

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**



**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the
Union Parish Police Jury
Farmerville, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements 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 discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury, as of December 31, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*. 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 Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

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

Responsibilities of Management for the Financial Statements

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

**Union Parish Police Jury
Farmerville, Louisiana**

Independent Auditor's Report
December 31, 2021

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 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 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 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 budgetary comparison information (49-54) the Schedule of Post-Employment Benefits Other than Pension - Schedule of Funding Progress (55); the Schedule of Employer's Proportionate Share of Net Pension Liability (56); and the Schedule of Employer's Contributions (57) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Union Parish Police Jury
Farmerville, Louisiana**

Independent Auditor's Report
December 31, 2021

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's primary government financial statements. The accompanying supplementary information (combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; the Justice Schedule (Receiving Entity); and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head, Justice System Funding Schedule - Receiving Entity; and the Schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 29, 2022

Basic Financial Statements

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2021**

ASSETS	
Cash and cash equivalents	\$ 19,670,119
Investments	2,514,531
Receivables	3,627,475
Capital assets, net of accumulated depreciation	9,482,840
Net pension asset	817,084
TOTAL ASSETS	<u>36,112,049</u>
DEFERRED OUTFLOWS	
Deferred outflows - pension related	825,431
Deferred outflows - OPEB related	28,287
TOTAL DEFERRED OUTFLOWS	<u>853,718</u>
LIABILITIES	
Accounts, salaries and other payables	508,197
Deposits due others	78,070
Compensated absences	535,898
Capital lease payable	43,145
Public building revenue bonds due within one year	23,000
Public building revenue bonds due in more than one year	72,000
Net OPEB obligation	744,354
Net pension liability	3,292
Landfill closure/postclosure care	11,008,530
TOTAL LIABILITIES	<u>13,016,486</u>
DEFERRED INFLOWS	
Deferred inflows - pension related	1,729,324
Deferred inflows - OPEB related	193,303
TOTAL DEFERRED INFLOWS	<u>1,922,627</u>
NET POSITION	
Net investment in capital assets	9,344,695
Restricted for landfill closure/postclosure care	8,830,718
Unrestricted	3,851,241
TOTAL NET POSITION	<u>\$ 22,026,654</u>

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,242,153	\$ 451,722	\$ 2,349,140	\$ -	\$ 1,558,709
Public safety	4,764,943	3,690,590	145,929	-	(928,424)
Public works	8,228,175	1,620,803	607,169	-	(6,000,203)
Health and welfare	3,163,632	-	2,773,467	-	(390,165)
Culture and recreation	650,877	8,719	93,791	-	(548,367)
Economic development and assistance	52,437	-	-	-	(52,437)
Transportation	241,759	14,734	8,883	24,843	(193,299)
Interest expense	26,903	-	-	-	(26,903)
Total governmental activities	<u>\$ 18,370,879</u>	<u>\$ 5,786,568</u>	<u>\$ 5,978,379</u>	<u>\$ 24,843</u>	<u>(6,581,089)</u>
General revenues:					
Property taxes levied for:					
General purposes					645,685
Public works					1,643,743
Culture and recreation					488,300
Sales and use taxes levied for public works					3,009,199
Other taxes, penalties and interest					27,677
Grants and contributions not restricted to specific programs					539,519
Unrestricted investment earnings					7,836
Gain on sale of capital assets					3,299
Proceeds from insurance					137,599
Donations					1,340
Other					741,819
Total general revenues					<u>7,246,016</u>
Change in net position					<u>664,927</u>
Net position at beginning of year					<u>21,361,727</u>
Net position at end of year					<u><u>\$ 22,026,654</u></u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2021**

ASSETS	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	AMERICAN RESCUE	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Cash and cash equivalents	\$ 569,010	\$ 96,609	\$ 432,939	\$ 14,032,989	\$ 838,154	\$ 1,961,098	\$ 1,739,320	\$ 19,670,119
Investments	531,905	162,347	309,747	846,814	40,482	-	623,236	2,514,531
Receivables	770,904	904,415	742,554	513,343	154,209	-	542,050	3,627,475
Due from other funds	12,540	-	-	-	-	-	-	12,540
Total assets	\$ 1,884,359	\$ 1,163,371	\$ 1,485,240	\$ 15,393,146	\$ 1,032,845	\$ 1,961,098	\$ 2,904,606	\$ 25,824,665
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ 66,959	\$ 43,011	\$ 69,659	\$ 30,115	\$ 62,400	\$ -	\$ 55,229	\$ 327,373
Salaries and related payables	179,265	-	-	-	-	-	1,559	180,824
Deposits due others	-	75,100	2,000	-	-	-	-	77,100
Due to other funds	-	-	-	-	-	-	12,540	12,540
Due to others	-	-	-	-	-	-	969	969
Total liabilities	246,224	118,111	71,659	30,115	62,400	-	70,297	598,806
Fund equity - fund balances:								
Restricted	-	1,045,260	1,413,581	15,363,031	970,445	1,961,098	2,846,849	23,600,264
Unassigned	1,638,135	-	-	-	-	-	(12,540)	1,625,595
Total fund equity - fund balances	1,638,135	1,045,260	1,413,581	15,363,031	970,445	1,961,098	2,834,309	25,225,859
Total liabilities and fund equity	\$ 1,884,359	\$ 1,163,371	\$ 1,485,240	\$ 15,393,146	\$ 1,032,845	\$ 1,961,098	\$ 2,904,606	\$ 25,824,665

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE
SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Total fund balances - governmental funds	\$ 25,225,859
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets	9,482,840
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	853,718
Deferred inflows	(1,922,627)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements:	
Compensated absences	(535,898)
Capital lease payable	(43,145)
Revenue bonds	(95,000)
Net OPEB obligation	(744,354)
Net pension asset	817,084
Net pension liability	(3,292)
Landfill closure/postclosure obligation	<u>(11,008,530)</u>
Net position of governmental activities	<u>\$ 22,026,655</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	AMERICAN RESCUE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:										
Taxes:										
Ad valorem	\$ 645,466	\$ 896,163	\$ 747,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,519	\$ 2,777,728
Sales and use	-	-	-	3,009,199	-	-	-	-	-	3,009,199
Other taxes, penalties, and interest	27,677	-	-	-	-	-	-	-	-	27,677
Licenses and permits	186,271	-	-	-	-	-	-	-	-	186,271
Intergovernmental funds:										
Federal funds	2,198	17,827	4,042	-	-	2,053,283	24,843	2,147,110	824,272	5,073,575
State funds:										
Severance taxes	539,519	-	-	-	-	-	-	-	-	539,519
State revenue sharing	54,144	73,738	73,738	-	-	-	-	-	44,047	245,667
Parish transportation	-	348,239	-	-	-	-	-	-	-	348,239
Fire insurance rebate	91,585	-	-	-	-	-	-	-	-	91,585
Other state funds	145,688	89,585	-	-	-	-	-	-	8,883	244,156
Fees, charges and commissions for services	39,791	3,197	-	1,617,606	3,305,079	-	-	-	408,129	5,373,802
Fines and forfeitures	-	-	-	-	-	-	-	-	161,194	161,194
Use of money and property	20,377	75	143	3,545	19	-	-	-	48,978	73,137
Other revenues	94,133	19,013	-	27,526	34,862	-	-	-	523,727	699,261
Donations	-	-	-	-	-	-	-	-	1,340	1,340
Total revenues	<u>1,846,849</u>	<u>1,447,837</u>	<u>825,503</u>	<u>4,657,876</u>	<u>3,339,960</u>	<u>2,053,283</u>	<u>24,843</u>	<u>2,147,110</u>	<u>2,509,089</u>	<u>18,852,350</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	AMERICAN RESCUE	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Expenditures:										
Current:										
General government:										
Legislative	\$ 138,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,026
Judicial	254,162	-	-	-	-	-	-	-	164,683	418,845
Elections	33,153	-	-	-	-	-	-	-	-	33,153
Finance and administrative	228,516	-	-	-	-	-	-	-	-	228,516
Other general government	482,635	-	-	-	-	-	-	-	-	482,635
Public safety	376,940	-	-	-	3,240,215	-	-	166,012	776,746	4,559,913
Public works	-	2,183,644	1,887,395	1,932,023	-	-	-	-	862,537	6,865,599
Health and welfare	264,969	-	-	-	-	2,053,283	-	20,000	810,514	3,148,766
Culture and recreation	1,800	-	-	-	-	-	-	-	553,415	555,215
Economic development and assistance	49,681	-	-	-	-	-	-	-	-	49,681
Transportation	-	-	-	-	-	-	24,843	-	48,537	73,380
Debt service	-	-	-	-	-	-	-	-	48,903	48,903
Capital outlay	-	315,851	-	29,005	9,904	-	-	-	119,178	473,938
Total expenditures	1,829,882	2,499,495	1,887,395	1,961,028	3,250,119	2,053,283	24,843	186,012	3,384,513	17,076,570
Excess (deficiency) of revenues over expenditures	16,967	(1,051,658)	(1,061,892)	2,696,848	89,841	-	-	1,961,098	(875,424)	1,775,780
Other sources (uses):										
Operating transfers in	832,500	820,000	-	-	-	-	-	-	767,000	2,419,500
Proceeds from the sale of assets	-	36,549	-	11,731	-	-	-	-	-	48,280
Proceeds from insurance	-	137,599	-	-	-	-	-	-	-	137,599
Operating transfers out	(837,000)	-	-	(1,582,500)	-	-	-	-	-	(2,419,500)
Total other sources (uses)	(4,500)	994,148	-	(1,570,769)	-	-	-	-	767,000	185,879
Net change in fund balances	12,467	(57,510)	(1,061,892)	1,126,079	89,841	-	-	1,961,098	(108,424)	1,961,659
Fund balances at beginning of year	1,625,668	1,102,770	2,475,473	14,236,952	880,604	-	-	-	2,942,733	23,264,200
Fund balances at end of year	\$ 1,638,135	\$ 1,045,260	\$ 1,413,581	\$ 15,363,031	\$ 970,445	\$ -	\$ -	\$ 1,961,098	\$ 2,834,309	\$ 25,225,859

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balances - total governmental funds \$ 1,961,659

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay 473,938
Depreciation (904,246)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position. (44,981)

Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position. 64,000

Payments of long-term debt, including contributions to the OPEB obligation, are reported as expenditures in governmental funds. However, these amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.

Net change in OPEB liability and deferred items (161,686)
Net change in net pension liability and deferred items 291,049
Net change in landfill closure/postclosure liability (1,014,806)
Change in net position of governmental activities \$ 664,927

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2021**

ASSETS

Cash and cash equivalents	\$ 424,888
Other assets	<u>5,305</u>
TOTAL ASSETS	<u>\$ 430,193</u>

LIABILITIES

Due to inmates	<u>\$ 430,193</u>
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The accompanying notes are an integral part of these financial statements.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unsettled balances due to prisoners and others - beginning	\$ 365,158
Additions	4,455,325
Reductions	<u>4,390,290</u>
Unsettled balances due to prisoners and others - ending	<u>\$ 430,193</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Introduction

Union Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by nine police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2024. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Union Parish, established by Act 12 of the Louisiana Legislature in 1839, is located in the north central part of the state and occupies 878 square miles of land with a population of 22,571 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government; to construct and maintain roads and bridges, drainage systems, sewerage systems, water works systems, parish prisons, health units, and hospitals; to manage solid waste disposal; to provide for fire protection, recreation, and parks, road lighting and marking, and the health and welfare of the poor, disadvantaged, and unemployed; to promote economic development and tourism; and to regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury employs approximately 170 employees (5 in the central office, 4 in the courthouse, 5 in the 911 office, 12 in the library, 3 at the health unit, 1 in emergency preparedness, 75 at the detention center and 65 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 1,016 miles of parish roads.

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The accompanying financial statements and notes thereto are presented in accordance with Statement No. 34.

GASB Statement No. 14, *The Reporting Entity*, as amended, 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 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 No. 14, as amended, 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. In accordance with GASB Statement 14, as amended, the reporting entity for Union Parish consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Introduction (Continued)

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

- The police jury appoints a voting majority of the organization’s governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the police jury.
- The entity is fiscally dependent on the police jury.
- The nature and significance of the relationship between the police jury and the entity is such that exclusion would cause the financial statements of the police jury to be misleading or incomplete.

Based on the previous criteria, the police jury has determined that the following component units are part of the Union Parish reporting entity:

Component Units:	Fiscal Year End	Criteria Used
Union Parish:		
Assessor	December 31	2 & 3
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Communications District	December 31	1 & 3
Tourist Commission	December 31	1 & 3
Library	December 31	2 & 3
Third Judicial District Criminal Court (Union Parish)	December 31	2 & 3
Waterworks District No. 1	December 31	1 & 3
Rocky Branch Waterworks District	December 31	1 & 3
Tri-Ward Hospital Service District	December 31	1 & 3
East Union Hospital Service District	March 31	1 & 3
Rocky Branch-Crossroads Fire Protection District	December 31	1 & 3
Ward 5 Fire Protection District	December 31	1 & 3
North Union Fire Protection District	December 31	1 & 3
Spencer-West Sterlington Fire Protection District	December 31	1 & 3
Northeast Union Fire Protection District	December 31	1 & 3
Sadie-Tiger Bend Fire Protection District	December 31	1 & 3
Bernice Area Fire Protection District	December 31	1 & 3
Farmerville Area Fire Protection District	December 31	1 & 3

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Introduction (Continued)

Considered in the determination of component units of the reporting entity was the Union Parish School Board, the District Attorney for the Third Judicial District, the Third Judicial District Court, and the various municipalities in the parish. It was determined that these governmental entities are not component units of Union Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Union Parish Police Jury.

GASB Statement 14, as amended, provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Union Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Union Parish Library, the Union Parish Detention Center, Union Parish Communications District, and the Third Judicial District Criminal Court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 non-fiduciary activities of the primary government. 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.

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.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. 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.

Ad valorem taxes, sales taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

The police jury's current year financial statements include the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road Maintenance Fund accounts for the maintenance of the parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, sales and use taxes, a specific parish wide ad valorem tax, state revenue sharing funds, and interest earnings.

The Road Construction Fund accounts for major upgrades and repairs of parish highways, streets, and bridges. Financing is provided by state revenue sharing, interest earnings, and a specific parish wide ad valorem tax.

The Sales Tax Landfill Fund accounts for operation of the Union Parish Sanitary Landfill. Financing is provided by a parish wide sales tax, dumping fees, and interest earned on deposits. In accordance with the tax proposition, excess taxes not required for operation of the landfill are transferred to other funds for road construction and maintenance, solid waste collection, and the retirement of long-term debt associated with operation of the landfill.

The Detention Center Commission Fund accounts for the cost of housing prisoners convicted of state and federal offenses at the parish prison. Financing is provided by fees charged the state and federal governments and transfers from the General Fund.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation (Continued)

The Workforce Investment Act (WIA) Fund accounts for grants from the United States Department of Labor through the Louisiana Department of Labor. Grants flow through the police jury, the grant recipient, to Workforce Investment Board #82, the program operator. The program, more fully discussed at note 13, provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment. The program is reported on a June 30 year end.

The Capital Projects Airport Grant Fund accounts for grants from the Federal Aviation Administration.

The American Rescue Plan Fund accounts for funds received under the federal American Rescue Plan Act.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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.

Fund Balance Type Definitions

In accordance with Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, Union Parish Police Jury classifies governmental fund balances as follows:

- Non-spendable Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- Restricted Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- Committed Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end. Fund balance may be committed by the Union Parish Police Jury.
- Assigned Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Union Parish Police Jury.
- Unassigned Includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 allows the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, all investments of the police jury consist of deposits in the Louisiana Asset Management Pool and a trust account at a bank. Investments for the police jury are reported at fair value.

Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

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 property tax receivables are shown net of uncollectible accounts. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15th. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	2.79	2.79	Indefinite
Road Maintenance	6.15	6.15	2026
Road Construction	5.13	5.13	2026
Library	2.40	2.40	2026
Library - Support	1.00	1.00	2029
Council on Aging	1.63	1.63	2022

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and payables.

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2021 assessed valuation (amounts expressed in thousands):

	2021 Assessed Valuation	Percent of Total Assessec Valuation
Midcontinent Express Pipeline, LLC	\$11,783,550	6.27%
Foster Poultry Farms	9,822,249	5.23%
Gulf South Pipeline Company, LP	7,413,910	3.95%
Claiborne Electric Cooperative, Inc.	5,806,360	3.09%
CenturyTel Service Group, LLC	4,075,407	2.17%
Enable Gas Transmission, LLC	3,400,670	1.81%
Entergy Louisiana, Inc.	3,209,700	1.71%
Weyerhaeuser Company	1,882,106	1.00%
Enviro Services Rental, LLC	1,981,061	1.05%
Trans-Union Interstate Pipeline LP	1,661,290	0.88%
Total	<u>\$51,036,303</u>	<u>27.18%</u>

Union Parish has a one percent sale and use tax, which was passed by the voters on April 30, 1983, for an indefinite period. The net proceeds of the tax (after necessary costs of collection) are used: (1) to construct, acquire, improve, maintain, and operate solid waste collection and disposal facilities; (2) to construct, improve, and maintain streets, roads, and bridges; and (3) to fund the retirement of bonds issued to construct any of the above capital facilities. The Lincoln Parish Sales and Use Tax Commission, through an agreement with the Union Parish Sales and Use Tax Commission, serves as the sales tax collection agency for the parish.

The Commission provides collection services for a fee of one and one-quarter percent of amounts actually collected.

Capital assets

Capital assets, which include property, plant, equipment, etc., are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost.

Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$5,000 or more for capitalizing assets.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	20 - 30 Years
Buildings and improvements	20 - 40 Years
Fire, sewer and water systems improvements	20 - 30 Years
Public works equipment	5 - 15 Years
Vehicles	3 - 7 Years
Office furniture and equipment	5 - 10 Years
Library materials	5 Years

Compensated absences

The following policies relating to vacation and sick leave are currently in effect:

Full-time employees of the Union Parish Library earn from 8 to 20 days of annual leave each year, depending upon their classification and length of service. After ten years of continuous service, employees receive an additional two days of annual leave each year. Annual leave cannot be carried forward to succeeding years. Full-time employees earn 12 days of sick leave each year while employees working between 20 and 40 hours per week earn sick leave on a pro rata basis. Sick leave may be accumulated without limitation. Upon reaching retirement, an employee has the option of being paid for accumulated leave up to 100 hours at his or her current rate of pay or having it applied toward the retirement benefit calculation.

Employees of the district attorney's office paid from the Criminal Court Special Revenue Fund earn 12 days of annual leave and 12 days of sick leave per year. Leave cannot be accumulated and carried forward to succeeding years. There is no formal leave policy for employees of the district judge's office paid from the Criminal Court Fund.

All full-time employees of the police jury earn annual leave at rates varying from 6 to 18 days per year, depending upon their length of service. All permanent part-time employees earn annual leave on a pro rata basis. Annual leave may be accumulated to an unlimited number of days. Upon resignation, retirement, or death, accumulated annual leave of up to 300 hours is paid at the employee's current rate of pay. In addition, all full-time employees earn 12 days of sick leave each year and all permanent part-time employees earn sick leave on a pro rata basis. Sick leave may be accumulated to an unlimited number of days. Employees have the option, upon retirement, of being paid for sick leave up to 100 hours or applying sick leave to retirement.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated absences (continued)

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Long-term obligations

In the government-wide financial statements, long-term obligations, such as certificates of indebtedness and compensated absences are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental fund types recognize long-term obligations only to the extent that they will be paid with current resources.

Restricted net position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net asset use are either:

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

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

Extraordinary and special items

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

Estimates

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 2 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that the police jury's deposits may not be returned to it in the event of a bank failure. The police jury's policy to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2021, the police jury has cash and cash equivalents (book balances) totaling \$20,095,007 (including \$8,830,718 in the landfill assurance trust account, \$186,163 in the inmate trust agency fund, and \$238,725 in the inmate banking agency fund) as follows:

Demand deposits	\$ 19,669,519
Petty cash	<u>600</u>
Total	\$ 19,670,119
Amounts held in agency funds	<u>424,888</u>
Total	<u>\$ 20,095,007</u>

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. As of December 31, 2021, the police jury had bank balances of \$20,372,652 (including \$8,830,718 in the landfill assurance trust account, \$186,163 in the inmate trust agency fund, and \$238,725 in the inmate banking agency fund) of which \$19,872,652 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>19,872,652</u>
Total balances exposed to custodial credit risk	<u>19,872,652</u>
Total bank balances	<u>\$ 20,372,652</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 3 - INVESTMENTS

Investments held at December 31, 2021, consist of \$2,514,531 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-I/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor's; (2) custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 4 - RECEIVABLES

The receivables of \$3,627,475 at December 31, 2021, are as follows:

	Taxes	Due From Other Governments		Accounts and Other	Total
		Federal	State		
General	\$ 575,839	\$ -	\$ 195,065	\$ -	\$ 770,904
Road Maintenance	801,283	-	103,132	-	904,415
Road Construction	668,388	-	74,166	-	742,554
Sales Tax Landfill	324,954	-	-	188,389	513,343
Detention Center	-	-	-	154,209	154,209
Other governmental	443,010	6,026	88,580	4,434	542,050
Total	<u>\$ 2,813,474</u>	<u>\$ 6,026</u>	<u>\$ 460,943</u>	<u>\$ 347,032</u>	<u>\$ 3,627,475</u>

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

As of December 31, 2021, the CDBG Fund owed the General Fund \$12,540, due to an overdraft in the Master Bank Fund.

Interfund transfers during the year ended December 31, 2021, were as follows:

	General	Transfers out		Total
		General	Sales Tax Landfill	
Transfers in General	\$ -	\$ 832,500	\$ 832,500	
Road Maintenance	820,000	-	820,000	
Nonmajor Funds	17,000	750,000	767,000	
Total	<u>\$ 837,000</u>	<u>\$ 1,582,500</u>	<u>\$ 2,419,500</u>	

Transfers from the General Fund to other funds were operating transfers approved via the budget. Transfers to the General Fund from the Sales Tax Landfill Fund were unrestricted dumping fees. Transfers from the Sales Tax Landfill Fund to the Solid Waste Collection Fund were surplus sales taxes, as provided by the tax proposition.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 6 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,180,106	\$ 14,605	\$ -	\$ 1,194,711
Capital assets being depreciated:				
Land improvements	1,793,309	-	-	1,793,309
Buildings and improvements	9,361,191	-	-	9,361,191
Other improvements	2,464,857	-	-	2,464,857
Fire, sewer and water system improvements	2,285,608	-	-	2,285,608
Public works equipment	6,617,753	303,851	(481,366)	6,440,238
Vehicles	1,941,804	66,284	(112,855)	1,895,233
Office furniture and equipment	254,282	-	-	254,282
Library:				
Building and improvements	230,302	-	-	230,302
Vehicle	105,530	-	-	105,530
Office furniture and equipment	39,692	-	-	39,692
Books and videos	1,079,533	89,198	(48,405)	1,120,326
Total capital assets being depreciated	<u>26,173,861</u>	<u>459,333</u>	<u>(642,626)</u>	<u>25,990,568</u>
Less accumulated depreciation for:				
Land improvements	1,010,787	59,348	-	1,070,135
Buildings and improvements	5,605,078	231,340	-	5,836,418
Other improvements	618,773	113,606	-	732,379
Fire, sewer and water system improvements	1,586,044	54,903	-	1,640,947
Public works equipment	5,410,101	290,427	(436,385)	5,264,143
Vehicles	1,847,504	46,487	(112,855)	1,781,136
Office furniture and equipment	155,916	13,462	-	169,378
Library:				
Building and improvements	217,696	4,527	-	222,223
Vehicle	105,530	-	-	105,530
Office furniture and equipment	39,692	-	-	39,692
Books and videos	798,717	90,146	(48,405)	840,458
Total accumulated depreciation	<u>17,395,838</u>	<u>904,246</u>	<u>(597,645)</u>	<u>17,702,439</u>
Total capital assets being depreciated, net	<u>8,778,023</u>	<u>(444,913)</u>	<u>(44,981)</u>	<u>8,288,129</u>
Total capital assets, net	<u>\$ 9,958,129</u>	<u>\$ (430,308)</u>	<u>\$ (44,981)</u>	<u>\$ 9,482,840</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 6 – CAPITAL ASSETS (CONTINUED)

Depreciation expense for the year was charged to the following governmental functions:

General government	\$ 27,784
Public safety	205,029
Public works	389,771
Health and welfare	14,864
Culture and recreation	95,663
Economic development and assistance	2,756
Transportation	168,379
	<u>\$ 904,246</u>

NOTE 7 - LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2021:

	Beginning Balance	Additions	Deductions	Ending Balance
Public Revenue Bonds, Series 2011	\$ 117,000	\$ -	\$ (22,000)	\$ 95,000
Equipment Lease - Purchase Zipper	85,145	-	(42,000)	43,145
Compensated Absences	535,898	344,277	(344,277)	535,898
OPEB Obligation	747,684	-	(3,330)	744,354
Net Pension Asset - PERS	21,394		(838,478)	(817,084)
Net Pension Liability - ROVERS	22,210	-	(18,918)	3,292
Landfill Closure/Post Closure Care	9,993,724	1,014,806	-	11,008,530
Total	<u>\$ 11,523,055</u>	<u>\$ 1,359,083</u>	<u>\$ (1,269,003)</u>	<u>\$ 11,613,135</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Historically, adjustments to the compensated absence liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the 2019 liability balance continues to be a fair estimate of the liability as of December 31, 2021. Additions were estimated. Deductions were assumed to be equal to additions to arrive at the same liability.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

Outstanding bonds and leases consist of the following individual issues:

Public Building Revenue Bonds, Series 2011 - \$325,000 dated May 3, 2011, for the purchase of a building for the Union Parish Assessor, principal due in annual installments of \$12,000 to \$25,000 through August 1, 2025, interest 1.25% to 4.4% per annum, payments made from Tax Assessor Building Fund. \$ 95,000

Equipment Lease-Purchase Agreement - \$204,580 dated October 30, 2017, for the purchase of an Asphalt Zipper, principal due in annual installments of about \$45,000 through October 31, 2022, interest 2.9% per month \$ 43,145

The annual requirements to amortize all issues of indebtedness outstanding at December 31, 2021, are as follows:

Public Building Revenue Bonds, Series 2011 - \$325,000			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 23,000	\$ 4,041	\$ 27,041
2023	23,000	3,098	26,098
2024	24,000	2,132	26,132
2025	25,000	1,100	26,100
Totals	<u>\$ 95,000</u>	<u>\$ 10,371</u>	<u>\$ 105,371</u>

Equipment Lease-Purchase, Zipper - \$204,580			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	<u>\$ 43,145</u>	<u>\$ 1,175</u>	<u>\$ 44,320</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

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

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

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

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

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

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

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

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

For the year ended December 31, 2021, the Union Parish Police Jury's total payroll for all employees was \$3,643,761. Total covered payroll was \$2,752,334. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2021, the actual employer contribution rate was 12.25% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Union Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2021 were \$337,161. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Union Parish Police Jury to the System monthly.

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

At December 31, 2021, the Employer reported an asset of \$817,084 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2020, the Police Jury's proportion was 0.465996%, which was an increase of 0.011526% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Union Parish Police Jury recognized pension expense of \$356,739 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$341,719). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2021 was \$246,450.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2021, the Union Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$198,932	\$97,524
Changes in assumption	267,324	-
Net difference between projected and actual earnings on pension plan investments	-	1,594,710
Changes in employer’s portion of beginning net pension liability	14,500	14,452
Differences between employer contributions and proportionate share of employer contributions	766	3,164
Subsequent measurement contributions	337,161	-
Total	\$818,683	\$1,709,850

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

Fiscal Year	
2022	\$(345,020)
2023	(120,040)
2024	(502,732)
2025	(260,526)

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020, are as follows:

Valuation Date	December 31, 2020
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 increases	4.75%
Inflation Rate	2.30%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 6.40% for the year ended December 31, 2020.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	32%	1.22%
Equity	54%	3.45%
Alternatives	7%	0.65%
Real Assets	5%	0.11%
Totals	98%	5.43%
Inflation		2.00%
Expected arithmetic nominal return		7.43%

Discount Rate

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

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

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

	1.0% Decrease	Current	1.0% Increase
Employer’s proportionate share of net pension liability	\$1,713,186	\$(817,084)	\$(2,936,132)

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

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

Registrar of Voters Employees' Retirement System of Louisiana (System)

Plan Description

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

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

1. Age 55 after 20 years of creditable service.
2. Age 60 after 10 years of creditable service.
3. Any age after 30 years of creditable service.

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

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

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

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

For the year ended December 31, 2021, the Union Parish Policy Jury total payroll for all employees was \$15,545. Total covered payroll was \$15,545. Covered payroll refers to all compensation paid by the Union Parish Registrar of Voters to active employees covered by the Plan.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2021, the actual employer contribution rate was 18.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The contributions are deducted from the employee's wages or salary and remitted by the Union Parish Registrar of Voters to the System monthly. The Union Parish Policy Jury contributions to the System for the year ending December 31, 2021 were \$2,798.

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary.

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

At December 31, 2021, the Employer reported a liability of \$3,292 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Union Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Policy Jury long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the Policy Jury proportion was 0.10378%, which was an increase of 0.00068% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2021, the Union Parish Registrar of Voters recognized pension expense of \$1,176 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,217). Total pension expense for the Union Registrar of Voters for the year ended December 31, 2021 was (\$2,042).

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2021, the Union Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,517	\$1,902
Changes in assumption	3,622	-
Net difference between projected and actual earnings on pension plan investments	-	16,172
Changes in employer’s portion of beginning net pension liability	210	1,374
Differences between employer contributions and proportionate share of employer contributions	-	26
Subsequent measurement contributions	1,399	-
Total	\$6,748	\$19,474

The \$1,399 reported as deferred outflows of resources related to pensions resulting from the Union Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	\$(3,525)
2022	(3,860)
2023	(3,113)
2024	(3,627)
2025	-
2026	-
2027	-
Total	\$(14,125)

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.25%, net of investment expense
Salary increases	5.25% (2.30% inflation/2.95% merit)
Mortality rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries
Expected remaining service lives	2021-5 years 2020-5 years 2019-5 years 2018-5 years 2017-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Asset Class	Target Asset Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Portfolio Real Rate of Return %
Domestic equities	37.5	7.50	2.81
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	10.0	4.50	0.45
Totals	100.0%		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, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems’ Actuarial Committee, taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Union Parish Policy Jury Proportionate Share of the Net Pension Liability to Changes in the 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 or one percentage point higher than the current rate as of June 30, 2021:

	1.0% Decrease	Current	1.0% Increase
Employer’s proportionate share of net pension liability (asset)	\$18,775	\$3,292	(\$9,887)

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Payables to the Pension Plan

These financial statements do not include a payable to the pension plan.

Plan Fiduciary Net Position

Detailed information about the Plan’s fiduciary net position is available in the separately issued Registrar of Voters’ Employees’ Retirement System of Louisiana at www.larover.com.

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

General Information about the OPEB Plan

Plan description

The Union Parish Police Jury contributes to a single employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides healthcare insurance for eligible employees until such employees reach the age of 65 through the Police Jury’s group health insurance plan, which covers both active and retired members. Benefit provisions are established by the Union Parish Police Jury are established by the Union Parish Police Jury. The Retiree Health Plan does not issue a publicly available financial report.

Benefits Provided

The Union Parish Policy contributes 100% of the cost of medical premiums of eligible retirees until they reach the age of 65.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Employees covered by benefit terms

At December 31, 2021, the following employees were covered by the benefit term:

Inactive employees or beneficiaries currently receiving benefit payments	8
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	96
Total	<u>104</u>

Total OPEB Liability

The Jury's total OPEB liability (TOL) of \$744,684 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	3.50%
Prior Discount Rate	4.10% annually
Discount Rate	2.12% annually (As of End of Year Measurement Date)
Healthcare Cost Trend Rates	Level 4.50% annually

The discount rate was based on the Bond Buyer GO Bond 20 Index.

Mortality rates were based on the RPH-2014 Total Table with Projection MP-2020.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2021.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Changes in the Total OPEB Liability:

Total OPEB Liability		
Service cost	\$	81,294
Interest		16,502
Changes of benefit terms		-
Difference between expected and actual experience		-
Changes of assumptions		-
Benefit payments		(101,126)
Net change in total OPEB liability		(3,330)
Total OPEB liability - beginning		747,684
Total OPEB liability - ending	\$	744,354

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the Jury, as well as what the Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1.00% Increase (5.40%)	Current Discount Rate	1.00% Decrease (5.60%)
Total OPEB Liability	\$ 704,525	\$ 744,354	\$ 786,272

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

The following presents the total OPEB liability of the Jury, as well as what the Jury's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare trend rates:

	1.00% Decrease (8.2%)	Current Healthcare Cost Trend	1.00% Increase (9.9%)
Total OPEB Liability	\$ 683,114	\$ 744,354	\$ 817,765

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

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

For the year ended December 31, 2021, the Jury recognized OPEB expense of \$35,629. At December 31, 2021, the Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (193,303)
Changes in assumptions/inputs	28,287	-
Net difference between projected and actual investments	-	-
Total	<u>\$ 28,287</u>	<u>\$ (193,303)</u>

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

Fiscal Year	Net Outflows/ (Inflows)
2022	\$ (60,667)
2023	(60,667)
2024	(43,682)
2025	-
2026	-
Thereafter	-

NOTE 10 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; liability; and injuries to employees or others. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile liability and medical payments, workers' compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 11 - LANDFILL CLOSURE AND POST-CLOSURE CARE 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 on the Statement of Net Position, based on cumulative landfill capacity used as of December 31 of each year.

The \$11,008,530 reported as landfill closure and post-closure care liability at December 31, 2021, represents seventy-five percent of the estimated capacity of the currently active cells. For the year ended December 31, 2021, the Police Jury recognized expenses of \$1,014,806. The police jury will recognize the remaining estimated cost of closure and post-closure care of \$2,880,651 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. The police jury expects to close the landfill in 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

In its landfill permit, the police jury agreed to restrict \$1 for each ton of Type II waste received into the landfill for post-closure care costs. At December 31, 2021, there is approximately 1,886,254 tons of Type II waste in the landfill. As shown on the statement of net position, the police jury has restricted \$8,830,718 at December 31, 2021, for landfill post-closure care costs. The estimated closure and post-closure care costs were updated in 2021. The new estimate has been used in these financial statements. An estimate is required to provide the Louisiana Department of Environmental Quality with a financial assurance plan. The purpose of the plan is to demonstrate that the police jury will have the financial resources to properly close the landfill at its completion and also establish and maintain ground water monitoring activities for a period of thirty years. The closure and post-closure care cost estimates will be adjusted annually based on the United States Department of Commerce's Producer Price Index. Over the years since the jury's first estimate in 1995, the methodology for depositing waste into the landfill has changed to allow for more deposits than originally planned on the same area of ground.

NOTE 12 - EMERGENCY 911 WIRELESS SERVICE

Louisiana Revised Statutes (LRS) 33:9109-9131 provides for the accessibility of emergency 911 services for wireless telephone users. The statutes provide that any emergency 911 communications district may levy a service charge, to be collected by the wireless service provider, to finance the costs of implementing such service. LRS 33:9101(D) further provide that parishes, such as Union Parish, with a population between 20,000 and 30,000, and wireless service providers in the district shall complete all necessary enhancements for wireless 911 service within eighteen months of the initial levy of the service charge. Union Parish Communications District started collecting the service charge in March 2000. Wireless service providers were notified by letter dated May 29, 2001, that all action necessary to implement the enhancements should be completed by September 1, 2001. The district was notified by Alltel on February 8, 2002, that cellular site data had been collected and submitted to the third-party provider. At December 31, 2010, all work necessary to implement wireless service had been completed.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 29, 2022, the date on which the financial statements were available to be issued.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

The Parish receives Federal and State grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of Parish management that such disallowances, if any, will not be significant.

The Police Jury is involved in litigation. The Police Jury believes that it has reasonable defenses. Legal counsel estimates possible losses up to \$1,000,000. Any potential damages against the Police Jury are expected to be covered by its liability insurance policy.

NOTE 15 – NEW ACCOUNTING STANDARDS

The following summaries of recently issued Statements include the Statements' original effective dates. In response to the COVID-19 global pandemic, GASB issued Statement Number 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which changes effective dates for Statements 83 through 93 to June 15, 2020, through December 31, 2022.

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The effective date of this statement was extended by GASB No. 90.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This Statement did not have a significant impact on the Police Jury's financial statements.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued June 2018. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. This Statement did not have a significant impact on the Police Jury's financial statements.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, was issued August 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. This Statement did not have a significant impact on the Police Jury’s financial statements.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged. This Statement is not expected affect the Police Jury’s financial statements.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments. The requirements of this Statement are effective as follows: The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021. The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021. The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective as follows: The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 98, *The Annual Comprehensive Financial Report was issued October 2021*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

GASB Statement No. 100, *Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62* - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences* - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 700,000	\$ 673,500	\$ 645,466	\$ (28,034)
Other taxes, penalties, and interest	26,550	28,750	27,677	(1,073)
Licenses and permits	201,500	194,025	186,271	(7,754)
Intergovernmental funds:				
Federal funds	2,500	2,200	2,198	(2)
Severance taxes	650,000	516,228	539,519	23,291
State revenue sharing	60,000	54,880	54,144	(736)
Fire insurance rebate	95,000	91,585	91,585	-
Other state funds	60,000	7,700	145,688	137,988
Fees, charges, and commissions for services	51,800	41,205	39,791	(1,414)
Use of money and property	42,000	20,450	20,377	(73)
Other revenues	10,000	143,040	94,133	(48,907)
Total revenues	1,899,350	1,773,563	1,846,849	73,286
Expenditures:				
Current:				
General government:				
Legislative	142,345	136,499	138,026	1,527
Judicial	261,490	249,485	254,162	4,677
Elections	59,162	33,089	33,153	64
Finance and administrative	253,165	233,760	228,516	(5,244)
Other general government	454,955	464,470	482,635	18,165
Public safety	388,800	339,780	376,940	37,160
Health and welfare	273,600	263,502	264,969	1,467
Culture and recreation	1,800	1,800	1,800	-
Economic development and assistance	55,900	41,585	49,681	8,096
Capital outlay	1,000	-	-	-
Total expenditures	1,892,217	1,763,970	1,829,882	65,912
Excess (deficiency) of revenues over expenditures	7,133	9,593	16,967	7,374
Other sources (uses):				
Operating transfers in	500,000	832,500	832,500	-
Operating transfers out	(512,000)	(833,500)	(837,000)	(3,500)
Total other sources (uses)	(12,000)	(1,000)	(4,500)	(3,500)
Net change in fund balances	(4,867)	8,593	12,467	3,874
Fund balances at beginning of year	1,508,454	1,625,668	1,625,668	1,463,000
Fund balances at end of year	\$ 1,503,587	\$ 1,634,261	\$ 1,638,135	\$ 1,466,874

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 990,000	\$ 925,000	\$ 896,163	\$ (28,837)
Intergovernmental funds:				
Federal funds	16,740	17,831	17,827	(4)
State revenue sharing	76,500	74,739	73,738	(1,001)
Parish transportation	375,000	346,000	348,239	2,239
Other state funds	100,500	89,588	89,585	(3)
Fees, charges, and commissions for services	100,000	3,197	3,197	-
Use of money and property	4,000	72	75	3
Other revenues	5,000	56,000	19,013	(36,987)
Total revenues	<u>1,667,740</u>	<u>1,512,427</u>	<u>1,447,837</u>	<u>(64,590)</u>
Expenditures:				
Current:				
Public works	1,932,130	2,103,471	2,183,644	(80,173)
Capital outlay	250,000	362,000	315,851	46,149
Total expenditures	<u>2,182,130</u>	<u>2,465,471</u>	<u>2,499,495</u>	<u>(34,024)</u>
Excess (deficiency) of revenues over expenditures	<u>(514,390)</u>	<u>(953,044)</u>	<u>(1,051,658)</u>	<u>(98,614)</u>
Other sources (uses):				
Operating transfers in	500,000	820,000	820,000	-
Proceeds from the sale of assets	-	-	36,549	36,549
Proceeds from insurance	-	137,599	137,599	-
Total other sources (uses)	<u>500,000</u>	<u>957,599</u>	<u>994,148</u>	<u>36,549</u>
Net change in fund balances	(14,390)	4,555	(57,510)	(62,065)
Fund balances at beginning of year	1,146,845	1,102,770	1,102,770	-
Fund balances at end of year	<u>\$ 1,132,455</u>	<u>\$ 1,107,325</u>	<u>\$ 1,045,260</u>	<u>\$ (128,915)</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 826,000	\$ 776,500	\$ 747,580	\$ (28,920)
Federal funds	5,000	4,042	4,042	-
State revenue sharing	80,000	74,740	73,738	(1,002)
Use of money and property	6,000	120	143	23
Total revenues	<u>917,000</u>	<u>855,402</u>	<u>825,503</u>	<u>(29,899)</u>
Expenditures:				
Current:				
Public works	1,060,300	1,864,977	1,887,395	(22,418)
Capital outlay	10,000	-	-	-
Total expenditures	<u>1,070,300</u>	<u>1,864,977</u>	<u>1,887,395</u>	<u>(22,418)</u>
Excess (deficiency) of revenues over expenditures	<u>(153,300)</u>	<u>(1,009,575)</u>	<u>(1,061,892)</u>	<u>(52,317)</u>
Net change in fund balances	(153,300)	(1,009,575)	(1,061,892)	(52,317)
Fund balances at beginning of year	<u>2,504,655</u>	<u>2,475,473</u>	<u>2,475,473</u>	<u>-</u>
Fund balances at end of year	<u>\$ 2,351,355</u>	<u>\$ 1,465,898</u>	<u>\$ 1,413,581</u>	<u>\$ (52,317)</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 2,600,000	\$ 2,800,000	\$ 3,009,199	\$ 209,199
Fees, charges, and commissions for services	1,391,000	1,402,600	1,617,606	215,006
Use of money and property	30,000	3,710	3,545	(165)
Other revenues	7,000	25,837	27,526	1,689
Total revenues	<u>4,028,000</u>	<u>4,232,147</u>	<u>4,657,876</u>	<u>425,729</u>
Expenditures:				
Current:				
Public works	4,612,035	1,848,331	1,932,023	(83,692)
Capital outlay	525,000	29,005	29,005	-
Total expenditures	<u>5,137,035</u>	<u>1,877,336</u>	<u>1,961,028</u>	<u>(83,692)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,109,035)</u>	<u>2,354,811</u>	<u>2,696,848</u>	<u>342,037</u>
Other sources (uses):				
Operating transfers in	-	-	-	-
Proceeds from the sale of assets	-	-	11,731	11,731
Operating transfers out	<u>(2,100,000)</u>	<u>(2,182,500)</u>	<u>(1,582,500)</u>	<u>600,000</u>
Total other sources (uses)	<u>(2,100,000)</u>	<u>(2,182,500)</u>	<u>(1,570,769)</u>	<u>611,731</u>
Net change in fund balances	(3,209,035)	172,311	1,126,079	953,768
Fund balances at beginning of year	<u>13,328,447</u>	<u>14,236,952</u>	<u>14,236,952</u>	<u>-</u>
Fund balances at end of year	<u>\$ 10,119,412</u>	<u>\$ 14,409,263</u>	<u>\$ 15,363,031</u>	<u>\$ 953,768</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - DETENTION CENTER
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Fees, charges, and commissions for services	\$ 3,955,000	\$ 3,300,000	\$ 3,305,079	\$ 5,079
Use of money and property	1,000	16	19	3
Other revenues	29,500	64,000	34,862	(29,138)
Total revenues	<u>3,985,500</u>	<u>3,364,016</u>	<u>3,339,960</u>	<u>(24,056)</u>
Expenditures:				
Current:				
Public safety	3,757,650	3,128,151	3,240,215	(112,064)
Capital outlay	1,100	40,000	9,904	30,096
Total expenditures	<u>3,758,750</u>	<u>3,168,151</u>	<u>3,250,119</u>	<u>(81,968)</u>
Net change in fund balances	226,750	195,865	89,841	(106,024)
Fund balances at beginning of year	<u>51,337</u>	<u>880,604</u>	<u>880,604</u>	<u>-</u>
Fund balances at end of year	<u>\$ 278,087</u>	<u>\$ 1,076,469</u>	<u>\$ 970,445</u>	<u>\$ (106,024)</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR MAJOR FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. 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 a 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 a December meeting, and a notice of the adoption is then published in the official journal.

During the year, the police jury receives monthly budgetary comparison statements which are used as a management tool to control operations of the parish. 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 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 re-appropriated in the next year's budget to be expended. The police jury does not use encumbrances in its accounting system.

For the year ended December 31, 2021, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act, the Workforce Investment Act Special Revenue Fund, which is accounted for on a June 30th fiscal year basis, and the American Rescue Plan Fund which is a special grant fund. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**POST EMPLOYMENT BENEFITS OTHER THAN PENSION
SCHEDULE OF FUNDING PROGRESS
AS OF DECEMBER 31, 2021**

GASB 75:		Total OPEB Liability -	Net	Funded	Covered	Net
Measurement	Fiduciary	Entry Age Normal	OPEB	Ratio	Payroll	OPEB Liability
Date	Net	Percentage of	Liability			as a Percentage
	Position	Salary				of Covered
						Payroll
December 31, 2021	\$ -	\$ 744,354	\$ 744,354	0.00%	\$ 2,780,497	26.89%
December 31, 2020	\$ -	\$ 747,684	\$ 747,684	0.00%	\$ 2,780,497	26.89%
December 31, 2019	\$ -	\$ 1,038,864	\$ 1,038,864	0.00%	\$ 2,733,709	38.00%
December 31, 2018	\$ -	\$ 1,086,078	\$ 1,086,078	0.00%	\$ 2,733,709	39.73%

GASB 45:		Actuarial	Unfunded	Funded	Covered	UAAL as a
Actuarial	Actuarial	Accrued	AAL	Ratio	Payroll	Percentage
Valuation	Valuation	Liability	(UAAL)			of Covered
Date	of Assets	(AAL)				Payroll
January 1, 2013	\$ -	\$ 1,408,522	\$ 1,408,522	0%	\$ 3,543,571	39.75%
January 1, 2016	\$ -	\$ 1,638,930	\$ 1,638,930	0%	\$ 3,821,506	42.89%

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2021	2020	2019	2018	2017	2016	2015
Public Employees' Retirement System:							
Employer's proportion of the net pension liability (asset)	0.465996%	0.454470%	0.474084%	0.467201%	0.446355%	0.494215%	0.490343%
Employer's proportionate share of the net pension liability (asset)	\$ (817,084)	\$ 21,394	\$ 2,104,155	\$ (346,778)	\$ 919,274	\$ 1,300,916	\$ 134,064
Employer's covered employee payroll	\$ 2,752,334	\$ 3,111,111	\$ 2,871,800	\$ 2,843,611	\$ 2,628,403	\$ 2,835,592	\$ 2,757,975
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	-0.30%	0.69%	73.27%	-12.19%	34.97%	45.88%	4.86%
Plan fiduciary net pension as a percentage of the total pension liability	104.00%	99.89%	88.86%	101.98%	94.15%	92.23%	99.15%
Registrar of Voters Retirement System:							
Employer's proportion of the net pension liability (asset)	0.10378%	0.10310%	0.114600%	0.112060%	0.113500%	0.113180%	0.114600%
Employer's proportionate share of the net pension liability (asset)	\$ 3,292	\$ 22,210	\$ 21,167	\$ 26,450	\$ 24,915	\$ 32,116	\$ 28,067
Employer's covered employee payroll	\$ 15,545	\$ 13,969	\$ 15,545	\$ 15,545	\$ 15,545	\$ 15,545	\$ 15,545
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	21.00%	159.00%	136.00%	170.00%	160.00%	207.00%	181.00%
Plan fiduciary net pension as a percentage of the total pension liability	97.68%	83.32%	84.83%	80.57%	80.51%	73.98%	76.86%

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EMPLOYER'S CONTRIBUTIONS TO RETIREMENT SYSTEMS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	2021	2020	2019	2018	2017	2016	2015
Public Employees' Retirement System:							
Contractually required contribution	\$ 337,161	\$ 381,111	\$ 325,884	\$ 330,257	\$ 342,953	\$ 341,695	\$ 411,162
Contributions in relation to contractually required contribution	\$ 337,161	\$ 381,111	\$ 325,884	\$ 330,257	\$ 342,953	\$ 341,695	\$ 411,162
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered employee payroll	\$2,752,334	\$3,111,111	\$2,833,772	\$2,871,800	\$2,843,611	\$2,628,403	\$2,835,592
Contributions as a percentage of covered employee payroll	12.25%	12.25%	11.50%	11.50%	12.06%	13.00%	14.50%
Registrar of Voters Retirement System:							
Contractually required contribution	\$ 2,798	\$ 2,514	\$ 2,720	\$ 2,643	\$ 2,876	\$ 3,303	\$ 3,634
Contributions in relation to contractually required contribution	\$ 2,798	\$ 2,514	\$ 2,720	\$ 2,643	\$ 2,876	\$ 3,303	\$ 3,634
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered employee payroll	\$ 15,545	\$ 13,969	\$ 15,454	\$ 15,545	\$ 15,545	\$ 15,545	\$ 15,545
Contributions as a percentage of covered employee payroll	18.00%	18.00%	17.50%	17.00%	18.50%	21.25%	23.38%

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

Other Supplemental Schedules

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
FOR THE YEAR ENDED DECEMBER 31, 2021**

ASSETS	SPECIAL REVENUE	ASSESSOR BUILDING DEBT SERVICE	TOTAL
Cash and cash equivalents	\$ 1,729,232	\$ 10,088	\$ 1,739,320
Investments	623,236	-	623,236
Receivables	542,050	-	542,050
Total assets	<u>\$ 2,894,518</u>	<u>\$ 10,088</u>	<u>\$ 2,904,606</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 55,229	\$ -	\$ 55,229
Salaries and related payables	1,559	-	1,559
Due to other funds	12,540	-	12,540
Due to others	969	-	969
Total liabilities	<u>70,297</u>	<u>-</u>	<u>70,297</u>
Fund equity - fund balances:			
Restricted	2,836,761	10,088	2,846,849
Unassigned	(12,540)	-	(12,540)
Total fund equity - fund balances	<u>2,824,221</u>	<u>10,088</u>	<u>2,834,309</u>
Total liabilities and fund equity	<u>\$ 2,894,518</u>	<u>\$ 10,088</u>	<u>\$ 2,904,606</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2021**

	SPECIAL REVENUE	ASSESSOR BUILDING DEBT SERVICE	TOTAL
Revenues:			
Taxes:			
Ad valorem	\$ 488,519	\$ -	\$ 488,519
Intergovernmental funds:			
Federal funds	824,272	-	824,272
State revenue sharing	44,047	-	44,047
Other state funds	8,883	-	8,883
Fees, charges, and commissions for services	408,129	-	408,129
Fines and forfeitures	161,194	-	161,194
Use of money and property	298	48,680	48,978
Other revenues	523,727	-	523,727
Donations	1,340	-	1,340
Total revenues	<u>2,460,409</u>	<u>48,680</u>	<u>2,509,089</u>
Expenditures:			
Current:			
General government:			
Judicial	164,683	-	164,683
Public safety	776,746	-	776,746
Public works	862,537	-	862,537
Health and welfare	810,514	-	810,514
Culture and recreation	553,415	-	553,415
Transportation	48,537	-	48,537
Debt service	-	48,903	48,903
Capital outlay	119,178	-	119,178
Total expenditures	<u>3,335,610</u>	<u>48,903</u>	<u>3,384,513</u>
Excess (deficiency) of revenues over expenditures	<u>(875,201)</u>	<u>(223)</u>	<u>(875,424)</u>
Other sources (uses):			
Operating transfers in	<u>767,000</u>	<u>-</u>	<u>767,000</u>
Net change in fund balances	(108,201)	(223)	(108,424)
Fund balances at beginning of year	<u>2,932,422</u>	<u>10,311</u>	<u>2,942,733</u>
Fund balances at end of year	<u>\$ 2,824,221</u>	<u>\$ 10,088</u>	<u>\$ 2,834,309</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Nonmajor Special Revenue Funds

Solid Waste Collection Fund

The Solid Waste Collection Fund was established to monitor operations and costs associated with the collection of solid waste in the parish separate from those operations and costs associated with the parish landfill discussed above. Financing is provided by transfers from the Sales Tax Fund and interest earnings.

Library Fund

The Library Fund is primarily financed by a parish wide ad valorem tax and is used to furnish books, periodicals, and other related materials for the citizens of Union Parish. Additional financing is provided by a special state grant.

Health Unit Fund

The Health Unit Fund accounts for the maintenance and operation of the parish health unit. Until 2018, financing was provided by a specific parish wide ad valorem tax, interest earnings, vending machine commissions, and state revenue sharing. The fund currently has no source of financing.

HUD Section 8 Housing Fund

The HUD Section 8 Housing Fund accounts for the operations of the lower income housing assistance program, which provides aid to very low-income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

Unemployment Fund

The employment fund accounts for the jury's self-insurance program. Funds are provided by transfers from other funds.

Airport Fund

The Airport Fund accounts for the general operating expenditures of the Airport. Financing is provided by transfers from the General Fund and the rental of hangers.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2021**

ASSETS	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Cash and cash equivalents	\$ 374,523	\$ 294,279	\$ 889,865	\$ 85,697	\$ 82,791	\$ 1,034	\$ 1,043	\$ 1,729,232
Investments	18,729	-	128,564	475,943	-	-	-	623,236
Receivables	44,279	-	487,311	-	10,460	-	-	542,050
Total assets	<u>\$ 437,531</u>	<u>\$ 294,279</u>	<u>\$ 1,505,740</u>	<u>\$ 561,640</u>	<u>\$ 93,251</u>	<u>\$ 1,034</u>	<u>\$ 1,043</u>	<u>\$ 2,894,518</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ 6,488	\$ 14,725	\$ 34,016	\$ -	\$ -	\$ -	\$ -	\$ 55,229
Salaries and related payables	-	-	-	-	1,559	-	-	1,559
Due to other funds	12,540	-	-	-	-	-	-	12,540
Due to others	-	-	-	-	969	-	-	969
Total liabilities	<u>19,028</u>	<u>14,725</u>	<u>34,016</u>	<u>-</u>	<u>2,528</u>	<u>-</u>	<u>-</u>	<u>70,297</u>
Fund equity - fund balances:								
Restricted	431,043	279,554	1,471,724	561,640	90,723	1,034	1,043	2,836,761
Unassigned	(12,540)	-	-	-	-	-	-	(12,540)
Total fund equity - fund balances	<u>418,503</u>	<u>279,554</u>	<u>1,471,724</u>	<u>561,640</u>	<u>90,723</u>	<u>1,034</u>	<u>1,043</u>	<u>2,824,221</u>
Total liabilities and fund equity	<u>\$ 437,531</u>	<u>\$ 294,279</u>	<u>\$ 1,505,740</u>	<u>\$ 561,640</u>	<u>\$ 93,251</u>	<u>\$ 1,034</u>	<u>\$ 1,043</u>	<u>\$ 2,894,518</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ 488,300	\$ 219	\$ -	\$ -	\$ -	\$ 488,519
Intergovernmental funds:								
Federal funds	54,344	-	49,744	-	720,184	-	-	824,272
State revenue sharing	-	-	44,047	-	-	-	-	44,047
Other state funds	-	-	-	-	-	-	8,883	8,883
Fees, charges, and commissions for services	385,511	-	7,884	-	-	-	14,734	408,129
Fines and forfeitures	160,359	-	835	-	-	-	-	161,194
Use of money and property	20	-	59	219	-	-	-	298
Other revenues	434,027	49,369	35,570	-	-	-	4,761	523,727
Donations	-	-	1,340	-	-	-	-	1,340
Total revenues	<u>1,034,261</u>	<u>49,369</u>	<u>627,779</u>	<u>438</u>	<u>720,184</u>	<u>-</u>	<u>28,378</u>	<u>2,460,409</u>
Expenditures:								
Current:								
General government:								
Judicial	164,683	-	-	-	-	-	-	164,683
Public safety	776,746	-	-	-	-	-	-	776,746
Public works	-	862,537	-	-	-	-	-	862,537
Health and welfare	-	-	-	122,210	688,304	-	-	810,514
Culture and recreation	-	-	553,415	-	-	-	-	553,415
Transportation	-	-	-	-	-	-	48,537	48,537
Capital outlay	29,980	-	89,198	-	-	-	-	119,178
Total expenditures	<u>971,409</u>	<u>862,537</u>	<u>642,613</u>	<u>122,210</u>	<u>688,304</u>	<u>-</u>	<u>48,537</u>	<u>3,335,610</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Excess (deficiency) of revenues over expenditures	<u>62,852</u>	<u>(813,168)</u>	<u>(14,834)</u>	<u>(121,772)</u>	<u>31,880</u>	<u>-</u>	<u>(20,159)</u>	<u>(875,201)</u>
Other sources (uses):								
Operating transfers in	<u>1,000</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>767,000</u>
Net change in fund balances	63,852	(63,168)	(14,834)	(121,772)	31,880	-	(4,159)	(108,201)
Fund balances at beginning of year	<u>354,651</u>	<u>342,722</u>	<u>1,486,558</u>	<u>683,412</u>	<u>58,843</u>	<u>1,034</u>	<u>5,202</u>	<u>2,932,422</u>
Fund balances at end of year	<u>\$ 418,503</u>	<u>\$279,554</u>	<u>\$1,471,724</u>	<u>\$ 561,640</u>	<u>\$ 90,723</u>	<u>\$ 1,034</u>	<u>\$ 1,043</u>	<u>\$2,824,221</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

**Nonmajor Special Revenue -
Judicial and Public Safety Funds**

Judicial Funds

Criminal Court Fund

The Third Judicial District Criminal Court Fund (Union Parish) is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the funds (fund balance) remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

Off-duty Officer Witness Fee Fund

The Off-Duty Officer Witness Fee Fund pays law enforcement officers who are required to appear in court as witnesses on their days off. Financing is provided by court costs assessed on cases tried in the district court.

Parish Litter Court

The Litter Court Fund accounts for operations of the parish litter court. Financing is provided by fines and court costs assessed against individuals found guilty by the court.

Public Safety Funds

Communications District Fund

The Communications District Fund accounts for the establishment, maintenance, and operation of the 911 emergency telephone system for Union Parish. Financing is provided by a 5 percent service charge on local telephone service within the parish.

Inmate Welfare Fund

The Inmate Welfare Fund accounts for commissary sales and purchases at the Union Parish Detention Center. Profits from commissary operations are used for the benefit of inmates and are used to provide items which are not necessarily required by law for the commission to provide or are required by law to be made available for inmates but for which an individual inmate has no money to purchase.

Homeland Security Fund

The Homeland Security Fund accounts for grants from the United States Department of Homeland Security, passed through the Louisiana Department of Public Safety and Corrections and the Louisiana Department of Military Affairs. Grants are used to improve emergency preparedness and reduce the threat of terrorist activity in the parish.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2021**

	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNICATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
ASSETS							
Cash and cash equivalents	\$ 3,684	\$ 20,504	\$ 2,223	\$ 236,736	\$ 111,376	\$ -	\$ 374,523
Investments	-	13	-	18,716	-	-	18,729
Receivables	-	-	-	44,279	-	-	44,279
Total assets	<u>\$ 3,684</u>	<u>\$ 20,517</u>	<u>\$ 2,223</u>	<u>\$ 299,731</u>	<u>\$ 111,376</u>	<u>\$ -</u>	<u>\$ 437,531</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 6,488	\$ -	\$ -	\$ 6,488
Due to other funds	-	-	-	-	-	12,540	12,540
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,488</u>	<u>-</u>	<u>12,540</u>	<u>19,028</u>
Fund equity - fund balances:							
Restricted	3,684	20,517	2,223	293,243	111,376	-	431,043
Unassigned	-	-	-	-	-	(12,540)	(12,540)
Total fund equity - fund balances	<u>3,684</u>	<u>20,517</u>	<u>2,223</u>	<u>293,243</u>	<u>111,376</u>	<u>(12,540)</u>	<u>418,503</u>
Total liabilities and fund equity	<u>\$ 3,684</u>	<u>\$ 20,517</u>	<u>\$ 2,223</u>	<u>\$ 299,731</u>	<u>\$ 111,376</u>	<u>\$ -</u>	<u>\$ 437,531</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNICATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
Revenues:							
Intergovernmental funds:							
Federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,344	\$ 54,344
Fees, charges, and commissions for services	-	-	-	385,511	-	-	385,511
Fines and forfeitures	142,266	3,922	14,171	-	-	-	160,359
Use of money and property	-	-	-	9	11	-	20
Other revenues	10,093	-	-	13,180	410,754	-	434,027
Total revenues	152,359	3,922	14,171	398,700	410,765	54,344	1,034,261
Expenditures:							
Current:							
General government:							
Judicial	150,802	950	12,931	-	-	-	164,683
Public safety	5,115	-	-	320,683	390,377	60,571	776,746
Capital outlay	-	-	-	-	29,980	-	29,980
Total expenditures	155,917	950	12,931	320,683	420,357	60,571	971,409
Excess (deficiency) of revenues over expenditures	(3,558)	2,972	1,240	78,017	(9,592)	(6,227)	62,852
Other financing sources (uses):							
Operating transfers in	-	-	-	1,000	-	-	1,000
Net change in fund balances	(3,558)	2,972	1,240	79,017	(9,592)	(6,227)	63,852
Fund balances (deficits) at beginning of year	7,242	17,545	983	214,226	120,968	(6,313)	354,651
Fund balances (deficits) at end of year	\$ 3,684	\$ 20,517	\$ 2,223	\$ 293,243	\$ 111,376	\$ (12,540)	\$ 418,503

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Compensation Paid Police Jurors

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. 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 \$600 per month. The president receives an additional \$100 per month for expenses incurred in fulfilling the responsibilities of his office.

Johnny Buckley - President	\$ 8,400
Brenda Abercrombie	7,200
Ben Bridges	7,200
Curtis Moses	7,200
L.W. Nolan	7,200
Ceis Nyegaard	7,200
Nathan Pilgreen	7,200
Dwayne Ramsey	7,200
John W. Watley	7,200
Total	<u>\$ 66,000</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS,
AND OTHER PAYMENTS TO AGENCY HEAD (SECRETARY-TREASURER)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Paula Strickland, Secretary-Treasurer

Salary	\$ 65,386
Benefits:	
Health insurance	9,208
Retirement - PERS	5,822
Medicare	948
Workers' Compensation Insurance	157
Reimbursements:	
Mileage	248
Other items paid on behalf of Secretary-Treasurer:	
Dues	100
Registration fees, lodging, and meals	936
Total	<u>\$ 82,805</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

	First Six Month Period Ended <u>06/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
Union Parish Sheriff, Criminal Fines - Other	\$ 86,478	\$ 50,832
Union Parish Sheriff, Criminal Court Costs/Fees	9,909	7,528
District Attorney of the Third Judicial District, Asset Forfeiture/Sale	480	4,768
Total Receipts	<u>\$ 96,867</u>	<u>63,128</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Housing Voucher Cluster - Section 8 Housing Choice Vouchers	14.871	N/A	<u>\$ 688,304</u>
UNITED STATES DEPARTMENT OF LABOR			
Passed through Louisiana Department of Labor:			
WIA Cluster:			
WIOA Adult Program	17.258	N/A	1,009,172
WIOA Youth Activities	17.259	N/A	543,412
WIOA Dislocated Worker Formula Grants	17.278	N/A	<u>500,699</u>
Total United States Department of Labor			<u>2,053,283</u>
Other Programs:			
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	562,526
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	N/A	12,981
Emergency Management Performance Grants	97.042	EMT-2020-EP-00006-S01	11,825
Emergency Management Performance Grants	97.042	EMT-2019-EP-00006-S01	2,864
Homeland Security Grant Program	97.067	EMW-2019-SS-00014-S01	5,248
Homeland Security Grant Program	97.067	EMT-2018-SS-00016-S01	4,752
Homeland Security Grant Program	97.067	EMW-2020-SS-00011-S01	<u>29,656</u>
Total United States Department of Homeland Security			629,852
UNITED STATES DEPARTMENT OF INTERIOR			
Direct - payment in lieu of taxes	15.226	N/A	60,830
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program	20.106	N/A	24,843
UNITED STATES DEPARTMENT OF THE TREASURY			
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	<u>186,012</u>
Total other programs			<u>901,537</u>
Total federal expenditures			<u>\$ 3,643,124</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTES:

General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Union Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards through other government agencies, are included on the schedule.

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the financial statements.

Reconciliation to Federal Grant Revenues

Federal expenditures	\$	3,643,124
Section 8 expenditures		(688,304)
Section 8 revenues		720,184
FEMA expenditures		(562,526)
FEMA revenues		-
ARPA expenditures		(186,012)
ARPA revenues		<u>2,147,109</u>
Federal revenues	\$	<u>5,073,575</u>

Other Reports



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

To the Honorable Members of the
Union Parish Police Jury
Farmerville, 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 Union Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 29, 2022.

We issued unmodified opinions on the governmental activities, each major fund, and the aggregate remaining fund information. We issued an adverse opinion on the aggregate discretely presented component units. The basis for our opinions is described in the auditor's report on the financial statements.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Union Parish Police Jury
Farmerville, Louisiana
Independent Auditor's Report – GAGAS
December 31, 2021

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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

A handwritten signature in blue ink that reads "Bosch & Statham".

Ruston, Louisiana
June 29, 2022



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

To the Honorable Members of the
Union Parish Police Jury
Farmerville, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Union Parish Police Jury
Farmerville, Louisiana
Independent Auditor's Report – Uniform Guidance
December 31, 2021

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

Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 29, 2022

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Union Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
5. The auditor's report on compliance for the major federal award programs for the Union Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with 2 CFR section 200.516(a).
7. The following programs were tested as major programs
 - a. United States Department of Labor – WIA Cluster:
 - WIOA Adult Program (CFDA No. 17.258)
 - WIOA Youth Activities (CFDA No. 17.259)
 - WIOA Dislocated Worker Formula Grants (CFDA No. 17.278)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The Union Parish Police Jury was determined not to be a low-risk auditee.
10. No management letter was issued.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

No findings were reported.

C. FINDINGS – SINGLE AUDIT UNDER UNIFORM GUIDANCE

No findings were reported.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUMMARY OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

No findings were reported.

Union Parish Police Jury

P.O. BOX 723 303 EAST WATER STREET FARMERVILLE, LA 71241
PHONE 318- 368-3296 FAX 318-368-8342

June 29th, 2022

OFFICERS:

BRENDA ABERCROMBIE
PRESIDENT

BEN BRIDGES
VICE-PRESIDENT

PAULA STRICKLAND
SEC-TREASURER

Bosch & Statham, LLC
Post Office Box 2377
Ruston, LA 71273-2377

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period ***January 1, 2021 through December 31, 2021***, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

MEMBERS:

DISTRICT 1
CURTIS MOSES

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (***should be customized by entity, as applicable***).

Yes

No

DISTRICT 3
DEWAYNE RAMSEY

2. For the fiscal period ***January 1, 2021 through December 31, 2021***, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes

No

DISTRICT 4
JOHNNY BUCKLEY

DISTRICT 5
BEN BRIDGES

3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes

No

DISTRICT 6
CEIS NYEGAARD

DISTRICT 7
L.W. NOLAN

4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes

No

DISTRICT 8
BRENDA ABERCROMBIE

5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes

No

DISTRICT 9
ANDREW FORD, JR.

AN EQUAL OPPORTUNITY EMPLOYER

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2021, and June 29, 2022
- Yes
- No
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes
- No
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes
- No
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes
- No
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes
- No
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes
- No
12. We represent that the 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, that we provided to you is complete.
- Yes
- No
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes
- No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes
No
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes
No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes
No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes
No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes
No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes
No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes
No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
- Yes
No
22. We have disclosed to you [*list other matters as you have deemed appropriate*].

Yes

No

23. We have responded fully to all inquiries made by you during the engagement.

Yes

No


24. We have disclosed to you all known events that have occurred subsequent to December 31, 2021, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes

No

The previous responses have been made to the best of our belief and knowledge.

Signature



Title

Secretary / Treasurer



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Union Parish Police Jury
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

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:

We obtained and inspected the entity's written policies and procedures.

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

The policy includes all required elements.

Exceptions: None

- 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.

The policy includes all required elements.

Exceptions: None

**UNION PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

- c) **Disbursements**, including processing, reviewing, and approving.
The policy includes all required elements.
Exceptions: None
- 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).
The policy includes all required elements.
Exceptions: None
- 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.
The policy includes all required elements.
Exceptions: None.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
The policy includes all required elements.
Exceptions: None
- 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).
The policy includes all required elements.
Exceptions: None
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
The policy includes all required elements.
Exceptions: None
- 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.
The policy includes all required elements.
Exceptions: None
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
The policy includes all required elements.
Exceptions: None

**UNION PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

- 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.

The policy includes all required elements.

Exceptions: None

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The policy includes all required elements.

Exceptions: None

Board (or Finance Committee, if applicable)

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:

We obtained and inspected the minutes of meetings held by the board/police jury and the finance committee during the fiscal period.

- 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.

We observed the board met at least monthly and the finance committee met four times during the period.

Exceptions: None

- 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 funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

We observed the board's regular meeting minutes referenced monthly budget-to-actuals. However, the finance committee's minutes referenced no such items.

Exceptions: See above.

Management's Response: See Management's Corrective Action plan.

**UNION PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

- 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.

We obtained the prior year audit report and observed a positive unassigned fund balance in the General Fund.

Exceptions: None.

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 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

We obtained a listing of client bank accounts for this fiscal period from management and management's representation that the listing is complete. Management identified the main operating account. The main operating account and four additional accounts were selected for testing. We randomly selected one month to test and obtained the corresponding bank statement and bank reconciliations for each account.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

We noted all five bank reconciliations were prepared within 2 months of the related statement closing date.

Exceptions: None

- 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

We noted all five bank reconciliations were signed as reviewed by a member of management that does not handle cash, post ledgers, or issue checks.

Exceptions: None

- 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.

There were stale items on one out of five accounts tested. There was documentation of research of the items.

Exceptions: None.

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Collections (excluding EFTs)

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

We obtained a listing of deposit sites from management and management's representation that the listing is complete. We noted three deposit sites.

Exceptions: None.

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

We obtained the listing from management and management's representation that the listing is complete. We randomly selected 1 location from each deposit site and inquired of employees about their job duties.

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

Per management, cash is collected for payments at only the Library. Following inquiries, it was noted multiple employees have access to the cash drawer at the Library. Cash at the Detention Center is held as part of evidence or until an inmate is released.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan

- 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.

Employees responsible for collecting cash at the Police Jury are not responsible for preparing/making bank deposits. Library employees responsible for preparing/making bank deposits can also collect cash. The employee responsible for collecting cash at the Detention Center also prepares the deposit and takes it to the bank.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan.

- 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.

We noted no employees responsible for collecting cash are responsible for posting collection entries to the general ledger.

Exceptions: None.

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- 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.

The Secretary-Treasurer reconciles cash collections to the general ledger, and she is not responsible for collecting cash.

Exceptions: None.

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.

We noted no exceptions.

Exceptions: None.

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

We randomly selected two deposit dates for each of the five bank accounts selected in procedure #3. We obtained the supporting documentation for each deposit selected. One bank account did not have any deposits during the year, so a total of eight deposits were tested.

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

Most collections at the Police Jury are in the form of checks mailed in, for which the Police Jury does not issue a receipt. The Library uses a cash register. The Detention Center uses computer software.

Exceptions: See above.

Management’s Response: See Management’s Corrective Action Plan

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

We noted no exceptions.

Exceptions: None.

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

We noted no exceptions.

Exceptions: None

- 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).

Due to the lack of receipts, we were unable to determine the timeliness of deposits.

Exceptions: See above.

Management’s Response: See Management’s Corrective Action Plan.

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

We noted no exceptions.

Exceptions: None.

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

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

We obtained a listing of locations that process payments for the fiscal year and management's representation that the listing is complete. We randomly selected 5 locations.

Exceptions: None.

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

In lieu of obtaining written policies and procedures, we inquired of employees about their job duties.

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

- 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.

We noted no exceptions.

Exceptions: None

- 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.

We noted no exceptions.

Exceptions: None

[Note: Exceptions to controls that constrain the legal authority of certain public officials(e.g., mayor of a Lawrason Act municipality) should not be reported.]

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

We obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete. We randomly selected 5 disbursements for each location and obtained supporting documentation for each.

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None.

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.

We obtained from management a listing of all active cards for the fiscal period, including the card numbers and the names of the person who maintains possession of the cards. We obtained management's representation that the listing is complete.

Exceptions: None

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

We randomly selected 5 cards from the listing. We randomly selected one monthly statement for each card and obtained the supporting documentation.

- 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

We noted no exceptions.

Exceptions: None.

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

We noted no finance charges or late fees assessed on the statements selected.

Exceptions: None

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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.

We randomly selected 10 transactions, or all transactions if less than 10, from each statement and obtained the supporting documentation.

1 We noted no exceptions.

2 We noted no exceptions.

3 We noted no charges for meals.

We did not identify any missing receipts for transactions tested.

Exceptions: None.

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

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

We obtained the listing from management and management’s representation that the listing is complete. We randomly selected 5 reimbursements and obtained the related expense reimbursement forms and supporting documentation.

- 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).

Of the five selected, two were reimbursed at the GFA rate with no exceptions.

Exceptions: None.

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

Of the five selected, three were reimbursed using actual costs. We noted two did not include the original itemized receipt.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan

- 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).

Of the five selected, we noted one did not include documentation stating business purpose. We also noted one reimbursement included meals. One of these receipts did not include the names of those who participated.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan.

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

We noted no exceptions.

Exceptions: None.

Contracts

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

We obtained the listing from management.

- 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.

We noted no contracts that were subject to the requirements of the LA Public Bid Law.

Exceptions: None

- 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).

We noted all contracts tested were approved by the governing board.

Exceptions: None

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- 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).

We noted none of the contracts tested were amended during the year.

Exceptions: None

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

We randomly selected one payment from each of the contracts tested. We obtained the supporting documentation for each of the checks tested. We noted each invoice and related payment agreed to the terms and conditions of the contract.

Exceptions: Non.

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 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

We obtained a listing of employees/elected officials and randomly five for testing. We obtained the related the documentation and agreed the paid salaries to the authorized rates per the personnel files.

Exceptions: None

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

We randomly selected one period for testing and obtained the attendance and leave records.

- 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.)

We noted no exceptions.

Exceptions: None.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

We noted no exceptions.

Exceptions: None.

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

We noted no exceptions.

Exceptions: None

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- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

We noted no exceptions.

Exceptions: None

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.

We noted no exceptions.

Exceptions: None.

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.

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

Exceptions: None.

Ethics

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

Using the five randomly selected employees/officials from procedure #16, we obtained the ethics documentation.

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

We noted no exceptions.

Exceptions: None

- 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.

Not applicable.

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.

Management listed none.

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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).

We obtained a listing of bonds/notes outstanding at the end of the fiscal period. We selected the only bond/note listed and obtained the related documentation. We noted the sinking fund was sufficiently funded at year-end.

Exceptions: None.

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.

Management listed none.

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.

We observed the required notice posted on its premises and website.

Exceptions: None.

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."**

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 3 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 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Using the employees/officials selected from procedure #16, we obtained the sexual harassment training documentation and observed one employee selected did not complete the training as required.

Exceptions: See above.

Management’s Response: See Management’s Corrective Action Plan.

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).

We observed the entity's sexual harassment policy posted on its website.

Exceptions: None

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:

We obtained the police jury and detention center's annual reports for 2021. We noted a completion date of 1/13/2022 for both reports and observed the reports included all required elements.

Exceptions: None

- 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

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

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 29, 2022

Union Parish Police Jury

P.O. BOX 723 303 EAST WATER STREET FARMERVILLE, LA 71241
PHONE 318- 368-3296 FAX 318-368-8342

OFFICERS:

BRENDA ABERCROMBIE
PRESIDENT

BEN BRIDGES
VICE-PRESIDENT

PAULA STRICKLAND
SEC-TREASURER

June 29th, 2022

Bosch & Statham
P.O. Box 2377
Ruston, LA 71273-2377

MEMBERS:

DISTRICT 1
CURTIS MOSES

RE: SAUP

DISTRICT 2
NATHAN PILGREEN

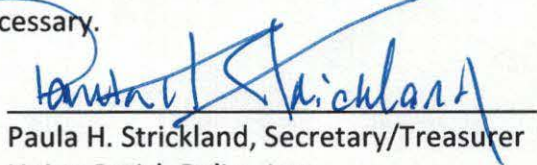
In response to the agreed-upon procedure audit, the Union Parish Police Jury has the following response:

DISTRICT 3
DEWAYNE RAMSEY

We will take the auditors comments under advisement and implement changes as deemed necessary.

DISTRICT 4
JOHNNY BUCKLEY

Signature: _____


Paula H. Strickland, Secretary/Treasurer
Union Parish Police Jury

DISTRICT 5
BEN BRIDGES

DISTRICT 6
CEIS NYEGAARD

DISTRICT 7
L.W. NOLAN

DISTRICT 8
BRENDA ABERCROMBIE

DISTRICT 9
ANDREW FORD, JR.

AN EQUAL OPPORTUNITY EMPLOYER