

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2022
AND FOR THE YEAR THEN ENDED
WITH
INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP
CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

Annual Financial Statements
As of and for the Year Ended December 31, 2022
With Supplementary Information Schedules

TABLE OF CONTENTS

	Statement	Page
Independent Auditor's Report-----		1-3
Section I - Required Supplementary Information		
Management's Discussion and Analysis -----		4-7
Section II - Government-Wide Financial Statements		
Statement of Net Position-----	A	8
Statement of Activities-----	B	9
Section III - Fund Financial Statements		
Governmental Funds:		
Balance Sheet-----	C	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position -----	D	11
Statement of Revenues, Expenditures, and Changes in Fund Balances -----	E	12-13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities-----	F	14
Notes to the Financial Statements-----		15-44
Section IV - Additional Required Supplementary Information		
Budgetary Comparison Schedules -----		
General Fund-----	1-1	46
Road Fund -----	1-2	47
Library Fund -----	1-3	48
Waste Collection Fund -----	1-4	49
Landfill Site Fund-----	1-5	50

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

Annual Financial Statements
As of and for the Year Ended December 31, 2022
With Supplementary Information Schedules

TABLE OF CONTENTS

	Exhibit	Page
Section IV - Additional Required Supplementary Information (continued)		
Notes to the Required Supplementary Information-----		51-52
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability - PERS-----		53
Schedule of the Police Jury's Contributions - PERS-----		54
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability - ROVER-----		55
Schedule of the Police Jury's Contributions - ROVER-----		56
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability - DARS-----		57
Schedule of the Police Jury's Contributions - DARS-----		58
Schedule of Changes in Net OPEB Liability and Related Ratios-----		59
Section V - Other Supplementary Information		
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head-----		60
Supplementary Information Schedules-----		61
Schedule of Compensation Paid to Police Jurors and Others-----		62
Schedule of Insurance Coverage-----		63
Combining Nonmajor Governmental Funds - By Fund Type		
Nonmajor Special Revenue Funds-----		64
Combining Balance Sheet - By Fund Type-----	2	65
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - By Fund Type-----	3	66
Combining Balance Sheet-----	4	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances-----	5	68

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

Annual Financial Statements
As of and for the Year Ended December 31, 2022
With Supplementary Information Schedules

TABLE OF CONTENTS

	Exhibit	Page
Section VI – Reports on Internal Control and Compliance		
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 <i>Government Auditing Standards</i> -----		69-70
Schedule of Findings		
Schedule of Findings-----		71
Status of Prior Year Audit Findings-----		72
Current Year Findings, Recommendations, and Corrective Action Plan-----		73
Section VII – Applying Agreed-Upon Procedures		
Independent Accountant’s Report on Applying Agreed-Upon Procedures-----		74-75
Supplemental Schedule of Applying Agreed-Upon Procedures-----		76-85
Schedule of Exceptions-----		86

INDEPENDENT AUDITOR'S REPORT



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

INDEPENDENT AUDITOR'S REPORT

Police Jurors
Tensas Parish Police Jury
St. Joseph, Louisiana

Adverse, Qualified, and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the Tensas Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely-Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely-Presented Component Units and Qualifying Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely-presented component units of the Tensas Parish Police Jury, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely-Presented Component Units and Qualifying Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Tensas Parish Police Jury as of December 31, 2022, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Tensas Parish Police Jury as of December 31, 2022, 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, Qualified, 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 Tensas 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, qualified, and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Aggregate Discretely-Presented Component Units and Qualified Opinions on Aggregate Remaining Fund Information

Management has not included the Aggregate Discretely-Presented Component Units in the Police Jury's financial statements. Accounting principles generally accepted in the United States of America require the Aggregate Discretely-Presented Component Units to be presented and financial information about the Aggregate Discretely-Presented Component Units to be part of the governmental activities, thus increasing that activity's assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenses, and changing its net position. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the governmental activities has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Tensas 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 Tensas 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 Tensas Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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 Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 7, and Budgetary Comparison Schedules, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability, the Schedule of the Police Jury's Contributions, and the Schedule of the Funding Progress of the Other Post-Employment Benefit Plan on pages 45 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tensas Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial statements; Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head; Schedule of Compensation Paid Police Jurors and Others; and the Schedule of Insurance Coverage described in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements; Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head; Schedule of Compensation Paid Police Jurors and Others; and the Schedule of Insurance Coverage are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the other schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 2023, on our consideration of the Tensas Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Natchez, Mississippi
June 30, 2023

SECTION I
REQUIRED SUPPLEMENTARY INFORMATION

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2022

As management of the Tensas Parish Police Jury (the Police Jury), we offer readers of the Tensas Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the audit.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities by \$10,129,373 in 2022 and \$8,780,132 in 2021.
- Revenues exceeded total expenditures by \$1,349,241 in 2022 and revenues exceeded total expenditures by \$1,526,308 in 2021.
- The Police Jury had net capital assets of \$8,382,567 and has \$1,626,232 debt associated with capital assets as of December 31, 2022, and net capital assets of \$8,158,900 with \$1,800,004 of associated debt as of December 31, 2021.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The Statement of Net Position presents information on all of the Police Jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

The Statement of Activities presents information showing how the Police Jury's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Police Jury that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt is also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 8 through 9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 10 through 14 of this report.

Notes to The Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 44 of this report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. In the case of the Police Jury, assets exceeded liabilities by \$10,129,373 as of December 31, 2022, and \$8,780,132 at December 31, 2021.

Net Position as of December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Current assets	\$ 5,694,327	\$ 4,758,650
Restricted assets	2,296,089	1,288,295
Capital assets	8,382,567	8,158,900
Net pension asset	392,636	161,868
Total assets	<u>\$ 16,765,619</u>	<u>\$ 14,367,713</u>
Deferred outflows of resources	<u>\$ 362,414</u>	<u>\$ 519,667</u>
Current liabilities	\$ 1,783,086	\$ 864,575
Long-term liabilities	3,796,708	4,836,847
Total liabilities	<u>\$ 5,579,794</u>	<u>\$ 5,701,422</u>
Deferred inflows of resources	<u>\$ 1,418,866</u>	<u>\$ 405,826</u>
Net position		
Invested in capital assets, net of related debt	\$ 6,756,335	\$ 8,237,859
Restricted	5,190,741	4,674,024
Unrestricted	(1,817,703)	(4,131,751)
Total net position	<u>\$ 10,129,373</u>	<u>\$ 8,780,132</u>

The following is a summary of the Statement of Activities:

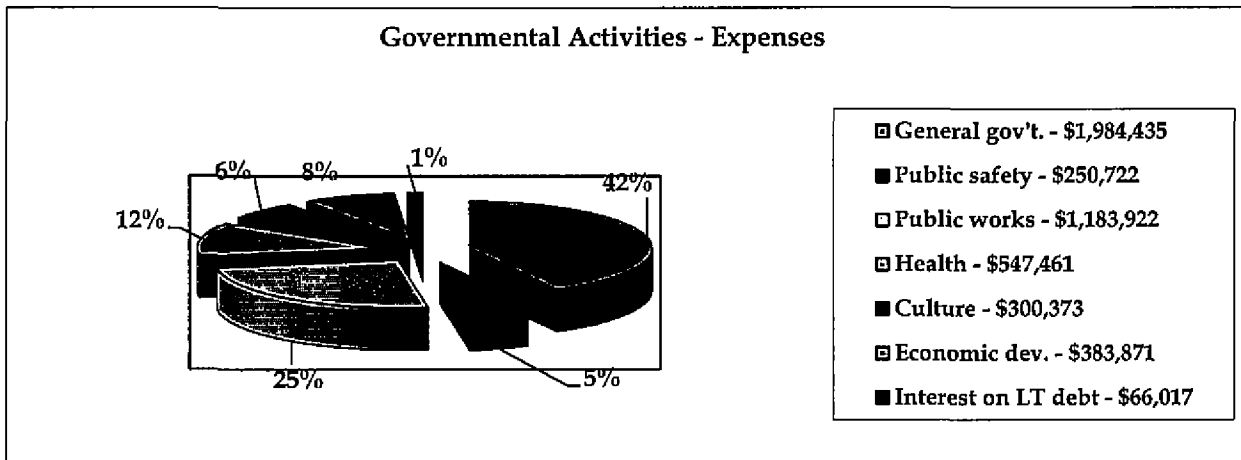
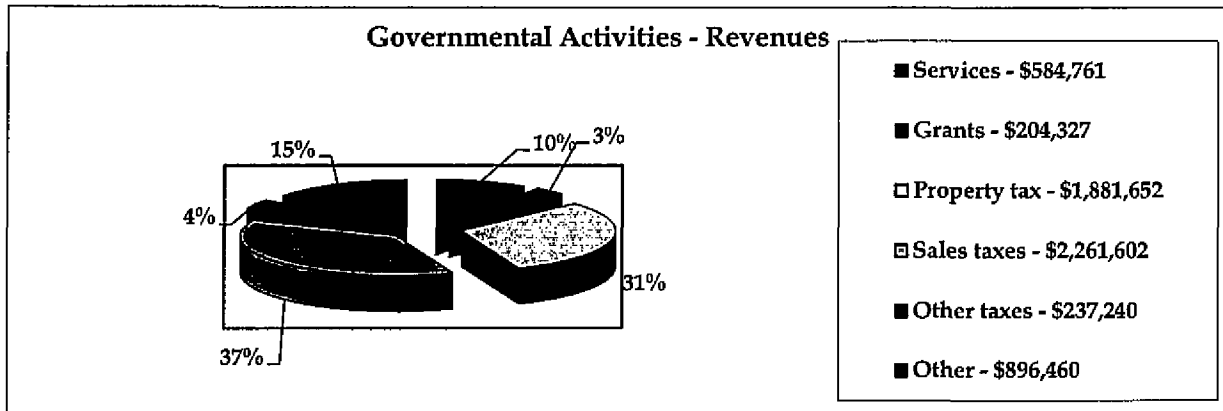
	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues	\$ 789,088	\$ 1,221,494
General revenues	5,276,954	4,588,801
Total revenues	<u>\$ 6,066,042</u>	<u>\$ 5,810,295</u>
Expenses		
General government	\$ 1,984,435	\$ 1,595,729
Public safety	250,722	301,957
Public works	1,183,922	1,149,997
Health and welfare	547,461	551,319
Culture and recreation	300,373	312,749
Economic development	383,871	309,592
Interest on long-term debt	66,017	62,644
Total expenses	<u>\$ 4,716,801</u>	<u>\$ 4,283,987</u>
Increase (decrease) in net position	<u>\$ 1,349,241</u>	<u>\$ 1,526,308</u>
Net position, January 1	<u>\$ 8,780,132</u>	<u>\$ 7,253,824</u>
Net position, December 31	<u>\$ 10,129,373</u>	<u>\$ 8,780,132</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2022

The following is a graphical representation of information presented in the Statement of Activities for governmental activities.



The notes to the financial statements have additional information presented that is essential to a full understanding of the data provided in the government-wide financial statements.

COMMENTS ON GENERAL FUND AND OTHER MAJOR FUND COMPARISONS

The Police Jury's budget was amended once during the last year. The final expenditures budget for all major funds totaled \$2,967,937 and revenues were budgeted at \$2,895,502.

Actual revenues were more than budgeted for all major funds totaled by \$563,804, and actual expenditures were less than budgeted amounts by \$55,766. The budget was amended to primarily reflect additional grant revenues and expenditures and changes in taxes and other income.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2022

CAPITAL ASSETS

As of December 31, 2022, the Police Jury had \$8,382,567 invested in capital assets net of accumulated depreciation, including land of \$951,098, that is not being depreciated. This year there were additions of \$641,991 in all the funds. Additions were as follows:

Ambulance rededication fund	\$	107,318
Economic development		20,875
Public works equipment		34,760
Emergency preparedness		36,010
Health unit		108,312
General		29,351
Library		305,365
Total additions	\$	<u>641,991</u>

Infrastructure assets (roads and bridges) are included in capital assets only as added currently.

MANAGEMENT COMMENTS AND PLANS

The Police Jury's application for CWFEP grant funds has been approved for Tensas Water Association. Tensas Water Association is in the process of formulating their order.

The Police Jury's application for LGAP grant funds has been approved for 2022. We will be purchasing a new lawn mower and work truck with the funds.

The Police Jury has entered into a Lease agreement with Tensas Driving School, Inc. Tensas Driving School, Inc. is offering classes for people to obtain a driver's license.

The library had a major water leak in April that caused massive damage to the building. We are still in the process of trying to get the building restored and back in use for the public. Insurance paid for some of the damages, but we are having to absorb the bulk of the cost of repairs.

The Police Jury received the second payment of \$420,915 in America Rescue Funds from the Federal Government. These funds can now be used just like our general funds are used. We used \$200,000 to purchase gravel to put on all of the parish's roads. We also gave an \$86,000 grant to the Tensas Fire District to construct a tower for training/drills.

The Police Jury has been awarded a \$750,000 grant from the Love Louisiana Outdoors grant program. These funds can only be used for recreational purposes. The jury plans on constructing parks with walking trails in all three of the towns in Tensas Parish with these funds. Construction should begin around March.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. Any questions about this report or request for additional information may be directed to Pauline Doyle, Secretary-Treasurer, 205 Hancock Street, St. Joseph, Louisiana 71366.

SECTION II
GOVERNMENT-WIDE FINANCIAL STATEMENTS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2022

ASSETS

Cash and cash equivalents	\$ 3,578,292
Receivables	2,116,035
Amounts held by trustee for landfill closure and post-closure care costs	1,265,832
Restricted assets	1,030,257
Net pension asset	392,636
Capital assets, net	8,382,567
Total assets	<u>\$ 16,765,619</u>

DEFERRED OUTFLOWS OF RESOURCES

Total deferred outflows of resources	<u>\$ 362,414</u>
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LIABILITIES

Accounts, salaries, and other payables	\$ 1,298,234
Long-term liabilities:	
Due within one year	484,852
Due in more than one year	1,141,380
Net OPEB liability	2,655,328
Total liabilities	<u>\$ 5,579,794</u>

DEFERRED INFLOWS OF RESOURCES

Total deferred inflows of resources	<u>\$ 1,418,866</u>
-------------------------------------	---------------------

NET POSITION

Invested in capital assets, net of related debt	\$ 6,756,335
Restricted for:	
Debt service	17,517
Landfill closure	1,265,832
Committed for:	
Special revenue projects	3,907,392
Unrestricted	(1,817,703)
Total net position	<u>\$ 10,129,373</u>

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

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2022

<u>FUNCTIONS</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government:				
Legislative	\$ 269,952	\$ -	\$ -	\$ (269,952)
Judicial	407,174	-	-	(407,174)
Elections	33,114	-	-	(33,114)
Finance and administrative	856,826	-	-	(856,826)
Other general administrative	417,369	99,072	-	161,602
Public safety	250,722	190,099	-	-
Public works	1,183,922	295,590	-	-
Health and welfare	547,461	-	-	-
Culture and recreation	300,373	-	-	-
Economic development	383,871	-	-	42,725
Interest on long-term debt	66,017	-	-	-
Total governmental activities	\$ 4,716,801	\$ 584,761	\$ -	\$ 204,327
General revenue:				
Taxes:				
Ad Valorem				\$ 1,881,652
Sales				2,261,602
Other taxes				237,240
Licenses and permits				79,298
State funds:				
State revenue sharing				29,999
Investment income				(6,105)
Other revenue				793,268
Total general revenue				\$ 5,276,954
Change in net position				\$ 1,349,241
Net position, beginning of year				\$ 8,780,132
Net position, end of year				\$ 10,129,373

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

SECTION III
FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT C

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2022

	Major Funds								Total Governmental Funds
	General Fund	Road Fund	Library Fund	Waste Collection Fund	Landfill Site Fund	Ambulance Fund	Tax Bond Sinking Fund	Other Governmental Funds	
ASSETS									
Cash and cash equivalents	\$ 553,462	\$ 236,005	\$ 365,552	\$ 386,950	\$ -	\$ 442,346	\$ -	\$ 1,593,977	\$ 3,578,292
Receivables	1,142,033	83,688	300,364	65,141	-	82,892	-	441,917	2,116,035
Amounts held by trustee for landfill closure and post-closure care costs	-	-	-	-	1,265,832	-	-	-	1,265,832
Restricted assets	-	-	-	300	-	-	1,012,440	17,517	1,030,257
Due from other funds	-	42,795	-	28,523	-	46,346	-	32,098	149,762
Total assets	\$ 1,695,495	\$ 362,488	\$ 665,916	\$ 480,914	\$ 1,265,832	\$ 571,584	\$ 1,012,440	\$ 2,085,509	\$ 8,140,178
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts, salaries, and other payables	\$ 44,292	\$ 36,156	\$ 46,086	\$ 30,218	\$ -	\$ 36,583	\$ 1,012,440	\$ 29,205	\$ 1,234,980
Intergovernmental payables	-	-	-	-	-	-	-	63,254	63,254
Due to other funds	149,762	-	-	-	-	-	-	-	149,762
Total liabilities	\$ 194,054	\$ 36,156	\$ 46,086	\$ 30,218	\$ -	\$ 36,583	\$ 1,012,440	\$ 92,459	\$ 1,447,996
Fund balances:									
Restricted:									
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,517	\$ 17,517
Landfill closure	-	-	-	-	1,265,832	-	-	-	1,265,832
Committed for:									
Special revenue projects	-	326,332	619,830	450,696	-	535,001	-	1,975,533	3,907,392
Unassigned, reported in:									
General	1,501,441	-	-	-	-	-	-	-	1,501,441
Total fund balances	\$ 1,501,441	\$ 326,332	\$ 619,830	\$ 450,696	\$ 1,265,832	\$ 535,001	\$ -	\$ 1,993,050	\$ 6,692,182
Total liabilities and fund balances	\$ 1,695,495	\$ 362,488	\$ 665,916	\$ 480,914	\$ 1,265,832	\$ 571,584	\$ 1,012,440	\$ 2,085,509	\$ 8,140,178

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

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2022

Total fund balances, governmental funds (Statement C)	\$	6,692,182
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:		
Land, buildings, and equipment	\$ 16,162,981	
Less - accumulated depreciation	<u>(7,780,414)</u>	8,382,567
Long-term assets and liabilities are not due and payable in the current period and, are not reported in the fund liabilities.		
Notes payable	\$ (1,626,232)	
Net pension asset	392,636	
Net OPEB liability	<u>(2,655,328)</u>	(3,888,924)
Deferred outflows and inflows are not financial resources or currently payable.		
Deferred outflows	\$ 362,414	
Deferred inflows	<u>(1,418,866)</u>	<u>(1,056,452)</u>
Net position of governmental activities (Statement A)	\$	<u>10,129,373</u>

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

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT E

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2022

	Major Funds							Other Governmental Funds	Total Governmental Funds
	General Fund	Road Fund	Library Fund	Waste Collection Fund	Landfill Site Fund	Ambulance Fund	Tax Bond Sinking Fund		
REVENUES									
Taxes:									
Ad valorem	\$ 1,121,854	\$ -	\$ 302,682	\$ -	\$ -	\$ -	\$ -	\$ 457,116	\$ 1,881,652
Sales taxes	-	695,994	-	463,885	-	753,737	-	347,986	2,261,602
Other taxes	149,582	87,658	-	-	-	-	-	-	237,240
Licenses and permits	79,298	-	-	-	-	-	-	-	79,298
State funds:									
State revenue sharing	12,014	-	7,533	-	-	-	-	10,452	29,999
Other state grants	38,540	-	-	-	-	-	-	42,725	81,265
Federal funds	123,062	-	-	-	-	-	-	-	123,062
Fees, charges, and commissions for services	-	-	-	295,590	-	-	-	196,377	491,967
Fines and forfeitures	-	-	-	-	-	-	-	92,794	92,794
Investment income (loss)	869	271	6,602	340	(29,535)	4,447	-	10,901	(6,105)
Other revenue	68,156	114,286	98,457	-	-	-	-	512,369	793,268
Total revenue	\$ 1,593,375	\$ 898,209	\$ 415,274	\$ 759,815	\$ (29,535)	\$ 758,184	\$ -	\$ 1,670,720	\$ 6,066,042
EXPENDITURES									
General government:									
Legislative	\$ 269,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,952
Judicial	166,453	-	-	-	-	-	-	240,721	407,174
Elections	33,114	-	-	-	-	-	-	-	33,114
Finance and administrative	216,131	60,073	3,500	136,715	-	19,949	-	420,458	856,826
Other general government	259,646	-	-	-	-	-	-	-	259,646
Public safety	50,081	-	-	-	-	-	-	168,205	218,286
Public works	-	584,193	-	396,651	-	-	-	132,521	1,113,365
Health and welfare	5,194	-	-	-	-	407,953	-	82,085	495,232
Culture and recreation	2,082	-	221,460	-	-	-	-	-	223,542
Economic development	-	-	-	-	-	-	-	383,871	383,871

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

STATEMENT E

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2022

	Major Funds							Other Governmental Funds	Total Governmental Funds
	General Fund	Road Fund	Library Fund	Waste Collection Fund	Landfill Site Fund	Ambulance Fund	Tax Bond Sinking Fund		
Debt service:									
Principal retirement	131,209	-	-	-	-	-	-	45,541	176,750
Interest and bank charges	37,998	-	-	-	-	-	-	28,019	66,017
Capital outlay	29,355	34,760	305,364	-	-	-	-	272,512	641,991
Total expenditures	<u>\$ 1,201,215</u>	<u>\$ 679,026</u>	<u>\$ 530,324</u>	<u>\$ 533,366</u>	<u>\$ -</u>	<u>\$ 427,902</u>	<u>\$ -</u>	<u>\$ 1,773,933</u>	<u>\$ 5,145,766</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 392,160</u>	<u>\$ 219,183</u>	<u>\$ (115,050)</u>	<u>\$ 226,449</u>	<u>\$ (29,535)</u>	<u>\$ 330,282</u>	<u>\$ -</u>	<u>\$ (103,213)</u>	<u>\$ 920,276</u>
OTHER FINANCING SOURCES (USES)									
Loan proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Loan proceeds - related party	-	-	-	-	-	-	-	-	-
Transfers in	541,399	-	-	-	24,141	-	-	153,027	718,567
Transfers out	(530,000)	(64,836)	-	(24,141)	-	(68,000)	-	(31,590)	(718,567)
Total other financing sources (uses)	<u>\$ 11,399</u>	<u>\$ (64,836)</u>	<u>\$ -</u>	<u>\$ (24,141)</u>	<u>\$ 24,141</u>	<u>\$ (68,000)</u>	<u>\$ -</u>	<u>\$ 121,437</u>	<u>\$ -</u>
Net change in fund balances	\$ 403,559	\$ 154,347	\$ (115,050)	\$ 202,308	\$ (5,394)	\$ 262,282	\$ -	\$ 18,224	\$ 920,276
FUND BALANCES - BEGINNING	1,097,882	171,985	734,880	248,388	1,271,226	272,719	-	1,974,826	5,771,906
FUND BALANCES - ENDING	<u>\$ 1,501,441</u>	<u>\$ 326,332</u>	<u>\$ 619,830</u>	<u>\$ 450,696</u>	<u>\$ 1,265,832</u>	<u>\$ 535,001</u>	<u>\$ -</u>	<u>\$ 1,993,050</u>	<u>\$ 6,692,182</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

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, 2022

Total net change in fund balances - governmental funds (Statement E)	\$	920,276
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period and the cost of asset disposals.		223,667
The proceeds of long-term debt provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of the principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Repayment of long-term liabilities		176,750
Governmental funds do not report an increase in landfill closure/post-closure care liability as a current expenditure because it does not require the use of current financial resources. However, in the statement of activities, they are recognized as an expense as they accumulate.		
Decrease in debt created by landfill life closure costs		(2,978)
Net pension expense is reported in governmental funds as expenditures as they are paid; however, in the statement of activities, the net pension expense is reported according to estimates required by GASB Statement 68:		
Pension expenses paid	\$	56,837
Pension expenses per GASB Statement 68		75,041
		131,878
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.		
Decrease in post-employment benefit obligation		(100,352)
Change in net position of governmental activities (Statement B)	\$	1,349,241

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

NOTES TO THE FINANCIAL STATEMENTS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

INTRODUCTION

1. The Tensas Parish Police Jury was created by a legislative act in the 1800s.
2. The Police Jury is the governing body of Tensas Parish, Louisiana (the Parish).
3. The Police Jury consists of seven jurors elected to represent the various districts in the Parish. The Jurors serve four-year terms, which expire December 31, 2022. The Jurors are no longer paid per month. The President receives \$2,000 per month.
4. Tensas Parish is located along the Mississippi River in northeast Louisiana. The land area of the Parish is approximately 641 square miles.
5. Tensas Parish has a population of 4,043.
6. The Police Jury has 19 full-time employees at this time and maintains 155 miles of roads.

GASB Statement 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Police Jury is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Police Jury has oversight of other component units that are blended into the Police Jury's basic financial statements.

Blended component units of the Police Jury are Gravity Drainage Districts No. 1, No. 2, and No. 3 and the Tensas Parish Library. These component units, despite being legally separate from the Police Jury, are so intertwined with the primary government that they are, in substance, the same as the primary government. These component units are reported as part of the primary government in both the fund financial statements and the government-wide financial statements. The blended component unit's balances and transactions are reported in the same manner as the balances and transactions of the Police Jury itself. These entities are reported in the Nonmajor Special Revenue Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Government-Wide and Fund Financial Statements (continued)

The component units are as follows:

Component Unit

Fire Protection District No. 1 of Tensas Parish
 Lake Bruin Recreation and Water Conservation District
 Lake Bruin Waterworks District No. 1
 Tensas Economic and Industrial Development District (not active)
 Tensas Parish Agricultural Arena Commission (not active)
 Tensas Parish Clerk of Court
 Tensas Parish Hospital Service District (not active)
 Tensas Parish Sheriff
 Tensas Parish Tax Assessor

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

Major individual governmental funds are reported in separate columns in the fund financial statements.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

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

The Police Jury reports the following major governmental funds:

General Fund – The general fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

Road Fund – This fund accounts for funds used to maintain roads.

Waste Collection Fund – This fund accounts for the operation of the landfill from unrestricted revenues.

Landfill Site Fund – This fund accounts for the operation of the landfill from sales funds which are restricted.

Library Fund – This fund accounts for the operation of the Tensas Parish Library, financed by specific parish-wide ad valorem tax and the related state revenue-sharing and state grants.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

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

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

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Deposits and Investments

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

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

D. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

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

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Taxes due for:			
General fund	16.92	16.92	Indefinite
Court system building	13.70	13.71	2027
Drainage District No. 1	9.58	9.96	2026
Drainage District No. 2	3.00	3.00	2031
Drainage District No. 3	2.31	2.21	2023
Health unit	3.36	3.36	2026
Library	4.87	4.87	2026

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Receivables and Payables (continued)

Sales taxes are authorized as follows:

	<u>Levied %</u>	<u>Expiration Date</u>
Landfill and garbage collection	1.00%	Indefinite
Roads	1.00%	Indefinite
Economic development	.50%	2023
Fire protection	.25%	2029
Ambulance	.75%	2023

E. Elimination and Reclassifications

In the process of compiling data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

F. Capital Assets

Capital assets, which include property, plant, equipment, and land assets, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (97% of capital assets are reported at actual cost) if historical cost is not available. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets. Infrastructure assets (roads and bridges) are not included for those items acquired prior to January 1, 2004.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	10-40 years
Equipment and furniture (including vehicles)	5-10 years
Books, periodicals, and law books	7-10 years

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Compensated Absences

Employees of the Police Jury earn 5 to 10 days of noncumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of noncumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the District Attorney and judges of the District. At December 31, 2022, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt is reported as liabilities in the applicable governmental activities Statement of Net Position.

I. Fund Equity

Beginning with fiscal year 2011, the Police Jury implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Fund Equity (continued)

The Police Jury establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Police Jury through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

In the general fund, the Police Jury strives to maintain an unassigned fund balance to be used for unanticipated emergencies.

The page labeled Statement of Net Position (Statement A) and the page labeled Statement of Activities (Statement B) display information about the Police Jury as a whole. These statements include all the financial activities of the Police Jury. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

J. Deferred Outflows/Inflows of Resources

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

K. Impact of Recently Issued Accounting Principles

Effective for the year ending December 31, 2018, the Police Jury implemented GASB Statement 74, *Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans*, and GASB Statement 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*. The guidance contained in these statements changed how governments calculate and report the costs and obligations associated with other post-employment benefits in important ways. It is designed to improve the usefulness of reported other post-employment benefit information and to increase the transparency, consistency, and comparability of other post-employment benefit information across governments. While this information will, in some cases, give the appearance that a government is financially weaker than it was previously, the financial reality of the government's situation will not have changed.

These statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. For defined benefit other post-employment benefit, these statements identify the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. These statements also require enhanced note disclosures and a schedule of required supplementary information that will be presented by the other post-employment benefit that are within its scope.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Use of Estimates

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budget Information

The Police Jury uses the following budget practices:

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2022, the Police Jury has cash and cash equivalents (book balances) totaling \$3,578,292 as follows:

Demand deposits	\$ 2,694,292
Time deposits	<u>884,000</u>
Total	<u>\$ 3,578,292</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 3 - CASH AND CASH EQUIVALENTS (continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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, 2022, the Police Jury has \$3,592,128 in deposits (collected bank balances). These deposits are secured from risk by \$652,472 of federal deposit insurance and \$4,854,690 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

NOTE 4 - RECEIVABLES

The receivables of \$2,116,035 at December 31, 2022, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Road Fund</u>	<u>Library Fund</u>	<u>Waste Collection Fund</u>	<u>Ambulance Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Taxes:							
Ad valorem	\$ 1,112,474	\$ -	\$ 300,364	\$ -	\$ -	\$ 387,987	\$ 1,800,825
Sales and use	-	76,544	-	51,017	82,892	49,200	259,653
Fines	-	-	-	-	-	4,730	4,730
Other	29,559	7,144	-	14,124	-	-	50,827
Total	<u>\$ 1,142,033</u>	<u>\$ 83,688</u>	<u>\$ 300,364</u>	<u>\$ 65,141</u>	<u>\$ 82,892</u>	<u>\$ 441,917</u>	<u>\$ 2,116,035</u>

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The balance of accounts receivable is expected to be collected in full, so no allowance for doubtful accounts has been established.

NOTE 5 - INVESTMENTS

Investments are categorized into these three categories of credit risk:

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

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - INVESTMENTS (continued)

At the end of the year, the Police Jury's investment balances were as follows:

Type of Investment	Category			Carrying Amount	
	1	2	3	Fair Value	Amortized Cost
Argent Trust for landfill	\$ 1,265,832	\$ -	\$ -	\$ 1,220,685	\$ 1,265,832

NOTE 6 - INTERFUND RECEIVABLE/PAYABLES (FSS LEVEL ONLY)

Due to Other Funds	Due From Other Funds	
Road Fund	General Fund	\$ 42,795
Waste Collection Fund	General Fund	28,523
Ambulance Fund	General Fund	46,346
Nonmajor Fund	General Fund	32,098
		<u>\$ 149,762</u>

The purpose of the due to/due from balances was to provide funds for operating purposes.

NOTE 7 - CAPITAL ASSETS

A summary of the Police Jury's capital assets follows:

Primary Government	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated				
Land	\$ 951,098	\$ -	\$ -	\$ 951,098
Capital assets being depreciated				
Buildings	\$ 9,612,898	\$ 424,559	\$ -	\$ 10,037,457
Furniture, fixtures, and equipment	4,956,994	217,432	-	5,174,426
Total	<u>\$ 14,569,892</u>	<u>\$ 641,991</u>	<u>\$ -</u>	<u>\$ 15,211,883</u>
Less accumulated depreciation for:				
Buildings	\$ (3,365,237)	\$ (412,304)	\$ -	\$ (3,777,541)
Furniture, fixtures, and equipment	(3,996,853)	(6,020)	-	(4,002,873)
Total accumulated depreciation	<u>\$ (7,362,090)</u>	<u>\$ (418,324)</u>	<u>\$ -</u>	<u>\$ (7,780,414)</u>
Total depreciable capital assets, net	<u>\$ 7,207,802</u>	<u>\$ 223,667</u>	<u>\$ -</u>	<u>\$ 7,431,469</u>
Governmental activities capital assets, net	<u>\$ 8,158,900</u>	<u>\$ 223,667</u>	<u>\$ -</u>	<u>\$ 8,382,567</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 7 - CAPITAL ASSETS (continued)

Depreciation expense for the year ended December 31, 2022, was charged to the following governmental functions:

General government	\$	189,249
Public safety		32,436
Public works		67,509
Health and welfare		52,299
Culture and recreation		<u>76,831</u>
Total	\$	<u>418,324</u>

NOTE 8 - INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2022, were as follows:

Transfers

<u>Fund</u>	<u>In</u>	<u>Out</u>
General	\$ 541,399	\$ 530,000
Road	-	64,836
Landfill solid waste	-	24,141
Landfill site fund	24,141	68,000
Other governmental	<u>153,027</u>	<u>31,590</u>
	<u>\$ 718,567</u>	<u>\$ 718,567</u>

Transfers are primarily used to cover operating expenses.

NOTE 9 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$1,234,980 at December 31, 2022, are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Library Fund</u>	<u>Waste Collection Fund</u>	<u>Ambulance Fund</u>	<u>Tax Bond Sinking Fund</u>	<u>Other Governmental Totals</u>	<u>Totals</u>
Salaries and retirement	\$ 7,719	\$ 10,146	\$ 3,752	\$ 22,821	\$ 36,583	\$ -	\$ -	\$ 81,021
Withholdings	36,573	21,979	9,753	3,889	-	-	-	72,194
Accounts	-	4,031	32,581	3,508	-	1,012,440	92,459	1,145,019
Total	<u>\$ 44,292</u>	<u>\$ 36,156</u>	<u>\$ 46,086</u>	<u>\$ 30,218</u>	<u>\$ 36,583</u>	<u>\$ 1,012,440</u>	<u>\$ 92,459</u>	<u>\$ 1,298,234</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 10 - LONG-TERM LIABILITIES

The following is a summary of general long-term debt transactions for the year ended December 31, 2022:

	Sales Tax Bonds - 2014	Public Improvement Bonds	Certificates of Indebtedness	Landfill Closure and Post-Closure Care Costs	Short-Term Operating Loan	Sales Tax Bonds - 2019	Total
Long-term debt at January 1, 2022	\$ 59,000	\$ 847,212	\$ -	\$ 148,792	\$ 520,000	\$ 225,000	\$ 1,800,004
Additions	-	-	-	2,978	-	-	2,978
Reductions	(29,000)	(16,542)	-	-	(107,208)	(24,000)	(176,750)
Long-term debt payable at December 31, 2022	<u>\$ 30,000</u>	<u>\$ 830,670</u>	<u>\$ -</u>	<u>\$ 151,770</u>	<u>\$ 412,792</u>	<u>\$ 201,000</u>	<u>\$ 1,626,232</u>

The Police Jury records items under capital leases as an asset and an obligation in the accompanying financial statements. The net book value of equipment under capital leases at December 31 was as follows:

Equipment	\$ 163,000
Less accumulated depreciation	<u>(163,000)</u>
	<u>\$ -</u>

Depreciation in 2022 on capital lease equipment was \$0.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2022:

	Sales Tax Bonds - 2014	Public Improvement Bonds	Certificates of Indebtedness	Landfill Closure and Post-Closure Care Costs	Short-Term Operating Loan	Sales Tax Bonds - 2019	Total
Current portion	\$ 30,000	\$ 17,060	\$ -	\$ -	\$ 412,792	\$ 25,000	\$ 484,852
Long-term portion	-	813,610	-	151,770	-	176,000	1,141,380
Total	<u>\$ 30,000</u>	<u>\$ 830,670</u>	<u>\$ -</u>	<u>\$ 151,770</u>	<u>\$ 412,792</u>	<u>\$ 201,000</u>	<u>\$ 1,626,232</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 10 - LONG-TERM LIABILITIES (continued)

Long-term debt is comprised of the following issues:

\$238,000 sales tax bonds, due in semi-annual interest and principal payments totaling \$30,940 to \$31,780 through 2023, with interest at 4%. Secured by pledge of annual revenues.	\$ 30,000
\$700,900 public improvement bonds - interim financing due in 2016, with interest at 4.5%. Secured by \$974,000 bond anticipation notes, secured by pledge of annual revenues.	830,670
\$270,000 sales tax bonds, due in semi-annual interest and principal payments totaling \$32,784 to \$33,701 through 2029, with interest at 4%. Secured by pledge of annual revenues.	201,000
Landfill closure costs: Landfill closure costs estimated to occur in 2176-2206	151,770
\$520,000 short-term operating loan, due in March 2023, with interest at 4.0%. Secured by pledge of annual revenues.	<u>412,792</u>
Total long-term debt	<u>\$ 1,626,232</u>

Annual debt service requirements to maturity for the following debt reported in the Statement of Net Position are as follows:

Year	Sales Tax Bonds - 2014		Public Improvement Bonds		Sales Tax Bonds - 2019		Short-Term Operating Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 30,000	\$ 600	\$ 17,060	\$ 25,718	\$ 25,000	\$ 7,875	\$ 412,792	\$ 2,408
2024	-	-	17,601	25,177	26,000	6,829	-	-
2025	-	-	18,158	24,620	27,000	5,736	-	-
2026	-	-	18,734	24,044	29,000	4,572	-	-
2027	-	-	19,328	23,450	30,000	3,337	-	-
2028-2032	-	-	106,557	107,333	64,000	2,756	-	-
2033-2037	-	-	124,171	89,719	-	-	-	-
2038-2042	-	-	145,134	68,750	-	-	-	-
2043-2047	-	-	169,649	44,241	-	-	-	-
2048-2052	-	-	194,278	19,208	-	-	-	-
Total	<u>\$ 30,000</u>	<u>\$ 600</u>	<u>\$ 830,670</u>	<u>\$ 452,260</u>	<u>\$ 201,000</u>	<u>\$ 31,105</u>	<u>\$ 412,792</u>	<u>\$ 2,408</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - SOLID WASTE LANDFILL COSTS

State and federal laws and regulations require the Police Jury to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although final closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Police Jury reports a portion of those closure and post-closure care costs in long-term debt in Statement A, based on cumulative landfill capacity used as of December 31 of each year. The \$151,770 reported as landfill closure and post-closure care liability at December 31, 2022, represents 10% of the estimated capacity of the currently active cells. During 2011, the Police Jury expanded the capacity of the Type I and II landfill from 2,096,640 cubic yards to 14,168,076 cubic yards. The life was extended by 166 additional years. The landfill is projected to be filled in year 2176. The expansion reduced the present value of the estimated cost to close the landfill and post-closure cost. The Police Jury will recognize the remaining cost of closure and post-closure care of \$4,798,641 as the remaining capacity is filled. These amounts are based on the estimated cost to perform closure and post-closure care beginning in year 2176 and continuing for 30 years to year 2206.

However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During the year ended December 31, 1998, the Police Jury established a trust fund, in accordance with an agreement between the Police Jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and post-closure care costs estimated to be approximately \$4,798,641. The agreement provides that the Police Jury shall make annual contributions of approximately \$84,622 for thirty years.

The following is a summary of the trust fund activity for the year ended December 31, 2022, relating to the Police Jury's compliance with the LDEQ agreement:

Balance, December 31, 2021	\$ 1,271,226
Additions:	
Deposits	24,141
Investment loss	<u>(29,535)</u>
Balance, December 31, 2022	<u>\$ 1,265,832</u>

NOTE 12 - RETIREMENT

Substantially all employees of the Police Jury are members of the Parochial Employees Retirement System of Louisiana (the System), a multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplementary plan only prior to January 1, 1980, the benefit is equal to 1% of final compensation, plus \$24 for each year of supplementary plan-only service earned prior to January 1, 1980.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - RETIREMENT (continued)

Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 12.25% of annual covered payroll. Contributions to the System include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the Parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the year ending December 31, 2022, were \$75,364.

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - PERS

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

At December 31, 2022, the Police Jury reported an asset of \$438,108 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension asset was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2021, the Police Jury's proportion was .093008%.

For the year ended December 31, 2022, the Police Jury recognized pension expense of \$74,113, less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$10,795. At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 26,470	\$ 31,753
Changes of assumptions	22,848	-
Net difference between projected and actual earnings on pension plan investments	-	378,956
Changes in proportion and differences between Jury contributions and proportionate share of contributions	-	16,196
Police Jury contributions subsequent to the measurement date	<u>75,364</u>	<u>-</u>
Total	<u>\$ 124,682</u>	<u>\$ 426,905</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - PERS (continued)

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

\$75,364 reported as deferred outflows of resources related to pensions resulting from Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2022	\$	(81,465)
2023		(154,698)
2024		(100,805)
2025		(40,619)

Actuarial assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	December 31, 2021
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.40%, net of investment expense, including inflation
Expected remaining service lives	4 years
Projected salary increase	4.75%
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 Plan 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%

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - PERS (continued)

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

The long-term expected real rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00%. 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, 2021, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real assets	2%	0.11%
Totals	100%	4.90%
Inflation		2.10%
Expected arithmetic nominal return		7.00%

Discount Rate. The discount rate used to measure the total pension asset was 6.40%. 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 PERSAC taking into consideration the recommendation of the System's actuary. Based on these 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 asset.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability (asset) of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate:

	Changes in Discount Rate		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net pension liability	\$ 78,106	\$ (438,108)	\$ (870,532)

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - ROVER

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

Plan Description

The Registrar of Voters Employees' Retirement System (the System) is a cost-sharing, multiple-employer, defined-benefit pension plan, and is controlled and administered by a separate board of trustees.

All regular employees under the age of 55 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 20 years of credited service, or at any age with at least 30 years of creditable service. Upon retirement, members are entitled to a basic retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final salary. If retirement occurs with less than 20 years of service, the basic benefit stated above is reduced 3% for each year that retirement precedes age 65.

Final-average salary is the employee's average salary over the 36 consecutive of joined months that produce the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 60, or at or after age 55 with at least 20 years of service at termination, and receive the benefit accrued to their date of termination, reduced as indicated, if applicable. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546.

At December 31, 2022, the Police Jury reported a liability of \$30,489 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Police Jury's proportion was .124343%.

For the year ended December 31, 2022, the Police Jury recognized pension expense of \$6,065, less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$504. At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,363	\$ 2,279
Changes of assumptions	2,543	-
Net difference between projected and actual earnings on pension plan investments	10,573	-
Changes in proportion and differences between Jury contributions and proportionate share of contributions	224	1,730
Jury contributions subsequent to the measurement date	<u>1,688</u>	<u>-</u>
Total	<u>\$ 16,391</u>	<u>\$ 4,009</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - ROVER (continued)

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

\$1,688 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2022	\$	(128)
2023		(26)
2024		(102)
2025		(1,404)

Actuarial assumptions. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	6.25%
Projected salary increases	5.25%
Inflation rate	2.30%
Expected remaining service lives	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 rates	RP-2010 Public Retirement Plans Mortality Table for general employee, 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. 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.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - ROVER (continued)

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

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, 2022.

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, 2022, are summarized in the following table:

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

Discount Rate. The discount rate used to measure the total pension liability was 6.25% as of June 30, 2022. 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.

Sensitivity to Changes in Discount Rate:

The following table presents the net pension liability of the participating employers, calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) than the current rate:

	<u>Changes in Discount Rate</u>		
	1% Decrease	Current Discount Rate	1% Increase
	5.25%	6.25%	7.25%
Net pension liability	\$ 49,293	\$ 30,489	\$ 14,495

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 – PLAN DESCRIPTION AND BENEFITS – LDARS

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

Plan Description

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

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. 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.

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

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if they are age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - LDARS (continued)

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

Upon the death of a member with less than five years of creditable service, their accumulated contributions and interest thereon are paid to his surviving spouse, if they are married, or to their designated beneficiary, if they are not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed \$60 per month), and all retired members and surviving beneficiaries who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost-of-living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree, and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase, and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 3 years or the service accrued between the time a member first becomes eligible for retirement and their actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon their service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at the member's option, a lump sum from the account equal to the payments into the account or systematic disbursements from their account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - LDARS (continued)

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

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802.

At December 31, 2022, the Police Jury reported a liability of \$14,983 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the Police Jury's proportion was .013909%.

For the year ended December 31, 2022, the Police Jury recognized pension expense of \$4,462, less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$156. At December 31, 2022, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,060	\$ 469
Changes of assumptions	3,250	-
Net difference between projected and actual earnings on pension plan investments	4,473	-
Changes in proportion and differences between Jury contributions and proportionate share of contributions	376	782
Police Jury contributions subsequent to the measurement date	<u>428</u>	<u>-</u>
Total	<u>\$ 9,587</u>	<u>\$ 1,251</u>

\$428 reported as deferred outflows of resources related to pensions resulting from the Police Jury contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$ 2,357
2024	1,611
2025	1,459
2026	2,481

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - LDARS (continued)

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

Actuarial assumptions. The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	June 30, 2022
Actuarial cost method	Entry Age Normal Cost
Actuarial assumptions:	
Investment rate of return	6.10%, net of Pension Plan investment expense, including inflation
Projected salary increases	5.00% (2.20% inflation, 2.80% merit)
Mortality	For current employees mortality rates are based on the Pub-2010 table for General Above-Median Employees multiplied by 115% for males and females, each with full generational projection using the MP2019 scale. Annuitants, survivors, and disabled retirees are modeled on the same tables and scales.
Cost-of-living adjustments	Only those previously granted

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - PLAN DESCRIPTION AND BENEFITS - LDARS (continued)

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

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 7.69% for the year ended June 30, 2022.

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, 2022, are summarized in the following table:

Asset Class	Long-Term Target Asset Allocation	Rates of Return	
		Real	Nominal
Equities	57.11%	10.57%	
Fixed income	30.19%	2.95%	
Alternatives	12.67%	6.00%	
Cash	0.03%	0.00%	
System total	<u>100.00%</u>		5.01%
Inflation			<u>2.68%</u>
Expected arithmetic nominal return			<u>7.69%</u>

Discount Rate. 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.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability/(asset) of the participating employers calculated using the discount rate of 6.50%, as well as what the employers' net pension liability(asset) would be if it were calculated using a discount rate that is one percentage point lower (5.10%) or one percentage point higher (7.10%) than the current rate:

	Changes in Discount Rate		
	1% Decrease	Current Discount Rate	1% Increase
	5.10%	6.10%	7.10%
Net Pension Liability/(Asset)	\$ 25,128	\$ 14,983	\$ 6,473

NOTE 14 - RISK MANAGEMENT

The Police Jury is at risk for property damage, liability, and theft, which are covered by insurance policies.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - OTHER POST-EMPLOYMENT BENEFITS

The Police Jury provides medical, dental, vision, and life insurance benefits to eligible retirees and their spouses. The Police Jury pays 100% participant contribution for elected coverage. Benefits are provided for life. All active employees who retire directly from the Police Jury and meet eligibility criteria may participate. Subsequently, the plan was revised to no longer offer dependent benefits to those employees hired on or after January 1, 2016.

PLAN PROVISIONS

Medical Benefits

Eligibility Hired prior to January 1, 2007: retirement at the earlier of (a) age 65 with 7 years of service; (b) age 60 with 10 years of service; (c) age 55 with 25 years of service, or; (d) 30 years of service, without regard to age.

Hired on or after January 1, 2007: retirement at the earlier of (a) age 67 with 7 years of service; (b) age 62 with 10 years of service, or; (c) age 55 with 30 years of service.

Dependent coverage no longer available for employees hired on or after January 1, 2016.

Post-retirement contributors The retiree does not contribute.

Medical plan benefit Coverage continues for the life of the retiree and surviving spouse. A Medicare supplement plan becomes available at Medicare eligibility.

Other Benefits

Life insurance coverage is provided to the eligible retiree and spouse. The retiree death benefit is \$40,000, and the spouse death benefit is \$20,000. Dental and vision coverage is also provided to the retiree and spouse. These benefits are for life and at no cost to the retiree.

Change in Plan Provisions

None.

METHODS AND ASSUMPTIONS

Actuarial method Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.

Service Cost Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each employee's service between date of hire and date of expected termination.

Accumulated post-retirement benefit obligation The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.

Discount rate 4.31% (1.81% real rate of return, plus 2.50% for inflation)

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - OTHER POST-EMPLOYMENT BENEFITS (continued)

METHODS AND ASSUMPTIONS (continued)

<u>Age</u>	<u>Medical</u>	<u>Age</u>	<u>Medical</u>	<u>Age</u>	<u>Medical</u>	<u>Age</u>	<u>Medical</u>
50	\$ 10,064	51	\$ 10,316	52	\$ 10,573	53	\$ 10,838
54	\$ 11,109	55	\$ 11,387	56	\$ 11,671	57	\$ 11,963
58	\$ 11,262	59	\$ 12,569	60	\$ 12,883	65	\$ 2,088
70	\$ 2,476	75	\$ 2,827	80	\$ 2,960		

The per capita cost for 65 and later is the annual premium for the Medicare supplement plan. The dental/vision annual per capita cost is assumed to be \$411.96.

<i>Health care cost trend</i>	Level 4.50% for medical and level 1.00% for dental/vision.
<i>Mortality</i>	RPH-2014 Total Table with Projection MP-2021.
<i>Turnover</i>	Termination rates from the Parochial Employees Retirement System of Louisiana (PERSLA) 2017 actuarial valuation report were used for this valuation.
<i>Retirement rates</i>	Same source for termination rates used for retirement rates.
<i>Retiree contributions</i>	None.
<i>Salary scale</i>	3.50%

Data Assumptions

<i>Coverage</i>	100% of all retirees who currently have healthcare coverage will continue with the same coverage. 100% of all actives who currently have healthcare coverage will continue with the same coverage upon retirement.
<i>Valuation date</i>	December 31, 2022
<i>Measurement date</i>	December 31, 2022

The adoption date for the new GASB 75 OPEB Accounting Standard was for the Fiscal Year beginning January 1, 2018. The following shows the development of the Net OPEB Liability (NOL), the Total OPEB Expense, the Schedule of Deferred Inflows/Outflows, and the Trend and Discount Rate Sensitivity Analysis.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Net OPEB Liability (NOL)

The Standard sets the method for determining the Police Jury's Total OPEB Liability and Net OPEB Liability. The Net OPEB Liability is the difference between the Total OPEB Liability and the Plan Fiduciary Net Position. The Plan Fiduciary Net Position is \$0 for plans with no dedicated plan assets. To be included as assets of the plan, the assets must be held in an irrevocable trust for the exclusive purpose of providing post-retirement benefits. Changes in benefit terms are recognized immediately. Changes in assumptions and experience gains/losses are amortized over the average remaining service of active employees and inactive participants. Investment gains/losses are amortized over five years.

The components of the net OPEB liability of the Police Jury at December 31, 2022, were as follows:

	<u>2022</u>
Total OPEB liability	\$ 2,655,328
Plan fiduciary net position	<u>-</u>
Police Jury's net OPEB liability	<u>\$ 2,655,328</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0%

The following presents changes in the net OPEB liability:

	<u>2022</u>
Beginning total OPEB liability	\$ 3,626,379
Changes for the year:	
Service cost	216,347
Interest cost	80,597
Differences between expected and actual experience	(106,584)
Changes in assumptions	(1,079,452)
Benefit payments	<u>(81,959)</u>
Balance as of December 31, 2022	<u>\$ 2,655,328</u>

Total OPEB Expense

Total OPEB expense includes service cost, interest cost, and the amortized amount of each basis required by GASB Statement 75. The components of the total OPEB expense of the Police Jury at December 31, 2022, were as follows:

	<u>2022</u>
Service cost	\$ 216,347
Interest cost	80,597
Difference between expected and actual experience	(17,172)
Changes in assumptions	<u>(97,461)</u>
Total OPEB expense	<u>\$ 182,311</u>

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - OTHER POST-EMPLOYMENT BENEFITS (continued)

Schedule of Deferred Inflows/Outflows

GASB 75 requires disclosure of the deferred outflows/(inflows) resulting from the changes in the Total OPEB liability each year. Included will be a schedule showing the original amortization amount, the years to be amortized, and the remaining balance. (Exhibit A-1 in the back of this report discloses the detailed amortization information.)

<u>Schedule of Deferred Outflows/(Inflows)</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred (Inflows) of Resources</u>
Differences between expected and actual experience	\$ 2,184	\$ (88,670)
Changes in assumptions/inputs	246,843	(898,031)
Net difference between projected and actual investments	-	-
Total	<u>\$ 249,027</u>	<u>\$ (986,701)</u>

Projection of Net Outflows (Inflows)

<u>Plan Year</u>	<u>Net Outflows/ (Inflows)</u>
2023	\$ (114,633)
2024	(114,633)
2025	(119,712)
2026	(199,335)
2027	(189,361)
2028+	-

Sensitivity Analysis

GASB Statement 75 requires disclosure of a sensitivity analysis of the trend and discount rates used in the valuation. The following presents total OPEB liability of the Police Jury, calculated using the current healthcare cost trend rate of 4.50%, as well as what the Police Jury's total OPEB liability would be if it were calculated using a trend rate that is one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current rate.

	<u>Changes in Trend Rate</u>		
	1% Decrease 3.50%	Current Trend Rate 4.50%	1% Increase 5.50%
Net OPEB Liability	\$ 2,330,590	\$ 2,655,328	\$ 3,069,858

The following presents total OPEB liability of the Police Jury, calculated using the discount rate of 4.31%, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.31%) or one percentage point higher (5.31%) than the current rate.

	<u>Changes in Discount Rate</u>		
	1% Decrease 3.31%	Current Discount Rate 4.31%	1% Increase 5.31%
Net OPEB Liability	\$ 3,090,165	\$ 2,655,328	\$ 2,302,723

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - SUBSEQUENT EVENTS

The Police Jury evaluated the events subsequent to its December 31, 2022, year-end date through June 13, 2023, the date on which the financial statements were available to be issued, and it has been determined that one event should be disclosed. See Note 17 - COVID-19 Pandemic.

NOTE 17 - COVID-19 PANDEMIC

During March 2021, a global pandemic was declared by the World Health Organization related to the rapidly growing outbreak of a novel strain of coronavirus (COVID-19). The pandemic has adversely affected the economic conditions in the United States and is ongoing as of the date of these financial statements. The ultimate extent of the impact on the entity's financial position, results of operations, and liquidity is uncertain. Continued deterioration in economic conditions could adversely affect the entity's revenues and the value of its assets and liabilities.

SECTION IV

ADDITIONAL REQUIRED SUPPLEMENTARY INFORMATION

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULES

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

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

Road Fund - This fund accounts for funds used to maintain roads.

Library Fund - This fund accounts for the operation of the Tensas Parish Library, financed by a specific parish-wide ad valorem tax and the related state revenue-sharing and state grants.

Health Unit Rededicated Fund - This fund accounts for funds used to operate the health unit.

Waste Collection Fund - This fund accounts for the operation of the landfill from unrestricted revenues.

Landfill Site Fund - This fund accounts for the operation of the Parish landfill. Revenues are provided by fees from customers dumping in the landfill.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 1,200,000	\$ 549,500	\$ 1,035,178	\$ 485,678
Other taxes	116,700	143,700	149,582	5,882
Licenses and permits	79,500	77,800	79,298	1,498
Intergovernmental revenues:				
State funds:				
State revenue-sharing	14,000	12,500	12,014	(486)
Fire insurance rebates	16,900	-	-	-
State grants	707,700	91,000	38,540	(52,460)
Investment income	900	840	869	29
Other revenue	133,230	230,340	191,218	(39,122)
Total revenue	\$ 2,268,930	\$ 1,105,680	\$ 1,506,699	\$ 401,019
EXPENDITURES				
General government:				
Legislative	\$ 268,970	\$ 302,443	\$ 310,926	\$ (8,483)
Judicial	193,732	172,652	166,453	6,199
Elections	29,722	35,577	33,114	2,463
Finance and administrative	255,519	250,740	216,131	34,609
Other general government	160,314	219,853	221,242	(1,389)
Public safety	86,500	91,061	50,081	40,980
Health and welfare	5,150	5,250	5,194	56
Culture and recreation	-	-	2,082	(2,082)
Debt Service				
Principal payments	102,000	109,100	131,209	(22,109)
Interest	-	-	37,998	(37,998)
Capital outlay	-	-	29,355	(29,355)
Total expenditures	\$ 1,101,907	\$ 1,186,676	\$ 1,203,785	\$ (17,109)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,167,023	\$ (80,996)	\$ 302,914	\$ 383,910
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 363,500	\$ 452,500	\$ 541,399	\$ 88,899
Transfers out	-	-	(530,000)	(530,000)
Total other financing	\$ 363,500	\$ 452,500	\$ 11,399	\$ (441,101)
Net change in fund balance	\$ 1,530,523	\$ 371,504	\$ 314,313	\$ (57,191)
Fund balance, beginning of year (cash basis)	740,790	740,790	740,790	-
Fund balance, end of year (cash basis)	\$ 2,271,313	\$ 1,112,294	\$ 1,055,103	\$ (57,191)

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

ROAD FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<u>REVENUES</u>				
Taxes:				
Sales tax	\$ 625,000	\$ 701,000	\$ 700,697	\$ (303)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	80,000	-	87,036	87,036
Investment income	165	250	271	21
Other revenue	67,500	65,000	114,286	49,286
Total revenue	<u>\$ 772,665</u>	<u>\$ 766,250</u>	<u>\$ 902,290</u>	<u>\$ 136,040</u>
<u>EXPENDITURES</u>				
General government:				
Finance and administrative	\$ 55,625	\$ 58,480	\$ 64,324	\$ (5,844)
Public works	742,080	612,780	573,495	39,285
Capital outlay	-	-	34,760	(34,760)
Total expenditures	<u>\$ 797,705</u>	<u>\$ 671,260</u>	<u>\$ 672,579</u>	<u>\$ (1,319)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (25,040)</u>	<u>\$ 94,990</u>	<u>\$ 229,711</u>	<u>\$ 134,721</u>
Net change in fund balance	\$ (25,040)	\$ 94,990	\$ 229,711	\$ 134,721
Fund balance, beginning of year (cash basis)	<u>71,128</u>	<u>71,128</u>	<u>71,128</u>	<u>-</u>
Fund balance, end of year (cash basis)	<u>\$ 46,088</u>	<u>\$ 166,118</u>	<u>\$ 300,839</u>	<u>\$ 134,721</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

LIBRARY FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<u>REVENUES</u>				
Taxes:				
Ad valorem tax	\$ 280,500	\$ 149,000	\$ 156,888	\$ 7,888
Intergovernmental revenues:				
State funds:				
State grant	47,500	-	-	-
State revenue-sharing	8,000	8,000	7,533	(467)
Fees, charges, and commissions	3,000	900	98,457	97,557
Investment income	1,180	4,600	6,602	2,002
Other revenue	-	97,600	-	(97,600)
Total revenue	<u>\$ 340,180</u>	<u>\$ 260,100</u>	<u>\$ 269,480</u>	<u>\$ 9,380</u>
<u>EXPENDITURES</u>				
General government:				
Finance and administrative	\$ 20,660	\$ 3,500	\$ (24,981)	\$ 28,481
Culture and recreation	299,475	499,528	221,460	278,068
Capital outlay	-	-	305,364	(305,364)
Total expenditures	<u>\$ 320,135</u>	<u>\$ 503,028</u>	<u>\$ 501,843</u>	<u>\$ 1,185</u>
Net change in fund balance	\$ 20,045	\$ (242,928)	\$ (232,363)	\$ 8,195
Fund balance, beginning of year (cash basis)	<u>606,693</u>	<u>606,693</u>	<u>606,693</u>	<u>-</u>
Fund balance, end of year (cash basis)	<u>\$ 626,738</u>	<u>\$ 363,765</u>	<u>\$ 374,330</u>	<u>\$ 8,195</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

WASTE COLLECTION FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<u>REVENUES</u>				
Taxes:				
Sales tax	\$ 415,000	\$ 467,500	\$ 452,596	\$ (14,904)
Fees, charges, and commissions	253,000	295,672	357,436	61,764
Investment income	125	301	340	39
Total revenue	<u>\$ 668,125</u>	<u>\$ 763,473</u>	<u>\$ 810,372</u>	<u>\$ 46,899</u>
<u>EXPENDITURES</u>				
General government:				
Finance and administrative	\$ 160,282	\$ 133,711	\$ 136,715	\$ (3,004)
Public works	426,755	473,262	397,249	76,013
Total expenditures	<u>\$ 587,037</u>	<u>\$ 606,973</u>	<u>\$ 533,964</u>	<u>\$ 73,009</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 81,088</u>	<u>\$ 156,500</u>	<u>\$ 276,408</u>	<u>\$ 119,908</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	\$ -	\$ -	\$ (24,141)	\$ (24,141)
Total other financing	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24,141)</u>	<u>\$ (24,141)</u>
Net change in fund balance	\$ 81,088	\$ 156,500	\$ 252,267	\$ 95,767
Fund balance, beginning of year (cash basis)	<u>134,683</u>	<u>134,683</u>	<u>134,683</u>	<u>-</u>
Fund balance, end of year (cash basis)	<u>\$ 215,771</u>	<u>\$ 291,183</u>	<u>\$ 386,950</u>	<u>\$ 95,767</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

LANDFILL SITE FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
<u>REVENUES</u>				
Investment income	\$ -	\$ -	\$ (29,535)	\$ (29,535)
Total revenue	\$ -	\$ -	\$ (29,535)	\$ (29,535)
<u>EXPENDITURES</u>				
General government:				
Total expenditures	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ (29,535)	\$ (29,535)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	\$ -	\$ -	\$ 24,141	\$ 24,141
Total other financing	\$ -	\$ -	\$ 24,141	\$ 24,141
Net change in fund balance	\$ -	\$ -	\$ (5,394)	\$ (5,394)
Fund balance, beginning of year (cash basis)	1,271,226	1,271,226	1,271,226	-
Fund balance, end of year (cash basis)	\$ 1,271,226	\$ 1,271,226	\$ 1,265,832	\$ (5,394)

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2022

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual data.

2. Budget Adoption and Amendments

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are advertised in the official journal. During its December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the Parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury. The budgets are then adopted during the Police Jury's regular December meeting.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions, the secretary-treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budgets must be approved by the Board and the grantor agencies.

3. Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2022

Budgetary Comparison Schedule (continued)

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major special revenue fund, except the Landfill Site Fund, in which there were no changes.

	<u>General Fund</u>	<u>Road Fund</u>	<u>Library Fund</u>	<u>Waste Collection Fund</u>	<u>Landfill Site Fund</u>
Net change budget basis	\$ 314,313	\$ 229,711	\$ (232,363)	\$ 252,267	\$ (5,934)
Increase (decrease):					
Net adjustments for revenue accruals	86,676	(4,081)	145,794	(50,557)	-
Net adjustments for expenditure accruals	<u>2,570</u>	<u>(6,447)</u>	<u>(28,481)</u>	<u>598</u>	<u>-</u>
Net change GAAP basis	<u>\$ 403,559</u>	<u>\$ 219,183</u>	<u>\$ (115,050)</u>	<u>\$ 202,308</u>	<u>\$ (5,934)</u>

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (PERS)

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police Jury's proportion of the net pension liability (asset)	0.09%	0.10%	0.11%	0.12%	0.13%	0.14%	0.16%	0.15%
Police Jury's proportionate share of the net pension liability (asset)	\$ (438,108)	\$ (168,374)	\$ 5,078	\$ 537,534	\$ (93,277)	\$ 294,807	\$ 422,722	\$ 41,141
Police Jury's covered-employee payroll	\$ 655,339	\$ 641,448	\$ 683,973	\$ 757,593	\$ 780,128	\$ 682,869	\$ 920,769	\$ 968,448
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-66.85%	-26.25%	0.74%	70.95%	-11.96%	43.17%	45.91%	4.25%
Plan fiduciary net position as a percentage of the total pension liability	110.46%	104.00%	99.89%	88.86%	101.98%	94.15%	92.23%	99.15%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (PERS)

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 76,433	\$ 75,000	\$ 78,577	\$ 78,657	\$ 85,622	\$ 96,689	\$ 65,734	\$ 133,511
Contributions in relation to the contractually required contribution	<u>(76,433)</u>	<u>(75,000)</u>	<u>(78,577)</u>	<u>(78,657)</u>	<u>(85,622)</u>	<u>(96,689)</u>	<u>(65,734)</u>	<u>(133,511)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Police Jury's covered-employee payroll	\$ 655,339	\$ 622,210	\$ 641,448	\$ 683,973	\$ 757,593	\$ 780,128	\$ 682,869	\$ 920,769
Contributions as a percentage of covered-employee payroll	11.66%	12.05%	12.25%	11.50%	11.30%	12.39%	9.63%	14.50%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

LOUISIANA REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (ROVER)

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police Jury's proportion of the net pension liability (asset)	0.12%	0.13%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
Police Jury's proportionate share of the net pension liability (asset)	\$ 30,489	\$ 970	\$ 29,817	\$ 25,532	\$ 31,904	\$ 30,052	\$ 38,734	\$ 33,852
Police Jury's covered-employee payroll	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	162.61%	211.73%	159.02%	136.17%	170.15%	160.28%	206.58%	180.54%
Plan fiduciary net position as a percentage of the total pension liability	82.46%	97.68%	83.32%	84.83%	80.57%	80.51%	73.98%	76.86%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

LOUISIANA REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (ROVER)

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 3,203	\$ 3,363	\$ 3,375	\$ 3,250	\$ 3,188	\$ 3,469	\$ 3,984	\$ 4,383
Contributions in relation to the contractually required contribution	<u>(3,203)</u>	<u>(3,363)</u>	<u>(3,375)</u>	<u>(3,250)</u>	<u>(3,188)</u>	<u>(3,469)</u>	<u>(3,984)</u>	<u>(4,383)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Police Jury's covered-employee payroll	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750	\$ 18,750
Contributions as a percentage of covered-employee payroll	17.08%	17.94%	18.00%	17.33%	17.00%	18.50%	21.25%	23.38%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

LOUISIANA STATE DISTRICT ATTORNEY'S RETIREMENT SYSTEM OF LOUISIANA (DARS)

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Police Jury's proportion of the net pension liability (asset)	0.14%	0.14%	1.70%	0.14%	0.16%	0.14%	0.15%	0.16%
Police Jury's proportionate share of the net pension liability (asset)	\$ 14,983	\$ 2,556	\$ 13,569	\$ 4,640	\$ 5,046	\$ 3,662	\$ 2,847	\$ 884
Police Jury's covered-employee payroll	\$ 9,000	\$ 9,000	\$ 7,778	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	166.48%	28.40%	174.45%	51.56%	56.07%	40.69%	31.63%	9.82%
Plan fiduciary net position as a percentage of the total pension liability	81.65%	96.79%	84.86%	93.13%	92.92%	93.87%	95.09%	98.56%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

LOUISIANA STATE DISTRICT ATTORNEY'S RETIREMENT SYSTEM OF LOUISIANA (DARS)

YEAR ENDED DECEMBER 31, 2022

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 855	\$ 608	\$ 360	\$ 200	\$ 56	\$ 360	\$ 157	\$ 525
Contributions in relation to the contractually required contribution	<u>(855)</u>	<u>(608)</u>	<u>(360)</u>	<u>(200)</u>	<u>(56)</u>	<u>(360)</u>	<u>(157)</u>	<u>(525)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Police Jury's covered-employee payroll	\$ 9,000	\$ 9,000	\$ 9,000	\$ 7,778	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Contributions as a percentage of covered-employee payroll	9.50%	6.75%	4.00%	2.57%	0.62%	4.00%	1.74%	5.83%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021	2020	2019	2018
Total OPEB liability:					
Service cost	\$ 216,347	\$ 216,347	\$ 149,599	\$ 149,559	\$ 143,669
Interest	80,597	76,106	115,952	102,876	102,750
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(106,584)	-	4,410	-	-
Changes of assumptions	(1,079,452)	-	498,723	-	-
Benefit payments	(81,959)	(79,257)	(67,984)	(98,266)	(101,044)
Net change in total OPEB liability	\$ (971,051)	\$ 213,196	\$ 700,700	\$ 154,169	\$ 145,375
Total OPEB liability - beginning	3,626,379	3,413,183	2,712,483	2,558,314	2,412,939
Total OPEB liability - ending	<u>\$ 2,655,328</u>	<u>\$ 3,626,379</u>	<u>\$ 3,413,183</u>	<u>\$ 2,712,483</u>	<u>\$ 2,558,314</u>
Covered-employee payroll	\$ 544,422	\$ 670,222	\$ 670,222	\$ 716,211	\$ 716,211
Net OPEB liability as a percentage of covered-employee payroll	487.73%	541.07%	509.26%	378.73%	357.20%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended June 30, 2022.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

SECTION V

OTHER SUPPLEMENTARY INFORMATION

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD**

FOR THE YEAR ENDED DECEMBER 31, 2022

Agency Head Name: Robert "Bubba" Rushing, President

Salary	\$	24,000
Benefits - insurance		5,465
Benefits - other (Social Security match)		1,488
Benefits - other (Medicare match)		<u>348</u>
Total	\$	<u>31,301</u>

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SUPPLEMENTARY INFORMATION SCHEDULES

AS OF DECEMBER 31, 2022

COMPENSATION PAID

The schedule of compensation paid to Police Jurors and other board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the Police Jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, Jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by state law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSR-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the District, not to exceed 36 days each year.

The Board of Commissioners of Gravity District No. 1 has elected to receive \$75 per diem per meeting.

The Board of Commissioners of Gravity District No. 2 has elected to receive \$75 per diem per meeting.

The Board of Commissioners of Gravity District No. 3 has elected to receive \$75 per diem per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

The commissioners of the Library Board of Control receive no compensation from the library.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

SUPPLEMENTARY INFORMATION SCHEDULES

SCHEDULE OF COMPENSATION PAID TO POLICE JURORS AND OTHERS

FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Police Jurors</u>	
Robert "Bubba" Rushing - President	\$ 24,000
Robert Clark	19,200
Billy Joe Arceneaux	19,200
Bill S. Crigler	19,200
Terrence South	19,200
Alex Watson	19,200
Rod Webb	19,200
Total	<u>\$ 139,200</u>
 <u>Gravity Drainage District No. 1</u>	
Walter Butler	\$ 150
Robert "Bubba" Rushing	225
Robert Clark	150
Archie Turner	225
Jim White, II	75
Total	<u>\$ 825</u>
 <u>Gravity Drainage District No. 2</u>	
Bill Crigler	\$ 450
LaVance Herring	375
Brian Kifer	375
Ben Britton	375
Ben Burnside III	300
Total	<u>\$ 1,875</u>
 <u>Gravity Drainage District No. 3</u>	
Clarence Evans	\$ 300
David Lee	225
Daryl Head	450
David Miller	300
Rusty Ratcliff	300
Total	<u>\$ 1,575</u>

See Independent Auditor's Report.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SUPPLEMENTARY INFORMATION SCHEDULES

SCHEDULE OF INSURANCE COVERAGE

FOR THE YEAR ENDED DECEMBER 31, 2022

Below is a listing of insurance policies in force as of December 31, 2022:

Policy Type	Number	Company	Coverage	Expiration
1. General liability	11N17540	Travelers		8/1/2023
General aggregate			\$3,000,000	
Each occurrence limit			\$1,000,000	
Products – completed operations			\$3,000,000	
Damages to premises rented			\$100,000	
2. Crime – directors	6303127R869	Travelers		8/1/2023
Employee theft			\$200,000	
Forgery			\$25,000	
Robbery			\$25,000	
3. Workmen’s compensation	WCV-0081649-05	Risk Management		1/1/2023
Each accident			\$1,000,000	
Disease – each employee			\$1,000,000	
Disease – policy limit			\$1,000,000	
4. Property insurance	6303127R869	Travelers		8/1/2023
Safety building			\$3,400,000	
Courthouse			\$5,025,000	
Annex			\$602,000	
Jail			\$562,000	
Vehicles and equipment			Various	
5. Auto insurance	9157P83A	Travelers		8/1/2023
Each occurrence limit			\$1,000,000	
6. Scheduled bond insurance	106565737	Travelers		8/1/2023
Each occurrence limit			\$200,000	

See Independent Auditor’s Report.

**COMBINING NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE**

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS

YEAR ENDED DECEMBER 31, 2022

Nonmajor Special Revenue Funds

Debt Service Fund – accounts for the payment of interest and principal of long-term debt.

Drainage Districts No. 1, No. 2, and No. 3 – accounts for drainage projects within the boundaries of each respective District. A specific ad valorem tax and the related state revenue-sharing in each District provide financing.

Ambulance Rededication Fund – This fund accounts for excess funds rededicated out of the Ambulance Fund for the construction related to courthouse facilities. Funds this year are being spent for the construction of the safety building which will house the Police Jury, Sheriff, and related public safety entities.

Criminal Court – created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, which provided that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to Parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the Parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining at December 31 of each year be transferred to the Parish General Fund.

Emergency Preparedness – accounts for the operation of the Parish-wide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

Health Unit Fund – This fund accounts for funds used to operate the health unit.

Fire Protection Fund – This fund accounts for the activities relating to the collection and remittance of the one-quarter of one percent sales tax approved by the voters for a period of ten years. The net proceeds of the tax (after cost of collections) are dedicated for the purpose of establishing and maintaining a Parish-wide fire protection district. The net proceeds are remitted to the Fire Protection District No. 1 of Tensas Parish for subsequent disbursement by the board of commissioners for fire protection in the Parish.

Road Fund – This fund accounts for funds used to maintain roads.

Economic Development Fund – This fund accounts for economic development activities.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET - BY FUND TYPE

DECEMBER 31, 2022

	Special Revenue	Debt Service	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,593,977	\$ -	\$ 1,593,977
Receivables	441,917	-	441,917
Restricted assets	-	17,517	17,517
Due from other funds	32,098	-	32,098
Total assets	<u>\$ 2,067,992</u>	<u>\$ 17,517</u>	<u>\$ 2,085,509</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts, salaries, and other payables	\$ 29,205	\$ -	\$ 29,205
Intergovernmental payables	63,254	-	63,254
Total liabilities	<u>\$ 92,459</u>	<u>\$ -</u>	<u>\$ 92,459</u>
Fund balances:			
Reserved for:			
Debt service	\$ -	\$ 17,517	\$ 17,517
Unassigned, reported in:			
Special revenue	1,975,533	-	1,975,533
Total fund balances	<u>\$ 1,975,533</u>	<u>\$ 17,517</u>	<u>\$ 1,993,050</u>
Total liabilities and fund balances	<u>\$ 2,067,992</u>	<u>\$ 17,517</u>	<u>\$ 2,085,509</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BY FUND TYPE

DECEMBER 31, 2022

	Special Revenue	Debt Service	Total
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$ 457,116	\$ -	\$ 457,116
Sales tax	347,986	-	347,986
Intergovernmental revenues:			
State funds:			
State revenue-sharing	10,452	-	10,452
Other state grants	42,725	-	42,725
Fees, charges, and commissions	196,377	-	196,377
Fines and forfeitures	92,794	-	92,794
Investment income	10,878	23	10,901
Other revenues	512,369	-	512,369
Total revenue	<u>\$ 1,670,697</u>	<u>\$ 23</u>	<u>\$ 1,670,720</u>
<u>EXPENDITURES</u>			
General government:			
Judicial	\$ 240,721	\$ -	\$ 240,721
Finance and administrative	420,458	-	420,458
Public safety	168,205	-	168,205
Public works	132,521	-	132,521
Health and welfare	82,085	-	82,085
Economic development	383,871	-	383,871
Debt service:			
Principal retirement	16,541	29,000	45,541
Interest and bank charges	26,239	1,780	28,019
Capital outlay	272,512	-	272,512
Total expenditures	<u>\$ 1,743,153</u>	<u>\$ 30,780</u>	<u>\$ 1,773,933</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (72,456)</u>	<u>\$ (30,757)</u>	<u>\$ (103,213)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	\$ 121,822	\$ 31,205	\$ 153,027
Transfers out	(31,590)	-	(31,590)
Total other financing sources	<u>\$ 90,232</u>	<u>\$ 31,205</u>	<u>\$ 121,437</u>
Net change in fund balances	\$ 17,776	\$ 448	\$ 18,224
Fund balances, beginning of year	<u>1,957,757</u>	<u>17,069</u>	<u>1,974,826</u>
Fund balances, end of year	<u>\$ 1,975,533</u>	<u>\$ 17,517</u>	<u>\$ 1,993,050</u>

See Independent Auditor's Report.

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

EXHIBIT 4

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2022

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Health Unit Fund	Ambulance Rededication Fund	Criminal Court Fund	Emergency Preparedness Fund	Economic Development Fund	Fire Protection Fund	American Rescue Funds Fund	Coroner Fund	Health Unit Rededicated Fund	Total
ASSETS													
Cash and cash equivalents	\$ 275,473	\$ 460,720	\$ 221,147	\$ 43,090	\$ 1,010	\$ 6,074	\$ 18,526	\$ 173,097	\$ 3,964	\$ 358,990	\$ 668	\$ 31,218	\$ 1,593,977
Receivables	73,649	84,501	8,583	213,048	-	4,730	-	38,271	19,135	-	-	-	441,917
Due from other funds	-	-	-	-	-	-	-	21,399	10,699	-	-	-	32,098
Total assets	<u>\$ 349,122</u>	<u>\$ 545,221</u>	<u>\$ 229,730</u>	<u>\$ 256,138</u>	<u>\$ 1,010</u>	<u>\$ 10,804</u>	<u>\$ 18,526</u>	<u>\$ 232,767</u>	<u>\$ 33,798</u>	<u>\$ 358,990</u>	<u>\$ 668</u>	<u>\$ 31,218</u>	<u>\$ 2,067,992</u>
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 2,245	\$ -	\$ 24,919	\$ 3,816	\$ (1,775)	\$ -	\$ -	\$ -	\$ -	\$ 29,205
Intergovernmental payables	-	-	-	-	-	-	-	-	63,254	-	-	-	63,254
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,245</u>	<u>\$ -</u>	<u>\$ 24,919</u>	<u>\$ 3,816</u>	<u>\$ (1,775)</u>	<u>\$ 63,254</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,459</u>
Fund balances:													
Committed - special revenue projects (deficit)	\$ 349,122	\$ 545,221	\$ 229,730	\$ 253,893	\$ 1,010	\$ (14,115)	\$ 14,710	\$ 234,542	\$ (29,456)	\$ 358,990	\$ 668	\$ 31,218	\$ 1,975,533
Total fund balances	<u>\$ 349,122</u>	<u>\$ 545,221</u>	<u>\$ 229,730</u>	<u>\$ 253,893</u>	<u>\$ 1,010</u>	<u>\$ (14,115)</u>	<u>\$ 14,710</u>	<u>\$ 234,542</u>	<u>\$ (29,456)</u>	<u>\$ 358,990</u>	<u>\$ 668</u>	<u>\$ 31,218</u>	<u>\$ 1,975,533</u>
Total liabilities and fund balances	<u>\$ 349,122</u>	<u>\$ 545,221</u>	<u>\$ 229,730</u>	<u>\$ 256,138</u>	<u>\$ 1,010</u>	<u>\$ 10,804</u>	<u>\$ 18,526</u>	<u>\$ 232,767</u>	<u>\$ 33,798</u>	<u>\$ 358,990</u>	<u>\$ 668</u>	<u>\$ 31,218</u>	<u>\$ 2,067,992</u>

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

EXHIBIT 5

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2022

	Drainage District No. 1	Drainage District No. 2	Drainage District No. 3	Health Unit Fund	Ambulance Rededication Fund	Criminal Court Fund	Emergency Preparedness Fund	Economic Development Fund	Fire Protection Fund	American Rescue Funds Fund	Coroner Fund	Health Unit Rededicated Fund	Total
REVENUES													
Taxes:													
Ad valorem	\$ 67,807	\$ 85,368	\$ 29,720	\$ 208,829	\$ -	\$ -	\$ -	\$ 65,392	\$ -	\$ -	\$ -	\$ -	\$ 457,116
Sales tax	-	-	-	-	-	-	-	347,986	-	-	-	-	347,986
Intergovernmental revenues:													
State funds:													
State revenue-sharing	1,446	3,117	694	5,195	-	-	-	-	-	-	-	-	10,452
Other state grants	-	-	-	-	-	-	-	42,725	-	-	-	-	42,725
Fees, charges, and commissions	-	-	-	-	-	-	190,099	-	-	-	6,278	-	196,377
Fines and forfeitures	-	-	-	-	-	92,794	-	-	-	-	-	-	92,794
Investment income	2,292	1,339	2,177	2,301	53	37	38	2,406	-	189	-	46	10,878
Other revenue	-	-	-	-	-	51,460	19,012	20,983	-	420,914	-	-	512,369
Total revenue	\$ 71,545	\$ 89,824	\$ 32,591	\$ 216,325	\$ 53	\$ 144,291	\$ 209,149	\$ 479,692	\$ -	\$ 421,103	\$ 6,278	\$ 46	\$ 1,670,697
EXPENDITURES													
General government:													
Judicial	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ 239,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,721
Finance and administrative	3,041	4,091	3,759	-	28,800	-	12,408	17,029	-	342,533	8,797	-	420,458
Public safety	-	-	-	-	-	-	168,205	-	-	-	-	-	168,205
Public works	34,602	71,905	20,914	-	-	-	-	5,100	-	-	-	-	132,521
Health and welfare	-	-	-	82,085	-	-	-	-	-	-	-	-	82,085
Economic development	-	-	-	-	-	-	-	383,871	-	-	-	-	383,871
Debt service:													
Principal retirement	-	-	-	-	16,541	-	-	-	-	-	-	-	16,541
Interest expense	-	-	-	-	26,239	-	-	-	-	-	-	-	26,239
Capital outlay	-	-	-	108,312	-	-	36,009	20,874	-	107,317	-	-	272,512
Total expenditures	\$ 37,643	\$ 75,996	\$ 24,673	\$ 191,797	\$ 71,580	\$ 239,321	\$ 216,622	\$ 426,874	\$ -	\$ 449,850	\$ 8,797	\$ -	\$ 1,743,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 33,902	\$ 13,828	\$ 7,918	\$ 24,528	\$ (71,527)	\$ (95,030)	\$ (7,473)	\$ 52,618	\$ -	\$ (28,747)	\$ (2,519)	\$ 46	\$ (72,456)
OTHER FINANCING SOURCES (USES)													
Transfers in	\$ -	\$ -	\$ -	\$ (60,000)	\$ 68,000	\$ 100,000	\$ 11,822	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 121,822
Transfers out	-	-	-	-	-	-	-	(31,590)	-	-	-	-	(31,590)
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ (60,000)	\$ 68,000	\$ 100,000	\$ 11,822	\$ (31,590)	\$ -	\$ -	\$ 2,000	\$ -	\$ 90,232
Net change in fund balances (deficit)	\$ 33,902	\$ 13,828	\$ 7,918	\$ (35,472)	\$ (3,527)	\$ 4,970	\$ 4,349	\$ 21,028	\$ -	\$ (28,747)	\$ (519)	\$ 46	\$ 17,776
FUND BALANCES - BEGINNING (deficit)	315,220	531,393	221,812	289,365	4,537	(19,085)	10,361	213,514	(29,456)	387,737	1,187	31,172	1,957,757
FUND BALANCES - ENDING (deficit)	\$ 349,122	\$ 545,221	\$ 229,730	\$ 253,893	\$ 1,010	\$ (14,115)	\$ 14,710	\$ 234,542	\$ (29,456)	\$ 358,990	\$ 668	\$ 31,218	\$ 1,975,533

SECTION VI
REPORT ON INTERNAL
CONTROL AND COMPLIANCE



209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
Tel: 318-323-4481
Fax: 318-323-2188

www.silassimmons.com

**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**

Police Jurors
Tensas Parish Police Jury
St. Joseph, 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 Tensas Parish Police Jury as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Tensas Parish Police Jury's basic financial statements, and have issued our report thereon dated June 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tensas Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tensas Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tensas 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 the 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 Tensas Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying Schedule of Findings as Item 2022-1.

Tensas Parish Police Jury's Response to Findings

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

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 cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
June 30, 2023

SCHEDULE OF FINDINGS

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

SCHEDULE OF FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2022

SUMMARY OF AUDIT RESULTS

Financial Statements:

- | | |
|--|------------------------------------|
| 1. Type of auditor's report issued on the financial statements: | Adverse, Qualified,
Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified that are not considered to be material weaknesses? | No |
| 3. Material noncompliance relating to the financial statements? | Yes |

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**SUPPLEMENTARY INFORMATION SCHEDULES
DECEMBER 31, 2022**

**STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
----------------	---	-------------------------------	---	--

Section I - Internal Control and Compliance Material to the Financial Statements:
None

Section II - Internal Control and Compliance Material to Federal Awards:
None

Section III - Management Letter:
None

TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND
CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Reference No.</u>	<u>Description of Finding</u>
----------------------	-------------------------------

Section I - Internal Control and Compliance Material to the Financial Statements:

2022-1 **Late Filing of Audit Report (Compliance)**

Condition: The Police Jury's audited financial statements were not submitted to the Louisiana Legislative Auditor by the statutory date of June 30, 2023, through no fault of their own.

Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by June 30, 2023.

Cause: The financial statements were due on June 30, 2023, but due to the Police Jury's independent auditor, Silas Simmons, LLP's staffing shortages, the audit was unable to be completed by the due date.

Effect: The Police Jury is on the noncompliance list with the State of Louisiana.

Recommendation: We recommend that the Police Jury request that its independent auditor complete the annual audit by the statutory due date.

Corrective Action Taken: The independent auditor will complete the annual audit by the statutory due date in the future.

Contact Person: Secretary/Treasurer - Pauline Doyle

Section II - Internal Control and Compliance Material to Federal Awards:

None

Section III - Management Letter:

None

SECTION VII
APPLYING AGREED-UPON PROCEDURES



209 N. Commerce St.
Natchez, MS 39120
P. O. Box 1027
Natchez, MS 39121
Tel: 601-442-7411
Fax: 601-442-8551

2120 Forsythe Ave.
Monroe, LA 71201
P. O. Box 4550
Monroe, LA 71211
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Fax: 318-323-2188

www.silassimmons.com

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Tensas Parish Police Jury
and the Louisiana Legislative Auditor

We have performed the procedures in the attached supplement, which were agreed to by the Tensas Parish Police Jury (the Jury) enumerated below on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022, through December 31, 2022. The Jury's management is responsible for those control and compliance areas identified in the SAUPs.

The Jury 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 control and compliance areas identified in LLA's SAUPs for the fiscal period January 1, 2022, through December 31, 2022. 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.

Our procedures and findings are included in the supplement to this report

We were engaged by the Tensas Parish Police Jury 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 control and compliance 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 Tensas Parish Police Jury 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 control and compliance 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.

Silas Simmons, LLP

Natchez, Mississippi
June 30, 2023

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories, if applicable, to public funds and the entity's operations:
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
 - b) *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) *Disbursements*, including processing, reviewing, and approving.
 - d) *Receipts/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e) *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
 - f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
 - j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
 - k) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
 - l) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: We reviewed the written policies and procedures for the related functions listed above in the procedures, and we found that the Jury has appropriate policies and procedures for each of the above procedures.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned 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 unassigned fund balance in the general fund.

Findings: We obtained a copy of the Jury's minutes for the fiscal period. We reviewed the minutes to determine whether the managing board met on a frequency in accordance with the board's enabling legislation, charter, or equivalent document. We reviewed the minutes to determine whether they referenced or included monthly budget-to-actual comparisons. We obtained a copy of the prior year audit report and observed the unrestricted fund balance in the general fund as being positive.

No exceptions were noted to the above procedures.

Bank Reconciliations

3. Obtain a listing of entity 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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated or 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 it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Findings: We obtained a listing of bank accounts from the list management gave for bank confirmations and had management identify the main operating bank account. We selected the main operating bank account and randomly selected four additional bank accounts. We obtained the related bank statements and randomly selected one month from the fiscal period to review whether bank reconciliations had been prepared within two months of the related statement closing date, included evidence of a member of management unrelated to cash the cash collection/disbursement process had reviewed each bank reconciliation, and included documentation that management has researched reconciling items that have been outstanding for more than 12 months from the closing date.

No exceptions were noted to the above procedures.

Collections (excluding electronic funds transfers)

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 five deposit sites (or all deposit sites if less than five).

Findings: We reviewed a listing of deposit sites for the fiscal period and management's representation that the listing is complete. The Jury only has one deposit site.

No exceptions were noted on the above procedures.

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., five collection locations for five 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 responsible for cash collections do not share cash drawers/registers.
 - 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.
 - 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.
 - 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/official verifies the reconciliation.

Findings: We obtained a listing of collection locations and management's representation that the listing is complete. The Jury has only one collection location at the one deposit site. We obtained written policies and procedures and inquired of management and employees to determine whether employees who are responsible for cash collections do not share cash drawers/registers, do not prepare/make bank deposits, and are not responsible for posting collection entries to the general ledger or subsidiary ledgers, and employees responsible for reconciling cash collections to the general ledger or subsidiary ledger(s) are not responsible for collecting cash.

No exceptions were noted to the above procedures.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Findings: We inquired of management to determine if they are covered by a bond or insurance policy for theft to determine that there is a blanket policy covering theft.

No exceptions to the above procedures.

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

- 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 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 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

Findings: We randomly selected two deposit dates for each of the five bank accounts selected under Procedure 3 and performed the procedures above by observing that receipts are sequentially pre-numbered and traced to collection documentation and the bank statements. We observed that deposits were made within one business day of receipt and that the deposits were traced from the bank statements to the general ledger.

No exceptions were noted during the above procedures.

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

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

Findings: We obtained a listing of locations that process payments and management's representation that the listing is complete. The Jury has one location for processing payments.

No exceptions were noted during the above procedures.

9. For each location selected under Procedure 8, 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.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - 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.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Findings: Using the Jury's one location, we inquired of employees involved with non-payroll purchasing and payment functions and obtained written policies and procedures.

No exceptions were noted during the above procedures.

10. For each location selected under Procedure 8, 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 five disbursements for each location, obtain supporting documentation for each transaction, and:
 - a) Observe whether the disbursement matched the related original itemized invoice and that supporting documentation indicates deliverables included on the invoice were received by the entity.
 - b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under Procedure 9, as applicable.

Findings: For each location from Procedure 8, we obtained the nonpayroll disbursement transaction population and management's representation that the population is complete. We randomly selected five disbursements and obtained the documentation that the disbursement matched the related original invoice and the related documentation that the related documentation included evidence of segregation of duties tested under Procedure 9.

No exceptions were noted during the above procedures.

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

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

Findings: We obtained a listing of all active cards from management and management's representation that the listing was complete.

No exceptions were noted during the above procedures.

12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) Observe that finance charges and late fees were not assessed on the selected statements.

Findings: We selected the monthly statements for the five accounts for one month randomly selected and observed that the statements were reviewed and approved.

No exceptions were noted to the above procedures.

13. Using the monthly statements or combined statements selected under Procedure 12, 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 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). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Findings: For four of the statements, 10 transactions (or all transactions if less than 10) were selected and supporting documentation was obtained. Each transaction was supported by an original itemized receipt that identified what was purchased and written documentation of individuals in meals for meal charges.

No exceptions were noted during the above procedures.

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

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
 - a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe 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).
 - d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: We obtained a listing of all travel and travel-related expense reimbursements during the fiscal period and obtained management's representation that the listing is complete. We randomly selected five reimbursements and obtained the supporting documentation to observe how the reimbursement was determined, what the purpose was, and if the reimbursement was approved appropriately.

No exceptions were noted to the above procedures.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:
 - a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
 - c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).
 - d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Findings: We obtained a list of all contracts in effect during the fiscal period and management's representation that the listing is complete. We observed that the contract was in accordance with the Louisiana Public Bid Law and observed that the contract was approved by the governing body/board. We randomly selected one payment from the fiscal period, the supporting invoice, and agreed the invoice to the contract terms.

No exceptions were noted on the above procedures.

Payroll and Personnel

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

Findings: We obtained a listing of employees with their related salaries and randomly selected five employees to determine if compensation paid to them was in compliance with the terms of their employment contract. We also checked for any changes made to hourly pay rates/ salaries during the fiscal period.

No exceptions were noted on the above procedures.

17. Randomly select one pay period during the fiscal period. For the five employees or officials selected under Procedure 16, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Findings: We randomly selected five employees to determine if each selected employee documented their daily attendance and leave, whether there was written documentation that supervisors approved the attendance and leave of the selected employees/ officials, and whether there was a written documentation that the Jury maintained written leave record on the selected employees.

No exceptions were noted to the above procedures.

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

Findings: We inquired with management as to whether any employees/officials were terminated during the fiscal period.

No exceptions to the above procedures.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings: We reviewed remittances and cancelled checks to verify payroll taxes were remitted timely to appropriate agencies.

No exceptions were noted during the above procedures.

Ethics

20. Using the five randomly selected employees/officials from Procedure 16 under "Payroll and Personnel", obtain ethics documentation from management, and:
- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Findings: For the five employees selected from Procedure 16, we observed documentation that demonstrates each employee completed one hour of ethics training during the fiscal period and documentation that demonstrates each employee attested through signature verification that he/she has read the Jury's policy during the fiscal period.

No exceptions were noted during the above procedures.

Debt Service

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

Findings: Obtained a listing of bonds/notes and other debt instruments issued during the fiscal period, and we obtained management's representation that the listing is complete. We selected all debt instruments on the listing, and obtained supporting documentation.

No exceptions were noted during the above procedures.

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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Findings: The Jury is in compliance with its debt covenants.

No exceptions were noted during the above procedures.

Fraud Notice

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.

Findings: Management is not aware of any misappropriation of public funds.

No exceptions were noted during the above procedures.

24. Observe 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.

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

No exceptions were noted during the above procedures.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- 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.
- 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 three months.
- 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 five 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.

Findings: Obtained the Jury's most recent documentation that it has backed up its critical data and verified that the backups can be restored.

No exceptions were noted during the above procedures.

Sexual Harassment

26. Using the five 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.

Findings: Using the five randomly selected employees/officials from Procedure 16, we found that the Jury has adequate documentation that each employee/official completed at least one hour of sexual harassment training during the calendar year.

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).

Findings: The Jury posted its sexual harassment policy and complaint procedure on its website.

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.

Findings: The Jury is not aware of any complaints of sexual harassment.

TENSAS PARISH POLICE JURY
SCHEDULE OF EXCEPTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

Reference Number

Description of Exception

There are no exceptions in the current year.