,146,304	\$ 211,196	\$ 160,673	\$ 76,185	\$ 170,762	\$ 556,613	\$ -	\$ 3,510,876
Receivables	467,611	390,034	320,996	437,116	299,653	190,924	604,015	235,027	229,103	133,201	3,307,680
Other Assets	148	206	106	148	244	105	293	229	140	122	1,741
Total Assets	\$ 911,782	\$ 1,041,328	\$ 415,134	\$ 1,583,568	\$ 511,093	\$ 351,702	\$ 680,493	\$ 406,018	\$ 785,856	\$ 133,323	\$ 6,820,297
Liabilities and Fund Balances											
<u>Liabilities:</u>											
Accounts Payable	\$ 205,549	\$ 37,000	\$ 10,504	\$ 20,805	\$ 30,213	\$ 12,778	\$ 56,117	\$ 11,273	\$ 32,234	\$ 2,931	\$ 419,404
Deferred Revenue	-	-	39,404	-	-	182,173	-	-	-	-	221,577
Due to Other Funds	-	-	-	-	-	-	-	125,698	-	13,714	139,412
Total Liabilities	205,549	37,000	49,908	20,805	30,213	194,951	56,117	136,971	32,234	16,645	780,393
<u>Fund Balance:</u>											
Restricted											
Public Works	706,233	1,004,328	365,226	1,562,763	480,880	156,751	624,376	269,047	753,622	116,678	6,039,904
Total Fund Balance (Deficit)	706,233	1,004,328	365,226	1,562,763	480,880	156,751	624,376	269,047	753,622	116,678	6,039,904
Total Liabilities and Fund Balance	\$ 911,782	\$ 1,041,328	\$ 415,134	\$ 1,583,568	\$ 511,093	\$ 351,702	\$ 680,493	\$ 406,018	\$ 785,856	\$ 133,323	\$ 6,820,297

Sabine Parish Police Jury

Road District Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the year Ended December 31, 2021

	Road District										
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 17	No. 18	No. 19	No. 20	Total
<u>Revenues</u>											
Ad Valorem Taxes	\$ 508,340	\$ 402,929	\$ 378,262	\$ 565,221	\$ 319,163	\$ 218,938	\$ 634,409	\$ 249,508	\$ 241,216	\$ 143,305	\$ 3,661,291
Intergovernmental Revenues:											
Federal Grants	10,525	-	10,727	6,172	6,243	28,235	24,820	108,217	685	-	195,624
State Funds:											
State Revenue Sharing	5,767	2,261	6,386	2,972	9,515	3,668	11,096	4,696	3,490	2,810	52,661
Investment Earnings	2,242	2,586	762	3,928	1,104	523	550	482	2,038	4	14,219
Other	28,697	9,250	10,976	21,000	2,740	1,000	28,361	16,831	35,338	1,050	155,243
Total Revenues	555,571	417,026	407,113	599,293	338,765	252,364	699,236	379,734	282,767	147,169	4,079,038
<u>Expenditures</u>											
Current:											
General Government											
Finance and Administrative	17,917	14,094	13,822	16,462	13,026	8,010	23,495	9,078	8,792	5,225	129,921
Public Works - Road and Bridge	650,653	306,081	649,558	328,619	371,615	312,878	694,073	258,396	131,406	101,814	3,805,093
Capital Outlay	74,383	-	49,992	74,383	-	49,992	148,674	-	148,115	-	545,539
Debt Service	-	7,035	13,879	-	-	13,878	41,171	27,485	-	7,035	110,483
Total Expenditures	742,953	327,210	727,251	419,464	384,641	384,758	907,413	294,959	288,313	114,074	4,591,036
Excess (Deficiency) of Revenues Over Expenditures	(187,382)	89,816	(320,138)	179,829	(45,876)	(132,394)	(208,177)	84,775	(5,546)	33,095	(511,998)
<u>Other Financing Sources (Uses)</u>											
Operating Transfers In	50,000	50,000	353,840	50,000	50,000	240,753	436,571	181,529	50,000	50,000	1,512,693
Net Change in Fund Balances	(137,382)	139,816	33,702	229,829	4,124	108,359	228,394	266,304	44,454	83,095	1,000,695
<u>Fund Balances (Deficit) - Beginning</u>											
As Originally Reported	807,320	834,603	326,769	1,188,494	397,515	23,540	393,179	950	684,863	36,950	4,694,183
Prior Period Adjustment	36,295	29,909	4,755	144,440	79,241	24,852	2,803	1,793	24,305	(3,367)	345,026
As Restated	843,615	864,512	331,524	1,332,934	476,756	48,392	395,982	2,743	709,168	33,583	5,039,209
Fund Balances (Deficit) - Ending	\$ 706,233	\$ 1,004,328	\$ 365,226	\$ 1,562,763	\$ 480,880	\$ 156,751	\$ 624,376	\$ 269,047	\$ 753,622	\$ 116,678	\$ 6,039,904

Sabine Parish Police Jury

Schedule of Expenditures of Federal Awards For the year ended December 31, 2021

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Awards to Subrecipients</u>
Department of Labor			
Passed-through the Louisiana Workforce Commission			
Workforce Innovation and Opportunity (WIOA) Cluster			
WIOA Adult Program	17.258	\$ 1,213,973	\$ 1,213,973
WIOA Youth Activities	17.259	951,735	951,735
WIOA Dislocated Worker Formula Grants	17.278	1,519,267	1,519,267
Total WIOA Cluster		<u>3,684,975</u>	<u>3,684,975</u>
Total Department of Labor		<u>3,684,975</u>	<u>3,684,975</u>
Department of Homeland Security			
Passed-through the Governors Office of Homeland Security and			
Emergency Preparedness			
Disaster Grants - Public Assistance (Presidentially Declared			
Disasters)	97.036	<u>227,406</u>	<u>-</u>
Total Department of Homeland Security		<u>227,406</u>	<u>-</u>
Department of Housing and Urban Development			
Passed-through the Louisiana Division of Administration			
Community Development Block Grant/ State's Program	14.228	<u>32,036</u>	<u>-</u>
Total Department of Housing and Urban Development		<u>32,036</u>	<u>-</u>
Total Expenditure of Federal Awards		<u>\$ 3,944,417</u>	<u>\$ 3,684,975</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Sabine Parish Police Jury has not used the 10% de minimis indirect cost rate.

Sabine Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2021

Thomas Stewart	\$ 14,400
Mike McCormic	15,600
Charles Brown	395
Melissa Brown	5,818
Stephen Steinke	8,012
William E. Ruffin	14,400
Jeffrey Davidson	14,400
Eric Garcie	14,400
Ricky Sepulvado	14,400
Kenneth M. Ebarb	14,400
Randy Byrd	<u>14,400</u>
Total Compensation	<u><u>\$ 130,625</u></u>

Sabine Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2021

Agency Head (President) - Mike McCormic

Purpose:

Compensation	\$	15,600
Reimbursements	\$	3,057

Sabine Parish Police Jury

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session -

Cash Basis Presentation

For the Year Ended December 31, 2021

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Receipts From:		
Sabine Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>129,294</u>	<u>112,299</u>
Subtotal Receipts	<u>129,294</u>	<u>112,299</u>



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

Sabine Parish Police Jury
Many, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury as of and for the year ended December 31, 2021, 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 August 19, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Sabine 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the Sabine Parish Police Jury's internal control.

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance that is required to be reported under *Government Auditing*



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Sabine Parish Police Jury
August 19, 2022

Standards and which are described in the accompanying schedule of findings and questioned costs as item 2021-001.

SABINE PARISH POLICE JURY'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Rozier, McKay & Willis". The signature is written in a cursive, flowing style.

Rozier, McKay & Willis
Alexandria, Louisiana
August 19, 2022



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

Sabine Parish Police Jury
Many, Louisiana

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

ADVERSE OPINIONS

We have audited the Sabine Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Police Jury's major federal programs for the year ended December 31, 2021. Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

ADVERSE OPINION ON THE WORKFORCE INNOVATION AND OPPORTUNITY (WIOA) CLUSTER

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinions section of our report, the Police Jury did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Workforce Innovation and Opportunity (WIOA) Cluster for the year ended December 31, 2021.

BASIS FOR ADVERSE OPINION

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Sabine Parish Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

Matter Giving Rise to Adverse Opinion on the Workforce Innovation and Opportunity (WIOA) Cluster

As described in the accompanying schedule of findings and questioned costs, the Police Jury did not comply with requirements regarding the following:



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Sabine Parish Police Jury
August 19, 2022

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirements
2021-002	17.228 17.259 17.278	Workforce Innovation and Opportunity (WIOA) Cluster	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the Police Jury to comply with the requirements applicable to that program.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Police Jury's federal programs.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

OTHER MATTERS

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the noncompliance findings identified in our compliance audit described in the accompanying

Sabine Parish Police Jury
August 19, 2022

schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Rozier, McKay & Willis
Alexandria, Louisiana
August 19, 2022

**Sabine Parish Police Jury
Schedule of Findings and Questioned Cost
December 31, 2021**

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

- The Independent Auditor's Report on the financial statements for the Sabine Parish Police Jury as of December 31, 2021 and for the year then ended expressed opinions summarized as follows:

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund Governmental Fund	Unmodified
Enterprise Fund – Landfill	Unmodified
Aggregate Remaining Fund Information	Unmodified

- A no deficiencies in internal control were disclosed during the audit of the financial statements.
- An Instance of noncompliance material to the financial statements of the Police Jury was disclosed during the audit and reported below.
- One significant deficiency in internal control over major federal award programs disclosed during the audit is reported in the independent auditors' report on compliance for each major program and on internal control over compliance required by the Uniform Guidance. The deficiency was considered to be a material weaknesses.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by Uniform Guidance, expresses an adverse opinion on compliance for major programs.
- Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- Major programs for the year ended December 31, 2021 are presented as follows:

DEPARTMENT OF LABOR (WIOA CLUSTER)

CFDA No. 17.258 – WIOA Adult Program

CFDA No. 17.259 – WIOA Youth Activities

CFDA No. 17.278 – WIOA Dislocated Worker Formula Grants

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Sabine Parish Police Jury was not considered to be a low risk auditee as defined by the Uniform Guidance.

**Part II -
Findings Relating to the Financial Statements Which are Required to be Reported in
Accordance with Generally Accepted Governmental Auditing Standards:**

2021-001	Delayed Financial Reporting
Condition	The audit report was completed after the statutory deadline of June 30, 2022.
Criteria	State Law requires the audit report to be completed and submitted to the Legislative Auditor by June 30, 2022.

**Sabine Parish Police Jury
Schedule of Findings and Questioned Cost
December 31, 2021**

2021-001	Delayed Financial Reporting
Cause	The audit report was delayed due to an issue with accounting software that prevented closing the accounting records for an extended period of time.
Effect	Noncompliance with State Law.
Recommendation	Collaborate with the accounti software vendor to identify solutions that will prevent further delays in financial reporting.

Part III
Findings and Questioned – Major Federal Award Programs Audit:

Department of Labor	
2021-002	Sub Recipient Monitoring
Condition	The entire amount received from the Department of Labor is passed through to a subrecipient that is responsible for providing the program services. Management has not engaged in any activities associated with monitoring the subrecipient's operations.
Criteria	Compliance requirements published by the Office of Management and Budget mandate monitoring of subrecipients.
Cause	The sub recipient has exercised sole responsibility for all operations of the program and the Police Jury has not engaged in any oversight.
Effect	Failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.
Recommendation	The Police Jury has discontinued participation in the program and funding is currently collected by the Police Jury's successor. Accordingly, no recommendations are necessary.

Sabine Parish Police Jury

400 Capital St, Room 101, Many, Louisiana 71449



Managements' Corrective Action Plan December 31, 2021

SECTION I

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.

2021-001: DELAYED FINANCIAL REPORTING

The audit was completed after the statutory deadline resulting in noncompliance with State Law.

MANAGEMENTS' RESPONSE

An issue with our accounting software delayed completion of our accounting process. We believe the matter has been resolved and do not anticipate further delays.

SECTION II

INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2021-002: SUBRECIPIENT MONITORING

Management has not engaged in any activities associated with monitoring subrecipient's operations. The absences of monitoring represents failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.

MANAGEMENTS' RESPONSE

The Sabine Parish Police Jury no longer participates in programs funded the Workforce Innovation and Opportunity (WIOA) Cluster. No further corrective action is considered necessary.

SECTION III MANAGEMENT LETTER

No management letter was issued.

Response – N/A

Sabine Parish Police Jury
Schedule of Prior Year Findings and Questioned Costs
December 31, 2021

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<u>2020-1: DEFICIT FUND BALANCE (WITNESS FEES)</u> Certain funds associated with operation of the District Court reported deficits representation violations of State Law.	<u>2020-1: RESOLVED</u> Deficits for the current period were not material to the financial statements as a whole.
<u>2020-2: LOCAL GOVERNMENT BUDGET ACT</u> Certain budget variances exceeded limits permitted by State Law.	<u>2020-2: RESOLVED</u> For the current period variances in excess of prescribed limits were not material to the financial statements as a whole.
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported	Response – N/A

APPENDIX A

Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Sabine Parish Police Jury and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Sabine Parish Police Jury (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period described above. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
August 19, 2022



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Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Written Policies and Procedures		
Agreed-Upon Procedure	Results	Managements' Response
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Ethics• Debt Service• Disaster Recovery / Business Continuity• Sexual Harassment	The written policies and procedures for the following categories and subcategories do not exist. <ul style="list-style-type: none">• Budgeting• Purchasing• Disbursements• Receipts• Payroll/Personnel• Contracting• Credit Cards• Travel and expense reimbursements• Debt Service• Disaster Recovery / Business Continuity	Despite the absence of written details, the Police Jury has established policies and procedures that are clearly understood by personnel responsible for execution in addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and: a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document. b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.</i>	Board meeting minutes were reviewed for the fiscal period. The Police Jury met monthly with a quorum. Budget-to-Actual comparisons are included as part of the Board's monthly meetings.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.	In the previous report, the general fund reported a positive fund balance.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that: a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged); b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	<p>A listing was obtained and the month of December was randomly selected for testing.</p> <p>The bank reconciliations were not completed within 2 months of the closing date due to unexpected computer software issues.</p> <p>The Secretary-Treasurer periodically inspects the reconciliation reports as well as initials and dates the bank reconciliations.</p> <p>Reconciling items outstanding for more than 12 months was limited to 54 items with a total value of \$52,262.57. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>We experienced computer software issues, resulting in the delay of completing the bank reconciliations. All known issues have been resolved and we do not expect to have any issues, again.</p> <p><i>The results did not include findings or criticisms.</i></p> <p>The overall amount is not material to the financials but we will consider performing research to identify potential resolution in the near future.</p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.	<i>The results did not include findings or criticisms.</i>
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that: a) Employees that are responsible for cash collections do not share cash drawers/registers.	There is no cash register or drawer at the administrative offices because currency is typically not accepted.	

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	A single employee is responsible for collections and preparing deposit slips, but the absence of segregation is mitigated by not accepting currency.	<i>The results did not include findings or criticisms.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Segregation exist between collections and posting deposits to the general ledger.	<i>The results did not include findings or criticisms.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Segregation exist between reconciling and collections, and the reconciliation process is reviewed by the Secretary/Treasurer	<i>The results did not include findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Coverage for employee theft is maintained.	<i>The results did not include findings or criticisms.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as	January 4, 2021 and February 4, 2021 were selected.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and: a. Observe that receipts are sequentially pre-numbered. b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip. c. Trace the deposit slip total to the actual deposit per the bank statement. d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100). e. Trace the actual deposit per the bank statement to the general ledger.	N/A – Deposits subject to testing were limited to checks that arrived by mail. Information appearing on deposits slips is fully supported by documentation. Deposits slips matched the bank statements. Deposits were made within a single business day. Deposits agreed with amounts reported on the general ledger.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All disbursements occur at The Courthouse.	<i>The results did not include findings or criticisms.</i>
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Request for purchases are made to one of the office workers who then gives approval to the department supervisor and then initial employee who made the request.	<i>The results did not include findings or criticisms.</i>
b) At least two employees are involved in processing and approving payments to vendors.	Payment checks are signed by someone other than the person who signs off on the purchase order.	<i>The results did not include findings or criticisms.</i>
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Due to the limited size of the staff, it is not practical to limit access to components but the limitations are mitigated by requiring two signatures on each check.	<i>The results did not include findings or criticisms.</i>
d) Either the employee/official responsible for signing checks mails the payment or gives	Due to the limited size of the staff, it is not practical to limit mailing duties to employees	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p>	<p>who do not have signing authority but the limitations are mitigated by requiring two signatures on each check.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the Finance Committee</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Schedule of Procedures, Results and Managements' Response (Continued)

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Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
13 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit Card Statements did have supporting documentation or written documentation of business / public purpose.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
14 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	A list was provided by management.	<i>The results did not include findings or criticisms.</i>
a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	Payments were computed using established mileage rates.	<i>The results did not include findings or criticisms.</i>
b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	Not Applicable: All items tested were based on established rates.	<i>The results did not include findings or criticisms.</i>
c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).	Documentation was sufficient.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	Each check was signed by two parties.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Up Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Contracts		
Agreed-Up Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p>	<p>Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.</p>	<p>The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilitates identifying contract payments.</p> <p>We will attempt to identify a practical method of furnishing this information in the future.</p>

Sabine Parish Police Jury**Statewide Agreed-Upon Procedures****Schedule of Procedures, Results and Managements' Response (Continued)**

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.		

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
16 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	A listing and representations were provided.	<i>The results did not include findings or criticisms.</i>
17 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and: a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). b. Observe that supervisors approved the attendance and leave of the selected employees/officials. c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Daily attendance and leave were documented where applicable. Supervisor approval was present where applicable. Leave taken was reflected in the leave records where applicable.	<i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i> <i>The results did not include findings or criticisms.</i>
18 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	Two employees were included on the list that received termination payments during the fiscal year. Vacation pay provided to the employees upon termination agreed with cumulative records.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 19 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Based on management's representation filings and payments were performed in a timely manner.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
20 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and: a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period. b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	<p>Certificates demonstrating the ethics training was completed were provided for all the selected employees.</p> <p>Documentation was available for 4 of the 5 employees tested</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>In the future, management will take steps to ensure that each employee attests through signature that they have read the ethics policy.</i></p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
21 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	The only new obligation was subject to a non-appropriation clause; accordingly, no Bond Commission approval was required.	<i>The results did not include findings or criticisms.</i>
22 Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Based on procedures applied, the Police Jury was in compliance with debt covenants.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Fraud Notice		
Agreed-Upon Procedure	Results	Managements' Response
23 Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representation from the Secretary/Treasurer there were no misappropriations of public funds and assets.	<i>The results did not include findings or criticisms.</i>
24 Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	Observed flyer posted in the office.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
25 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.	We performed the procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

Schedule of Procedures, Results and Managements' Response (Continued)

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
26 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of completion was available for all the employees selected.	<i>The results did not include findings or criticisms.</i>
27 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.	<i>The results did not include findings or criticisms.</i>
28 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	There was an updated report provided by management.	<i>The results did not include findings or criticisms.</i>