UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2025

BOSCH & STATHAM
Certified Public Accountants

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

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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 primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Union Parish Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

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 Union Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Unmodified Opinions on Governmental Activities, Each Major Fund, and 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 Union Parish Police Jury, as of December 31, 2025, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Union Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

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Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government 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 and the standards applicable to financial audits contained in *Government 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 Union Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 49-54); the Schedule of Post-Employment Benefits other than Pension – Schedule of Funding Progress (page 55); the Schedule of Proportionate Share of Net Pension Liability (page 56); and the Schedule of Employers' Contributions (page 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.

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 financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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 Union Parish Police Jury's basic financial statements. The accompanying supplementary information (combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the 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 are 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, the 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 30, 2026, on our consideration of the Union Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Union Parish 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 Union Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 30, 2026

Basic Financial Statements

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025

ASSETS	
Cash and cash equivalents	$ 20,836,069
Investments	152,919
Receivables	4,608,404
Prepaid expenses	384,928
Capital assets, net of accumulated depreciation	24,856,625
Net pension asset	407,464
TOTAL ASSETS	51,246,409
DEFERRED OUTFLOWS	
Deferred outflows - pension related	599,120
Deferred outflows - OPEB related	113,114
TOTAL DEFERRED OUTLFOWS	712,234
LIABILITIES	
Current liabilities	
Accounts, salaries and other payables	753,289
Deposits due others	127,100
Noncurrent liabilities	
Compensated absences	608,000
Due within one year	347,400
Due in more than one year	1,251,823
Net OPEB obligation	811,046
Landfill closure/postclosure care	12,421,269
TOTAL LIABILITIES	16,319,927
DEFERRED INFLOWS	
Deferred inflows - pension related	363,276
Deferred inflows - OPEB related	21,834
TOTAL DEFERRED INLFOWS	385,110
NET POSITION	
Net investment in capital assets	23,257,402
Restricted for landfill closure/postclosure care	12,421,269
Unrestricted	(425,065)
TOTAL NET POSITION	$ 35,253,606

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, 2025

		PROGRAM REVENUES			NET (EXPENSE)
			OPERATING	CAPITAL	REVENUE AND
		CHARGES FOR	GRANTS AND	GRANTS AND	CHANGES IN
FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	SERVICES	CONTRIBUTIONS	CONTRIBUTIONS	NET ASSETS
General government	$ 2,085,457	$ 295,906	$ 104,954	$ -	$ (1,684,597)
Public safety	5,186,443	4,314,521	375,893	-	(496,029)
Highways and streets	5,043,359	-	809,667	-	(4,233,692)
Sanitation	3,679,509	3,005,595	-	-	(673,914)
Utilities	-	-	341,342	-	341,342
Health and welfare	798,821	-	704,162	-	(94,659)
Culture and recreation	616,060	12,579	44,853	-	(558,628)
Economic development and assistance	26,592	-	-	-	(26,592)
Transportation	284,304	38,156	-	217,537	(28,611)
Interest expense	70,837	-	-	-	(70,837)
Total governmental activities	$ 17,791,382	$ 7,666,757	$ 2,380,871	$ 217,537	(7,526,217)

General revenues:	
Taxes:	
Ad valorem	3,391,191
Sales and use taxes	3,736,662
Other taxes, penalties, and interest	397,687
Unrestricted investment earnings	953,311
Gain (loss) on disposal of assets	(91,671)
Proceeds from insurance	100,583
Donations	5,286
Other revenues	519,636
Total general revenues	9,012,685
Change in net position	1,486,468
Net position at beginning of year, restated	33,767,138
Net position at end of year	$ 35,253,606

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, 2025

ASSETS	GENERAL	ROAD MAINTE-NANCE	ROAD CONSTRUC-TION	DETENTION CENTER	SALES TAX LANDFILL	CAPITAL PROJECTS AIRPORT GRANT	CAPITAL PROJECTS CDBG	OTHER GOVERN-MENTAL FUNDS	TOTAL GOVERN-MENTAL FUNDS
Cash and cash equivalents	$ 998,703	$ 606,784	$ 793,790	$ 576,365	$ 15,930,799	$ -	$ -	$ 1,929,628	$ 20,836,069
Investments	216	250	158	106	1,253	-	-	150,936	152,919
Receivables	857,373	1,119,846	916,504	232,426	682,681	196,825	-	602,749	4,608,404
Due from other funds	34,235	6,000	-	102,076	6,000	-	-	3,000	151,311
Prepaid expenses	58,508	89,740	-	87,156	61,839	-	-	87,685	384,928
Total assets	$ 1,949,035	$ 1,822,620	$ 1,710,452	$ 998,129	$ 16,682,572	$196,825	$ -	$ 2,773,998	$ 26,133,631
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts, salaries, and other payables	$ 119,263	$ 93,492	$ 31,649	$ 135,970	$ 56,095	$195,735	$ -	$ 121,085	$ 753,289
Deposits due others	-	125,100	2,000	-	-	-	-	-	127,100
Due to other funds	82,653	-	-	15,173	-	6,802	-	46,683	151,311
Total liabilities	201,916	218,592	33,649	151,143	56,095	202,537	-	167,768	1,031,700
Fund equity - fund balances:									
Restricted	-	1,604,028	1,676,803	846,986	16,626,477	(5,712)	-	2,652,855	23,401,437
Unassigned	1,747,119	-	-	-	-	-	-	(46,625)	1,700,494
Total fund equity - fund balances	1,747,119	1,604,028	1,676,803	846,986	16,626,477	(5,712)	-	2,606,230	25,101,931
Total liabilities and fund equity	$ 1,949,035	$ 1,822,620	$ 1,710,452	$ 998,129	$ 16,682,572	$196,825	$ -	$ 2,773,998	$ 26,133,631

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, 2025

Total fund balances - governmental funds	$ 25,101,931
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	24,856,625
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	712,234
Deferred inflows	(385,110)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements:	
Compensated absences	(608,000)
Due within one year	(347,400)
Due in more than one year	(1,251,823)
Net OPEB obligation	(811,046)
Net pension asset	407,464
Landfill closure/postclosure obligation	(12,421,269)
Net position of governmental activities	$ 35,253,606

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, 2025

	GENERAL	ROAD MAINTE-NANCE	ROAD CONSTRUC-TION	DETENTION CENTER	SALES TAX LANDFILL	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	CAPITAL PROJECTS CDBG	OTHER GOVERN-MENTAL FUNDS	TOTAL GOVERN-MENTAL FUNDS
Revenues:										
Taxes:										
Ad valorem	$ 785,793	$ 1,091,496	$ 910,535	$ -	$ -	$ -	$ -	$ -	$ 603,367	$ 3,391,191
Sales and use	12,079	-	-	-	3,724,583	-	-	-	-	3,736,662
Other taxes:										
Severance taxes	390,531	-	-	-	-	-	-	-	-	390,531
Franchise taxes	7,156	-	-	-	-	-	-	-	-	7,156
Licenses and permits	217,589	-	-	-	-	-	-	-	-	217,589
Intergovernmental funds:										
Federal government grants	-	-	177,602	-	-	1,332,066	206,660	341,342	810,742	2,868,412
Federal government payments in lieu	2,186	4,818	4,019	-	-	-	-	-	2,664	13,687
State government grants	8,640	520,512	-	-	-	-	10,876	-	3,725	543,753
State government shared revenue	196,682	70,629	70,630	-	-	-	-	-	42,189	380,130
State government payments in lieu	124,492	-	-	-	-	-	-	-	-	124,492
Charges for services	32,345	9,635	-	3,707,171	3,005,595	-	-	-	501,628	7,256,374
Fines and forfeitures	-	-	-	-	-	-	-	-	157,521	157,521
Investment earnings	351,719	7,956	15,195	1,984	550,748	-	-	-	25,709	953,311
Rents and royalties	12,916	-	-	-	-	-	-	-	22,357	35,273
Contributions and donations from private source:	-	-	-	-	-	-	-	-	5,286	5,286
Other revenues	12,122	525	-	13,573	20,205	-	-	-	326,774	373,199
Total revenues	2,154,250	1,705,571	1,177,981	3,722,728	7,301,131	1,332,066	217,536	341,342	2,501,962	20,454,567

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	GENERAL	ROAD MAINTE-NANCE	ROAD CONSTRUC-TION	DETENTION CENTER	SALES TAX LANDFILL	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	CAPITAL PROJECTS CDBG	OTHER GOVERN-MENTAL FUNDS	TOTAL GOVERN-MENTAL FUNDS
Expenditures:										
Current:										
General government:										
Legislative	$ 119,192	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ 119,192
Judicial	265,297	-	-	-	-	-	-	-	152,583	417,880
Elections	42,452	-	-	-	-	-	-	-	-	42,452
Finance and administrative	293,825	-	-	-	-	-	-	-	-	293,825
Other general government	751,529	-	-	-	-	-	-	341,342	-	1,092,871
Public safety	439,551	-	-	3,780,155	-	-	-	-	827,627	5,047,333
Flood Control	-	-	-	-	-	-	-	-	-	-
Highways and streets	-	3,537,591	143,024	-	-	-	-	-	-	3,680,615
Sanitation	-	-	-	-	1,764,026	-	-	-	1,008,435	2,772,461
Health and welfare	27,034	-	-	-	-	1,332,066	-	-	760,241	2,119,341
Culture and recreation	1,800	-	-	-	-	-	-	-	549,510	551,310
Economic development and assistance	23,836	-	-	-	-	-	-	-	-	23,836
Transportation	-	-	-	-	-	-	-	-	71,181	71,181
Debt service	7,558	213,552	69,854	83,921	92,030	-	-	-	26,100	493,015
Capital outlay	155,463	523,511	883,478	101,500	20,444	-	217,536	-	1,166,147	3,068,079
Total expenditures	2,127,537	4,274,654	1,096,356	3,965,576	1,876,500	1,332,066	217,536	341,342	4,561,824	19,793,391
Excess (deficiency) of revenues over expenditures	26,713	(2,569,083)	81,625	(242,848)	5,424,631	-	-	-	(2,059,862)	661,176
Other sources (uses):										
Operating transfers in	2,389,803	2,402,122	-	138,546	-	-	-	-	1,553,327	6,483,798
Proceeds from the sale of assets	-	150,000	-	-	-	-	-	-	-	150,000
Proceeds from the issuance of debt	-	-	-	66,500	-	-	-	-	850,000	916,500
Proceeds from insurance	-	35,863	-	64,720	-	-	-	-	-	100,583
Operating transfers out	(2,316,501)	-	-	(24,819)	(3,956,576)	-	-	-	(185,902)	(6,483,798)
Total other sources (uses)	73,302	2,587,985	-	244,947	(3,956,576)	-	-	-	2,217,425	1,167,083
Net change in fund balances	100,015	18,902	81,625	2,099	1,468,055	-	-	-	157,563	1,828,259
Fund balances at beginning of year, restated	1,647,104	1,585,126	1,595,178	844,887	15,158,422	-	(5,712)	-	2,448,667	23,273,672
Fund balances at end of year	$ 1,747,119	$ 1,604,028	$ 1,676,803	$ 846,986	$ 16,626,477	$ -	$ (5,712)	$ -	$ 2,606,230	$ 25,101,931

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, 2025

Net change in fund balances - total governmental funds	$ 1,828,259
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 and other expenditures capitalized	3,068,080
Depreciation and amortization	(2,439,649)
Proceeds from sale of capital assets	(150,000)
Gain (loss) on disposal of assets	(91,671)
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.	422,178
Governmental funds report the issuance of long-term debt as an other financing source. However, in the government-wide financial statements, that amount is added to long-term debt on the Statement of Net Position.	
Proceeds from revenue bonds	(850,000)
Proceeds from leases	(66,500)
Payments of long-term obligations, 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 compensated absences payable	329,000
Net change in net pension liability and deferred items	59,619
Net change in OPEB liability and deferred items	(21,171)
Net change in landfill closure/postclosure liability	(601,677)
Change in net position of governmental activities	$ 1,486,468

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, 2025

ASSETS	
Cash and cash equivalents	$ 241,886
Other assets	150
TOTAL ASSETS	$ 242,036
LIABILITIES	
Current liabilities	
Due to others	$ 242,036

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, 2025

Unsettled balances due to prisoners and others - beginning	$ 267,822
Additions	2,308,344
Reductions	2,311,978
Unlocated difference	22,152
Total reductions	2,334,130
Unsettled balances due to prisoners and others - ending	$ 242,036

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

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 2028. 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 208 employees (3 in the central office, 6 in the courthouse, 2 in the HUD office, 9 in the 911 office, 13 in the library, 2 at the health unit, 2 in emergency preparedness, 105 at the detention center and 66 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.

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

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.

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.

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 Capital Projects CDBG Fund accounts for grants from the Community Development Block Grant Program.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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:

	Authorized Millage	Levied Millage	Expiration
Parish wide 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	2032

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 2025 assessed valuation (amounts expressed in thousands):

	2025 Assessed Valuation	Percent of Total Assessed Valuation	Taxes
Midcontinent Express Pipeline, LLC	$12,385,430	5.56%	$1,019,353
Foster Farms, LLC	9,698,761	4.36%	765,038
Gulf South Pipeline Company, LP	8,063,990	3.62%	666,756
Claiborne Electric Cooperative, Inc.	5,876,510	2.64%	495,814
Case Farms Processing Inc	5,510,717	2.48%	435,244
Lumen Technologies Service Group, LLC	5,001,264	2.25%	408,953
Entergy Louisiana, Inc.	3,649,930	1.64%	307,408
Enable Gas Transmission, LLC	2,285,140	1.03%	189,601
Trans-Union Interstate Pipeline LP	2,196,720	0.99%	189,458
Enviro Services Rental, LLC	2,128,734	0.96%	176,429
Total	$56,797,196	25.52%	$4,654,054

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.

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:

Description	Estimated Lives
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.

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.

Leases

The Police Jury is a lessee under non-cancellable lease agreements for vehicles and equipment used for a variety of purposes and uses. In accordance with GASB Statement No. 87, Leases, the Police Jury recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value of $25,000, and for like-kind leases whose individual values are less than that amount, but more than $250,000 in the aggregate.

At the commencement of a lease, the Police Jury initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

The Police Jury uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Police Jury uses its estimated incremental borrowing rate as the discount rate for leases. The lease terms includes the non-cancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

The Police Jury monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2025, the police jury has cash and cash equivalents (book balances) totaling $21,077,955 (including $12,074,912 in the landfill assurance trust account, $131,729 in the inmate trust agency fund, and $110,157 in the inmate banking agency fund) as follows:

Demand deposits	$ 20,835,469
Petty cash	600
Total	$ 20,836,069
Amounts held in agency funds	241,886
Total	$ 21,077,955

NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2025, the police jury had bank balances of $20,860,046 (including $12,074,912 in the landfill assurance trust account, $144,613 in the inmate trust agency fund, and $126,133 in the inmate banking agency fund) exposed to custodial credit risk as follows:

Insured by FDIC	$ 500,000
FDIC Coverage of sweep account	18,204,809
Total FDIC Coverage	18,704,809
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	2,155,237
Total balances exposed to custodial credit risk	2,155,237
Total bank balances	**$ 20,860,046**

NOTE 3 – INVESTMENTS

Investments held at December 31, 2025, consist of $152,919 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.

NOTE 3 – INVESTMENTS (CONTINUED)

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.

NOTE 4 - RECEIVABLES

The receivables at December 31, 2025, are as follows:

		Due From Other Governments		Accounts and	
	Taxes	Federal	State	Other	Total
General	$ 728,802	$ -	$ 128,571	$ -	$ 857,373
Road Maintenance	1,014,058	-	105,788	-	1,119,846
Road Construction	845,874	-	70,630	-	916,504
Sales Tax Landfill	367,171	-	-	315,510	682,681
Detention Center	-	-	-	232,426	232,426
Airport Grant	-	185,949	10,876	-	196,825
Other governmental	560,560	.	42,189	-	602,749
Total	$ 3,516,465	$ 185,949	$ 358,054	$ 547,936	$ 4,608,404

NOTE 5 - INTERFUND BALANCES AND TRANSFERS

As of December 31, 2025, the interfund balances were as follows:

	Due To				
Due From	General	Detention Center	Capital Projects Airport Grant	Non-Major Funds	Total
General	$ 34,423	$ 15,173	$ 6,802	$ (22,163)	$ 34,235
Road Maintenance	-	-	-	6,000	6,000
Detention Center	48,230			53,846	102,076
Sales tax Landfil	-	-	-	6,000	6,000
Non-Major Funds	-	-	-	3,000	3,000
Total	$ 82,653	$ 15,173	$ 6,802	$ 46,683	$ 151,311

Interfund transfers during the year ended December 31, 2025, were as follows:

	Transfers out				
Transfers in	General	Detention Center	Sales Tax Landfill	Nonmajor	Total
General	$ -	$ -	$2,389,803	$ -	$ 2,389,803
Road Maintenance	2,260,530	24,819	116,773	-	2,402,122
Detention Center	-	-	-	138,546	138,546
Nonmajor Funds	55,971	-	1,450,000	47,356	1,553,327
Total	$2,316,501	$ 24,819	$3,956,576	$ 185,902	$ 6,483,798

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.

NOTE 6 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2025, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	$ 1,209,711	$ -	$ -	$ 1,209,711
Construction in Progress	3,713,390	1,169,642	(3,852,502)	1,030,530
Total capital assets not being depreciated	4,923,101	1,169,642	(3,852,502)	2,240,241
Capital assets being depreciated or amortized				
Land improvements	1,793,309	-	-	1,793,309
Buildings and improvements	9,361,191	83,803	-	9,444,994
Other improvements	2,464,856	894,888	-	3,359,744
Infrastructure - Roads	8,334,988	3,701,980	-	12,036,968
Fire, sewer and water system improvements	2,285,608	-	-	2,285,608
Public works equipment	13,614,209	913,471	(1,847,341)	12,680,339
Vehicles	1,763,697	35,000	(113,248)	1,685,449
Office furniture and equipment	283,409	-	-	283,409
Library:				
Building and improvements	230,302	-	-	230,302
Vehicle	118,675	-	-	118,675
Office furniture and equipment	39,692	-	-	39,692
Books and videos	1,252,872	55,298	(66,862)	1,241,308
Total capital assets being depreciated	41,542,808	5,684,440	(2,027,451)	45,199,797
Right-to-use leased assets	1,569,768	66,500	(105,050)	1,531,218
Total capital assets being depreciated or amortized	43,112,576	5,750,940	(2,132,501)	46,731,015
Accumulated depreciation and amortization				
Land improvements	1,248,179	59,348	-	1,307,527
Buildings and improvements	6,525,316	229,002	-	6,754,318
Other improvements	1,073,197	158,350	-	1,231,547
Infrastructure - Roads	2,132,103	584,292	-	2,716,395
Fire, sewer and water system improvements	1,800,819	38,468	-	1,839,287
Public works equipment	6,801,670	894,061	(1,603,213)	6,092,518
Vehicles	1,711,762	32,093	(113,248)	1,630,607
Office furniture and equipment	204,395	12,717	-	217,112
Library:				
Building and improvements	227,111	1,214	-	228,325
Vehicle	109,443	1,878	-	111,321
Office furniture and equipment	39,692	-	-	39,692
Books and videos	942,485	81,735	(66,862)	957,358
Right-to-use leased assets	726,848	346,480	(84,705)	988,622
Total accumulated depreciation and amortization	23,543,020	2,439,638	(1,868,028)	24,114,629
Total capital assets being depreciated or amortized, net	19,569,556	3,311,302	(264,473)	22,616,384
Total capital assets, net	$ 24,492,657	$ 4,480,944	$ (4,116,975)	$ 24,856,625

NOTE 6 – CAPITAL ASSETS (CONTINUED)

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

Depreciation		Amortization	
General government	$ 30,501	General government	$ 6,797
Public safety	187,738	Public safety	71,569
Highways & Streets	1,207,926	Highways & Streets	245,611
Sanitation	349,518	Sanitation	22,503
Health and welfare	15,780	Health and welfare	-
Culture and recreation	85,816	Culture and recreation	-
Economic development and assistance	2,756	Economic development and assistance	-
Transportation	213,123	Transportation	-
	$2,093,158		$346,480

NOTE 7 - LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2025:

	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
Public Building Revenue Bonds, Series 2011	$ 25,000	$ -	$ (25,000)	$ -	$ -
Revenue Bonds, Series 2025	-	850,000	-	850,000	44,000
Lease liability	886,704	66,500	(368,753)	584,451	248,704
Trimble GNSS Receiver	215,999	-	(51,227)	164,772	54,696
Compensated Absences	937,000	472,000	(801,000)	608,000	-
OPEB Obligation	810,143	903	-	811,046	-
Net Pension Liability (Asset) - PERS	400,325	-	(806,713)	(406,388)	-
Net Pension Liability (Asset) - ROVERS	11,400	-	(12,476)	(1,076)	-
Landfill Closure/Post Closure Care	11,819,592	601,677	-	12,421,269	-
Total	$ 15,106,163	$ 1,991,080	$ (2,065,169)	$ 15,032,074	$ 347,400

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 estimated liability balance is a fair estimate of the liability as of December 31, 2025.

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.	$ -
Revenue Bonds, Series 2025 - $850,000 dated May 6, 2025, for the costs of acquiring, constructing and improving facilities as part of the Courthouse HVAC system, principal due in annual installments of $44,000 to $84,000 through August 1, 2039, interest 2.75% to 4.75% per annum, payments made from Series 2025 Sinking Fund.	$ 850,000
Financed Asset Purchase - $271,673 dated November 13, 2023, for the purchase of a Trimble GNSS Receiver and other communication equipment, principal due in monthly installments of $3,837 to $5,296 through October 13, 2028, calculated interest 6.57% per annum, payments made from Sales Tax Landfill Fund.	$ 164,772

The annual requirements to amortize all issues of indebtedness outstanding at December 31, 2025, are as follows:

	Public Building Revenue Bonds, Series 2025 - $850,000		
	Principal	Interest	Total
2026	$ 44,000	$ 42,296	$ 86,296
2027	46,000	33,725	79,725
2028	48,000	32,039	80,039
2029	50,000	30,281	80,281
2030	53,000	28,453	81,453
2031-2035	302,000	111,055	413,055
2036-2039	307,000	37,572	344,572
Totals	$ 850,000	$ 315,421	$ 1,165,421

	Financed Asset - future payments: Trimble GNSS Receiver		
	Principal	Interest	Total
2026	$ 54,696	$ 9,198	$ 63,894
2027	58,400	5,494	63,894
2028	51,675	1,569	53,244
Totals	$ 164,771	$ 16,261	$ 181,032

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 established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

Eligibility Requirements

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

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

Retirement Benefits

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

For employees hired prior to January 1, 2007:

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

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

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

For the year ended December 31, 2024, the Union Parish Police Jury's total payroll for all employees was $4,061,027. Total covered payroll was $3,084,542. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2025, the actual rate for the fiscal year was 11.00% for Plan A. The Union Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2025 were $342,645.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

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

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

For the year ended December 31, 2025, the Employer reported a liability(asset) of $(406,388) for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of December 31, 2024, and the total pension liability/asset used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the Union Parish 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, 2024, the Union Parish Police Jury's proportion was 0.404114%, which was a decrease of 0.016077% from its proportion measured as of December 31, 2023.

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

For the year ended December 31, 2025, the Union Parish Police Jury recognized pension expense of $343,522 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was ($355,305). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2025, was ($11,782).

For the year ended December 31, 2025 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	$ 248,000	$ 35,326
Changes in Assumption	-	44,718
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	267,606
Changes in Employer's Portion of Beginning Net Pension Liability	7,381	1,346
Differences Between Employer Contributions and Proportionate Share of Employer Contributions	95	4,677
Subsequent Measurement Contributions	342,645	-
Total	$ 598,121	$ 353,673

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,	
2026	150,593
2027	363,620
2028	(410,748)
2029	(201,663)

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024, are as follows:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase 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 MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total pension liability was 6.40% for Plan A. 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.

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

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, 2024, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real Assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018, through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Sensitivity to Changes in the Discount Rate

The following presents the net pension liability/asset of the Union Parish Police Jury's as of December 31, 2025, calculated using the discount rate of 6.40%, as well as what the Union Parish Police Jury's net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate:

	Changes in Discount Rate		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	$ 2,073,930	$ (406,388)	($ 2,488,327)

Payables to the Pension Plan

These financial statements did include a payable of $48,748 to the pension.

Retirement System Audit Report

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2024. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lla.state.la.us.

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

Plan Description

The Union Parish Police Jury 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, for the purpose of providing retirement allowances and other benefits as stated under the provisions of RS. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Any member hired on or after January 1, 2013, is eligible for normal retirement after he or she has attained 30 years of creditable service and is age *55;* has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

For the year ended December 31, 2025, the Union Parish Police Jury's total payroll for all employees was $16,300. Total covered payroll was $15,545. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending December 31, 2025, the actual employer contribution rate was 18.00%.

In accordance with state statute, the System also 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. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2025.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Union Parish Police Jury to the System monthly. The Union Parish Police Jury's contributions to the System for the year ending December 31, 2025, were $2,798.

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2025, the Employer reported a liability(asset) of $(1,076) for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of June 30, 2025 and the total pension liability used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025, the Registrar of Voters' proportion was 0.100159%, which was a decrease of 0.003471% from its proportion measured as of June 30, 2024.

For the year ended December 31, 2025, the Union Parish Police Jury recognized pension expense of $671 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was ($2,295). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2025, was $(1,623)

At December 31, 2025, 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	$ 30	$ 3,182
Changes in assumption	-	382
Net difference between projected and actual earnings on pension plan investments	-	5,259
Changes in employer's portion of beginning net pension liability	152	738
Differences between employer contributions and proportionate share of employer contributions	-	39
Subsequent measurement contributions	818	-
Total	$ 1,000	$ 9,600

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

The $818 reported as deferred outflows of resources related to pensions resulting from the Union Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability/Asset in the year ended December 31, 2025. 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,	
2026	539
2027	(4,439)
2028	(3,653)
2029	(1,863)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025, are as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25%
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Mortality Rates	Active Members, Annuitants, and Beneficiaries – Pub 2016 Public Retirement Plans Mortality Table for General Employees and General Healthy Retirees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP2021 scale. Disabled Annuitants – Pub-2016 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP2021 scale..
Expected Remaining Service Lives	2025 – 5 years 2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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, 2025, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2019, through June 30, 2024. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

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 weighing 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 8.37% for the year ended June 30, 2025.

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, 2025, were as follows:

		Long-Term Expected Rates of Return	
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	22.5	2.50	0.56
International Fixed Income	10.0	3.50	0.35
Real Estate	10.0	4.50	0.45
Totals	100%		5.87%
Inflation			2.50
Expected Nominal Return			8.37%

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2025. 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.

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Sensitivity of the Union Parish Police 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, 2025.

	Changes in Discount Rate:		
	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net Pension Liability/(Asset)	$ 14,695	($ 1,076)	($ 14,546)

Payables to the Pension Plan

These financial statements do include a payable of $272 to the pension plan.

Plan Fiduciary Net Position

The Registrars of Voters Employees' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2025. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov.

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.

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

Employees covered by benefit terms

At December 31, 2024, the following employees were covered by the benefit term:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	106
Total	113

Total OPEB Liability

The Jury's total OPEB liability (TOL) of $811,046 was measured as of December 31, 2025, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs

The total OPEB liability in the December 31, 2025, 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	2.12% annually
Discount Rate	4.28% annually (1.78% real rate of return plus 2.50% inflation)
Healthcare Cost Trend Rates	Level 4.50% annually

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index.

Mortality rates were based on the RPH-2014 Total Table with Projection MP-2021.

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2024.

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

Changes in the Total OPEB Liability:

Total OPEB Liability		
Service cost	$	65,781
Interest		35,345
Changes of benefit terms		-
Difference between expected and actual experience		-
Changes of assumptions		-
Benefit payments		(100,223)
Net change in total OPEB liability		903
Total OPEB liability - beginning		810,143
Total OPEB liability - ending	$	811,046

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% Decrease (3.28%)	Current Healthcare Discount Rate	1.00% Increase (5.28%)
Total OPEB Liability	$ 863,737	$ 811,046	$ 762,960

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 (3.50%)	Current Healthcare Cost Trend	1.00% Increase (5.50%)
Total OPEB Liability	$ 746,704	$ 811,046	$ 888,376

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, 2025, the Jury recognized OPEB expense of $121,404. At December 31, 2025, 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	$ 112,267	$ (6,534)
Changes in assumptions/inputs	847	(15,300)
Total	$ 113,114	$ (21,834)

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)
2026	$ 22,179
2027	44,013
2028	25,088
2029	-
2030	-
Thereafter	-

NOTE 10 - LEASES

In accordance with its accounting policy for leases and pursuant to adoption of GASB Statement No. 87, Leases, the Police Jury records a liability for the present value of lease payments over the lease term for those agreements meeting the capitalization threshold set forth in footnote 1. As of December 31, 2025, such lease agreements consist entirely of vehicles and equipment having terms from 3 to 15 years having a combined lease liability of $584,451. In determining the present values, an average discount rate of 7.3409% was applied, representing the Police Jury's estimated incremental borrowing rate for such vehicles. The recorded value of the right-to-use assets as of the end of the current fiscal year was $1,531,218 and accumulated amortization of these assets was $988,623. The lease liability future principal and interest components of the lease payments as of December 31, 2025, are as follows:

	Leases - future payments: Equipment & Vehicles		
	Principal	Interest	Total
2026	$ 248,704	$ 34,590	$ 283,294
2027	209,816	16,525	226,341
2028	81,737	5,402	87,139
2029	39,572	1,007	40,579
2030	4,622	71	4,693
Totals	$ 584,451	$ 57,595	$ 642,046

There were no variable lease payments paid that were not included in determining the present value of the liability.

NOTE 11 - 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.

NOTE 12 - 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 $12,421,269 reported as landfill closure and post-closure care liability at December 31, 2025, represents eighty-nine percent of the estimated capacity of the currently active cells. For the year ended December 31, 2025, the Police Jury recognized no expenses. The police jury will recognize the remaining estimated cost of closure and post-closure care of $1,467,912 as the remaining capacity Police Jury 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, 2025, there is approximately 2,113,899 tons of Type II waste in the landfill. As shown on the statement of net position, the police jury has restricted $12,074,912 at December 31, 2025, 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 13 - 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.

NOTE 14 – GRANTS

Grantor	Program	Description	Revenues	Expenditures
DHS	EMPG 2022	Homeland Security	$ 5,000	$ 5,000
DHS	EMPG 2023	Homeland Security	40,810	13,968
DHS	EMPG 2024	Homeland Security	18,241	25,800
DHS	SHSP 2022	Homeland Security	2,500	2,500
DHS	SHSP 2023	Homeland Security	27,029	32,025
DHS	SHSP 2024	Homeland Security	13,000	30,884
DHS	FEMA	FEMA Reimbursement	38,490	38,490
DOL	WIOA	WIOA Cluster: Adult Program, Youth Activities, Dislocated Worker Formula	1,332,066	1,332,066
DOTD	FAA	Airport - T-Hangar	206,660	206,660
DOTD	LDOTD	FLAP - Alabama Landing	139,112	139,112
HUD	Section 8	Housing Assistance	704,162	706,574
HUD	CDBG 20/21	New Water Treatment Facility Construction	341,342	341,342
		Total federal	2,868,412	$ 2,888,670
LDOTD	LDOTD	Airport - T-Hangar	10,877	
LDOTD	PTA	Parish Transportation	370,460	
Other		Airport Mowing	3,725	
Other		JP & Tourist Grant	8,640	
Other		Parish Royalty	51	
Treasury	Act 4		150,000	
		Total state	543,753	
		Total grants	$ 3,412,165	

NOTE 15 – STEWARDSHIP

The following presents a summary of major funds' budget variances for the year ended December 31, 2025:

	Revenues and Other Sources			Expenses and Other Uses		
Fund	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	$ 4,707,845	$ 4,544,053	$ (163,792)	$ 4,776,724	$ 4,444,038	$ 332,686
Road Maintenance	4,190,526	4,293,556	103,030	4,229,973	4,274,654	(44,681)
Road Construction	1,217,416	1,177,981	(39,435)	1,099,544	1,096,356	3,188
Sales Tax Landfill	7,143,104	7,301,131	158,027	5,873,431	5,833,076	40,355
Detention Center Commission	3,748,235	3,992,494	244,259	3,775,582	3,990,395	(214,813)
Total	$21,007,126	$21,309,215	$ (302,089)	$19,755,254	$19,638,519	$ 116,735

NOTE 16 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2026, the date the financial statements were available to be issued. At this time, the financial effect of the proposed bond issuance cannot be reasonably estimated.

NOTE 17 – 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 the 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 $500,000. Any potential damages against the Police Jury are expected to be covered by its liability insurance policy.

NOTE 18 – NEW ACCOUNTING STANDARDS

GASB Statement No. 102, *Certain Risk Disclosures,* was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103, *Financial Reporting Model Improvements* was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 17 – NEW ACCOUNTING STANDARDS (CONTINUED)

Statement No. 104, *Disclosure of Certain Capital Assets*, was issued September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 105, Subsequent Events, was issued December 2025. The objective of the Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 18 – PRIOR PERIOD ADJUSTEMENTS

During the fiscal year ended December 31, 2025, the Police Jury identified a correction of an error related to the American Rescue Plan Act Fund. A check issued in December 2024 was recorded in January 2025. As a result, fund balance was reported in the American Rescue Plan Act Fund as of December 31, 2024, and the related expenditure activity was recorded in 2025.

Management recorded a prior period adjustment to correct the error by eliminating the beginning fund balance in the American Rescue Plan Act Fund and reversing the related expenditures recorded in the fiscal year ended December 31, 2025. The correction has been reported as an adjustment to beginning fund balance in the American Rescue Plan Act Fund. As the funds were expended as of December 31, 2024, the fund is not reported in 2025.

The effect of the prior period adjustment on beginning fund balance was as follows:

	Beginning Balance	Prior Period Adjustment	Beginning Balance, as Restated
Governmental Activities	$ 33,918,631	$ (151,493)	$ 33,767,138

	Beginning Balance	Prior Period Adjustment	Beginning Balance, as Restated
American Rescue	151,493	(151,493)	-

Required Supplemental Information

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET
Revenues:				
Taxes:				
Ad valorem	$ 790,000	$ 825,000	$ 785,793	$ (39,207)
Sales and use	15,000	12,100	12,079	(21)
Other taxes:				
Severance taxes	575,000	417,281	390,531	(26,750)
Franchise taxes	10,000	7,200	7,156	(44)
Licenses and permits	282,000	217,591	217,589	(2)
Intergovernmental funds:				
Federal government payments in lieu	2,500	2,186	2,186	-
State government grants	65,000	8,640	8,640	-
State government shared revenue	200,000	196,779	196,682	(97)
State government payments in lieu	-	124,493	124,492	(1)
Charges for services	36,700	32,350	32,345	(5)
Investment earnings	460,000	349,181	351,719	2,538
Rents and royalties	17,500	12,721	12,916	195
Other revenues	15,000	12,323	12,122	(201)
Total revenues	2,468,700	2,217,845	2,154,250	(63,595)
Expenditures:				
Current:				
General government:				
Legislative	147,200	143,394	119,192	24,202
Judicial	278,200	262,129	265,297	(3,168)
Elections	70,172	42,747	42,452	295
Finance and administrative	310,947	303,009	293,825	9,184
Other general government	810,350	840,587	751,529	89,058
Public safety	438,100	434,637	439,551	(4,914)
Health and welfare	306,700	318,614	27,034	291,580
Culture and recreation	1,800	1,800	1,800	-
Economic development and assistance	49,354	23,836	23,836	-
Debt service	-	-	7,558	(7,558)
Capital outlay	-	-	155,463	(155,463)
Total expenditures	2,412,823	2,370,753	2,127,537	243,216
Excess (deficiency) of revenues over expenditures	55,877	(152,908)	26,713	179,621
Other sources (uses):				
Operating transfers in	4,073,000	2,490,000	2,389,803	(100,197)
Operating transfers out	(4,073,000)	(2,405,971)	(2,316,501)	89,470
Total other sources (uses)	-	84,029	73,302	(10,727)
Net change in fund balances	55,877	(68,879)	100,015	168,894
Fund balances at beginning of year, restated	1,599,827	1,647,104	1,647,104	-
Fund balances at end of year	$ 1,655,704	$ 1,578,225	$ 1,747,119	$ 168,894

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Ad valorem	$ 1,000,000	$ 1,175,000	$ 1,091,496	$ (83,504)
Intergovernmental funds:				
Federal government payments in lieu	5,500	4,818	4,818	-
State government grants	315,100	486,052	520,512	34,460
State government shared revenue	75,000	70,762	70,629	(133)
Charges for services	-	9,635	9,635	-
Investment earnings	9,250	7,871	7,956	85
Other revenues	20,000	525	525	-
Total revenues	1,424,850	1,754,663	1,705,571	(49,092)
Expenditures:				
Current:				
Highways and streets	4,031,976	3,589,688	3,537,591	52,097
Debt service	126,000	113,095	213,552	(100,457)
Capital outlay	710,000	527,190	523,511	3,679
Total expenditures	4,867,976	4,229,973	4,274,654	(44,681)
Excess (deficiency) of revenues over expenditures	(3,443,126)	(2,475,310)	(2,569,083)	(4,411)
Other sources (uses):				
Operating transfers in	3,500,000	2,250,000	2,402,122	152,122
Proceeds from the sale of assets	25,000	150,000	150,000	-
Proceeds from insurance	-	35,863	35,863	-
Total other sources (uses)	3,525,000	2,435,863	2,587,985	152,122
Net change in fund balances	81,874	(39,447)	18,902	58,349
Fund balances at beginning of year, restated	1,081,259	1,585,126	1,585,126	-
Fund balances at end of year	$ 1,163,133	$ 1,545,679	$ 1,604,028	$ 58,349

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - ROAD CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL
	ORIGINAL	**FINAL**	**ACTUAL**	**BUDGET**
Revenues:				
Taxes:				
Ad valorem	$ 900,000	$ 950,000	$ 910,535	$ (39,465)
Intergovernmental funds:				
Federal government grants	-	177,601	177,602	1
Federal government payments in lieu	5,000	4,019	4,019	-
State government shared revenue	71,000	70,763	70,630	(133)
Investment earnings	18,000	15,033	15,195	162
Other revenues	2,000	-	-	-
Total revenues	996,000	1,217,416	1,177,981	(39,435)
Expenditures:				
Current:				
Highways and streets	751,000	1,099,544	143,024	956,520
Debt service	-	-	69,854	(69,854)
Capital outlay	-	-	883,478	(883,478)
Total expenditures	751,000	1,099,544	1,096,356	3,188
Net change in fund balances	245,000	117,872	81,625	(36,247)
Fund balances at beginning of year, restated	1,353,418	1,595,178	1,595,178	-
Fund balances at end of year	$ 1,598,418	$ 1,713,050	$ 1,676,803	$ (36,247)

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - SALES TAX LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Taxes:				
Sales and use	$ 3,500,000	$ 3,725,000	$ 3,724,583	$ (417)
Charges for services	2,570,000	2,847,600	3,005,595	157,995
Investment earnings	590,000	550,299	550,748	449
Other revenues	35,000	20,205	20,205	-
Total revenues	6,695,000	7,143,104	7,301,131	158,027
Expenditures:				
Current:				
Sanitation	2,504,604	1,802,307	1,764,026	38,281
Debt service	42,000	44,111	92,030	(47,919)
Capital outlay	345,100	87,209	20,444	66,765
Total expenditures	2,891,704	1,933,627	1,876,500	57,127
Excess (deficiency) of revenues over expenditures	3,803,296	5,209,477	5,424,631	(215,154)
Other sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(5,773,000)	(3,939,804)	(3,956,576)	16,772
Total other sources (uses)	(5,773,000)	(3,939,804)	(3,956,576)	(16,772)
Net change in fund balances	(1,969,704)	1,269,673	1,468,055	198,382
Fund balances at beginning of year, restated	14,803,814	15,158,422	15,158,422	-
Fund balances at end of year	$ 12,834,110	$ 16,428,095	$ 16,626,477	$ 198,382

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETENTION CENTER
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
Revenues:				
Charges for services	$ 3,130,500	$ 3,694,400	$ 3,707,171	$ 12,771
Investment earnings	2,500	1,962	1,984	22
Other revenues	17,500	13,579	13,573	(6)
Total revenues	3,150,500	3,709,941	3,722,728	12,787
Expenditures:				
Current:				
Public safety	3,594,445	3,775,582	3,780,155	(4,573)
Debt service	-	-	83,921	(83,921)
Capital outlay	1,100	-	101,500	(101,500)
Total expenditures	3,595,545	3,775,582	3,965,576	(189,994)
Excess (deficiency) of revenues over expenditur	(445,045)	(65,641)	(242,848)	(177,207)
Other sources (uses):				
Operating transfers in	450,000	-	138,546	138,546
Proceeds from the issuance of debt	-	-	66,500	66,500
Proceeds from insurance	-	38,294	64,720	26,426
Operating transfers out	-	-	(24,819)	(24,819)
Total other sources (uses)	450,000	38,294	244,947	206,653
Net change in fund balances	4,955	(27,347)	2,099	29,446
Fund balances at beginning of year	824,399	844,887	844,887	-
Fund balances at end of year	$ 829,354	$ 817,540	$ 846,986	$ 29,446

NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR MAJOR FUNDS FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025, 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 BENFITS OTHER THAN PENSION
SCHEDULE OF CHANGES IN LIABILITY AND FUNDING PROGRESS
AS OF DECEMBER 31, 2025

RSI: 10 year OPEB Expenses and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

	Fiscal year ended 12/31 of							
	2025	2024	2023	2022	2021	2020	2019	2018
Service Costs	65,781	55,330	55,330	81,294	81,294	53,579	51,469	51,469
Interest	35,345	27,234	27,772	16,540	16,502	42,717	45,617	45,617
Plan Amendments	-	-	-	-	-	-	-	-
Experience (Gain)/Loss	-	199,633	-	(34,950)	-	(335,437)	-	-
Assumption Changes	-	1,507	-	(81,824)	-	49,087	-	-
Benefit Payments	(100,223)	(100,223)	(90,927)	(90,927)	(101,126)	(101,126)	(144,300)	(144,300)
TOL @ BOY	810,143	626,662	634,487	744,354	747,684	1,038,864	1,086,078	1,133,292
TOL @ EOY (a)	811,046	810,143	626,662	634,487	744,354	747,684	1,038,864	1,086,078
TOL @ BOY	-	-	-	-	-	-	-	-
TOL @ EOY (b)	-	-	-	-	-	-	-	-
NOL (a)-(b)	811,046	810,143	626,662	634,487	744,354	747,684	1,038,864	1,086,078
FNP as Percentage of NOI	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	3,356,495	3,356,495	2,446,718	2,446,718	2,780,497	2,780,497	2,733,709	2,733,709
NOL as Percent of Payroll	24.16%	24.14%	25.61%	25.93%	26.77%	26.89%	38.00%	39.73%
Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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 PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2025

		Employer's proportion of the net pension liability (asset)	Employer's proportionate share of the net pension liability (asset)	Employer's covered employee payroll	Employer's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	Plan fiduciary net pension as a percentage of the total pension liability
Public Employees' Retirement System:						
	2024	0.404114%	$ (406,388)	$ 3,084,542	-13.17%	101.97%
	2023	0.420191%	$ 400,325	$ 3,046,251	13.14%	98.03%
	2022	0.418840%	$ 1,612,027	$ 2,805,501	57.46%	91.74%
	2021	0.412485%	$ (1,942,983)	$ 2,752,334	-70.59%	110.46%
	2020	0.465996%	$ (817,084)	$ 3,111,111	-26.26%	104.00%
	2019	0.454470%	$ 21,394	$ 2,833,772	75.00%	99.89%
	2018	0.474084%	$ 2,104,155	$ 2,871,800	73.27%	88.86%
	2017	0.467201%	$ (346,778)	$ 2,843,611	-12.19%	101.98%
	2016	0.446355%	$ 919,274	$ 2,628,403	34.97%	94.15%
	2015	0.494215%	$ 1,300,916	$ 2,835,592	45.88%	92.23%
Registrar of Voters Retirement System:						
	2025	0.10014%	$ (1,076)	$ 15,545	-7.00%	100.72%
	2024	0.10363%	$ 11,400	$ 15,545	73.00%	92.59%
	2023	0.10632%	$ 20,205	$ 15,545	130.00%	86.73%
	2022	0.10862%	$ 26,634	$ 15,545	171.00%	82.46%
	2021	0.10378%	$ 3,292	$ 15,545	21.00%	97.68%
	2020	0.10310%	$ 22,210	$ 13,969	159.00%	83.32%
	2019	0.11460%	$ 21,167	$ 15,545	136.00%	84.83%
	2018	0.11206%	$ 26,450	$ 15,545	170.00%	80.57%
	2017	0.11350%	$ 24,915	$ 15,545	160.00%	80.51%
	2016	0.11318%	$ 32,116	$ 15,545	207.00%	73.98%

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, 2025

	Contractually required contribution	Contributions in relation to contractually required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contributions as a percentage of covered employee payroll
Public Employees' Retirement System:					
2025	$ 342,645	$ 342,645	$ -	$ 3,114,955	11.00%
2024	$ 354,722	$ 354,722	$ -	$ 3,084,542	11.50%
2023	$ 350,319	$ 350,319	$ -	$ 3,046,251	11.50%
2022	$ 327,527	$ 327,527	$ -	$ 2,805,501	11.67%
2021	$ 337,161	$ 337,161	$ -	$ 2,752,334	12.25%
2020	$ 381,111	$ 381,111	$ -	$ 3,111,111	12.25%
2019	$ 325,884	$ 325,884	$ -	$ 2,833,772	11.50%
2018	$ 330,257	$ 330,257	$ -	$ 2,871,800	11.50%
2017	$ 342,953	$ 342,953	$ -	$ 2,843,611	12.06%
2016	$ 341,695	$ 341,695	$ -	$ 2,628,403	13.00%
Registrar of Voters Retirement System:					
2025	$ 2,217	$ 2,217	$ -	$ 12,316	18.00%
2024	$ 2,798	$ 2,798	$ -	$ 15,545	18.00%
2023	$ 2,798	$ 2,798	$ -	$ 15,545	18.00%
2022	$ 2,798	$ 2,798	$ -	$ 15,545	18.00%
2021	$ 2,798	$ 2,798	$ -	$ 15,545	18.00%
2020	$ 2,514	$ 2,514	$ -	$ 13,969	18.00%
2019	$ 2,720	$ 2,720	$ -	$ 15,454	17.50%
2018	$ 2,643	$ 2,643	$ -	$ 15,545	17.00%
2017	$ 2,876	$ 2,876	$ -	$ 15,545	18.50%
2016	$ 3,303	$ 3,303	$ -	$ 15,545	21.25%

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
AS OF DECEMBER 31, 2025

ASSETS	SPECIAL REVENUE	ASSESSOR BUILDING DEBT SERVICE	SERIES 2025 SINKING FUND	TOTAL
Cash and cash equivalents	$ 1,886,839	$ 6,345	$ 36,444	$ 1,929,628
Investments	150,936	-	-	150,936
Receivables	602,749	-	-	602,749
Due from other funds	3,000	-	-	3,000
Prepaid expenses	87,685	-	-	87,685
Total assets	$ 2,731,209	$ 6,345	$ 36,444	$ 2,773,998
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, salaries, and other payables	$ 121,085	$ -	$ -	$ 121,085
Due to other funds	46,683	-	-	46,683
Total liabilities	167,768	-	-	167,768
Fund equity - fund balances:				
Restricted	2,610,066	6,345	36,444	2,652,855
Unassigned	(46,625)	-	-	(46,625)
Total fund equity - fund balances	2,563,441	6,345	36,444	2,606,230
Total liabilities and fund equity	$ 2,731,209	$ 6,345	$ 36,444	$ 2,773,998

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	SPECIAL REVENUE	ASSESSOR BUILDING DEBT SERVICE	SERIES 2025 SINKING FUND	TOTAL
Revenues:				
Taxes:				
Ad valorem	$ 603,367	$ -	$ -	$ 603,367
Intergovernmental funds:				
Federal government grants	810,742	-	-	810,742
Federal government payments in lieu	2,664	-	-	2,664
State government grants	3,725	-	-	3,725
State government shared revenue	42,189	-	-	42,189
Charges for services	501,628	-	-	501,628
Fines and forfeitures	157,521	-	-	157,521
Investment earnings	25,236	-	473	25,709
Rents and royalties	-	22,357	-	22,357
Contributions and donations from private sources	5,286	-	-	5,286
Other revenues	326,774	-	-	326,774
Total revenues	2,479,132	22,357	473	2,501,962
Expenditures:				
Current:				
General government:				
Judicial	152,583	-	-	152,583
Public safety	827,627	-	-	827,627
Sanitation	1,008,435	-	-	1,008,435
Health and welfare	760,241	-	-	760,241
Culture and recreation	549,510	-	-	549,510
Transportation	71,181	-	-	71,181
Debt service	-	26,100	-	26,100
Capital outlay	1,166,147	-	-	1,166,147
Total expenditures	4,535,724	26,100	-	4,561,824
Excess (deficiency) of revenues over expenditures	(2,056,592)	(3,743)	473	(2,059,862)
Other sources (uses):				
Operating transfers in	1,470,000	47,356	35,971	1,553,327
Proceeds from the issuance of debt	850,000	-	-	850,000
Operating transfers out	(138,546)	(47,356)	-	(185,902)
Total other sources (uses)	2,181,454	-	35,971	2,217,425
Net change in fund balances	124,862	(3,743)	36,444	157,563
Fund balances at beginning of year	2,438,579	10,088	-	2,448,667
Fund balances at end of year	$ 2,563,441	$ 6,345	$ 36,444	$ 2,606,230

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

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.

Capital Improvement
The Capital Improvement fund accounts for the expenses related to the acquiring, constructing and improving facilities owned by the Jury. Funds are provided by revenue bonds issued during fiscal year 2025.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2025

ASSETS	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC-TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY-MENT	AIRPORT	CAPITAL IMPROVEMENT	TOTAL
Cash and cash equivalents	$ 389,268	$ 92,715	$ 787,337	$ 235,229	$ 193,839	$ 1,033	$ 9,358	$ 178,060	$ 1,886,839
Investments	59	-	150,764	113	-	-	-	-	150,936
Receivables	-	-	602,749	-	-	-	-	-	602,749
Due from other funds	-	3,000	-	-	-	-	-	-	3,000
Prepaid expenses	7,222	45,599	19,553	8,245	-	-	7,066	-	87,685
Total assets	$ 396,549	$ 141,314	$ 1,560,403	$ 243,587	$ 193,839	$ 1,033	$ 16,424	$ 178,060	$ 2,731,209
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts, salaries, and other payables	$ 7,217	$ 12,938	$ 29,451	$ 277	$ 1,809	$ -	$ -	$ 69,393	$ 121,085
Due to other funds	46,683	-	-	-	-	-	-	-	46,683
Total liabilities	53,900	12,938	29,451	277	1,809	-	-	69,393	167,768
Fund equity - fund balances:									
Restricted	389,274	128,376	1,530,952	243,310	192,030	1,033	16,424	108,667	2,610,066
Unassigned	(46,625)	-	-	-	-	-	-	-	(46,625)
Total fund equity - fund balances	342,649	128,376	1,530,952	243,310	192,030	1,033	16,424	108,667	2,563,441
Total liabilities and fund equity	$ 396,549	$ 141,314	$ 1,560,403	$ 243,587	$ 193,839	$ 1,033	$ 16,424	$ 178,060	$ 2,731,209

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, 2025

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC-TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY-MENT	AIRPORT	CAPITAL IMPROVEMENT	TOTAL
Revenues:									
Taxes:									
Ad valorem	$ -	$ -	$ 603,339	$ 28	$ -	$ -	$ -	$ -	$ 603,367
Intergovernmental funds:									
Federal government grants	106,580	-	-	-	704,162	-	-	-	810,742
Federal government payments in lieu	-	-	2,664	-	-	-	-	-	2,664
State government grants	-	-	-	-	-	-	3,725	-	3,725
State government shared revenue	-	-	42,189	-	-	-	-	-	42,189
Charges for services	455,826	-	7,646	-	-	-	38,156	-	501,628
Fines and forfeitures	156,788	-	733	-	-	-	-	-	157,521
Investment earnings	9,505	-	6,362	9,369	-	-	-	-	25,236
Contributions and donations from private sources	-	-	5,286	-	-	-	-	-	5,286
Other revenues	315,853	-	4,278	-	-	-	6,643	-	326,774
Total revenues	1,044,552	-	672,497	9,397	704,162	-	48,524	-	2,479,132
Expenditures:									
Current:									
General government:									
Judicial	152,583	-	-	-	-	-	-	-	152,583
Public safety	827,627	-	-	-	-	-	-	-	827,627
Sanitation	-	1,008,435	-	-	-	-	-	-	1,008,435
Health and welfare	-	-	-	65,577	694,664	-	-	-	760,241
Culture and recreation	-	-	549,510	-	-	-	-	-	549,510
Transportation	-	-	-	-	-	-	71,181	-	71,181
Capital outlay	-	369,516	55,298	-	-	-	-	741,333	1,166,147
Total expenditures	980,210	1,377,951	604,808	65,577	694,664	-	71,181	741,333	4,535,724
Excess (deficiency) of revenues over expenditures	64,342	(1,377,951)	67,689	(56,180)	9,498	-	(22,657)	(741,333)	(2,056,592)
Other sources (uses):									
Operating transfers in	-	1,450,000	-	-	-	-	20,000	-	1,470,000
Proceeds from the issuance of debt	-	-	-	-	-	-	-	850,000	850,000
Operating transfers out	(138,546)	-	-	-	-	-	-	-	(138,546)
Total other sources (uses)	(138,546)	1,450,000	-	-	-	-	20,000	850,000	2,181,454
Net change in fund balances	(74,204)	72,049	67,689	(56,180)	9,498	-	(2,657)	108,667	124,862
Fund balances at beginning of year, restated	416,853	56,327	1,463,263	299,490	182,532	1,033	19,081	-	2,438,579
Fund balances at end of year	$ 342,649	$ 128,376	$ 1,530,952	$ 243,310	$ 192,030	$ 1,033	$ 16,424	$ 108,667	$ 2,563,441

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, 2025

	JUDICIAL			PUBLIC SAFETY			
ASSETS	**CRIMINAL COURT**	**OFF-DUTY OFFICER WITNESS FEE**	**PARISH LITTER COURT**	**COMMUNI-CATIONS DISTRICT**	**INMATE WELFARE**	**HOMELAND SECURITY**	**TOTAL**
Cash and cash equivalents	$ 5,578	$ 32,785	$ 14,047	$ 108,528	$ 228,272	$ 58	$ 389,268
Investments	-	13	-	46	-	-	59
Prepaid expenses	-	-	-	7,222	-	-	7,222
Total assets	$ 5,578	$ 32,798	$ 14,047	$ 115,796	$ 228,272	$ 58	$ 396,549
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts, salaries, and other payables	$ -	$ -	$ -	$ 7,217	$ -	$ -	$ 7,217
Due to other funds	-	-	-	-	-	46,683	46,683
Total liabilities	-	-	-	7,217	-	46,683	53,900
Fund equity - fund balances:							
Restricted	5,578	32,798	14,047	108,579	228,272	-	389,274
Unassigned	-	-	-	-	-	(46,625)	(46,625)
Total fund equity - fund balances	5,578	32,798	14,047	108,579	228,272	(46,625)	342,649
Total liabilities and fund equity	$ 5,578	$ 32,798	$ 14,047	$ 115,796	$ 228,272	$ 58	$ 396,549

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, 2025

	JUDICIAL			PUBLIC SAFETY			
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNI-CATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	TOTAL
Revenues:							
Intergovernmental funds:							
Federal government grants	$ -	$ -	$ -	$ -	$ -	$ 106,580	$ 106,580
Charges for services	-	-	-	330,250	125,576	-	455,826
Fines and forfeitures	145,305	3,796	7,687	-	-	-	156,788
Investment earnings	-	-	-	918	8,587	-	9,505
Other revenues	10,955	-	-	12,997	291,843	58	315,853
Total revenues	156,260	3,796	7,687	344,165	426,006	106,638	1,044,552
Expenditures:							
Current:							
General government:							
Judicial	145,824	200	6,559	-	-	-	152,583
Public safety	8,242	-	-	436,320	260,272	122,793	827,627
Total expenditures	154,066	200	6,559	436,320	260,272	122,793	980,210
Excess (deficiency) of revenues over expenditures	2,194	3,596	1,128	(92,155)	165,734	(16,155)	64,342
Other financing sources (uses):							
Operating transfers out	-	-	-	-	(138,546)	-	(138,546)
Net change in fund balances	2,194	3,596	1,128	(92,155)	27,188	(16,155)	(74,204)
Fund balances at beginning of year	3,384	29,202	12,919	200,734	201,084	(30,470)	416,853
Fund balances (deficits) at end of year	$ 5,578	$ 32,798	$ 14,047	$ 108,579	$ 228,272	$ (46,625)	$ 342,649

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

Curtis Moses	$ 7,200
Nathan Pilgreen	7,200
Mike Holley	7,200
Glenn Hutto - President	8,400
Ben Bridges	7,200
Russell Wade	7,200
Jeremy Hobbs	7,200
Brenda Abercrombie	7,200
AJ Ford	7,200

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, 2025

Paula Strickland, Secretary-Treasurer	
Salary	$ 79,488
Benefits:	
Health insurance	13,142
Retirement - PERS	7,419
Medicare	983
Workers' Compensation Insurance	125
Other items paid on behalf of Secretary-Treasurer:	
Dues	100
Registration fees, lodging, and meals	1,743

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2025

	First Six Month Period Ended 06/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
Union Parish Sheriff, Criminal Court Costs/Fees	$ 77,595	$ 97,112
Total Receipts	$ 77,595	97,112

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Award Information	*AL/other #*	*Pass-Through Entity Name*	*Pass-Through Entity #*	*Name of Grant - Grant ID No.*	*Passed-through to Subrecipients*	*Federal Expenditures*
Housing Voucher Cluster-Cluster						
Department of Housing and Urban Development						
Section 8 Housing Choice Vouchers	14.871					$ 706,574
Total Section 8 Housing Choice Vouchers					$ -	706,574
Total Department of Housing and Urban Development						706,574
Total Housing Voucher Cluster-Cluster						706,574
WIOA Cluster-Cluster						
Department of Labor						
WIOA Adult Program	17.258	Louisiana Workforce Commission				577,829
Total WIOA Adult Program					577,829	577,829
WIOA Youth Activities	17.259	Louisiana Workforce Commission				437,888
Total WIOA Youth Activities					437,888	437,888
Total Department of Labor						1,015,717
Total WIOA Cluster-Cluster						1,015,717
Other Programs (Treated individually for major program determination)						
Department of Housing and Urban Development						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	Division of Administration	B-21-DC-22-0001			341,342
Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii					-	341,342
Total Department of Housing and Urban Development						341,342
Department of the Interior						
Payments in Lieu of Taxes	15.226					13,687
Total Payments in Lieu of Taxes					-	13,687
Total Department of the Interior						13,687
Department of Labor						
WIA Dislocated Workers	17.260	Louisiana Department of Labor				316,349
Total WIA Dislocated Workers					316,349	316,349
Total Department of Labor						316,349
Department of Transportation						
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106			8-Unit T-Hangar: 3-22-0017-025-2025		206,660
Total Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs					-	-
Federal Lands Access Program	20.224			693C73230004		139,112
Total Federal Lands Access Program					-	139,112
Total Department of Transportation						345,772

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Award Information	*AL/other #*	*Pass-Through Entity Name*	*Pass-Through Entity #*	*Name of Grant - Grant ID No.*	*Passed-through to Subrecipients*	*Federal Expenditures*
Department of Homeland Security						
Disaster Grants - Public Assistance (Presidentially De	97.036	GOHSEP				38,490
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)						38,490
Emergency Management Performance Grants	97.042	GOHSEP	EMT-2022-EP-00003			5,000
Emergency Management Performance Grants	97.042	GOHSEP	EMT-2023-EP-00001-S01			13,968
Emergency Management Performance Grants	97.042	GOHSEP	EMT-2024-EP-05015			25,800
Total Emergency Management Performance Grants						44,768
Homeland Security Grant Program	97.067	GOHSEP	EMW-2023-SS-00009-S01			32,025
Homeland Security Grant Program	97.067	GOHSEP	EMT-2024-EP-05015			30,884
Homeland Security Grant Program	97.067	GOHSEP	EMW-2022-SS-00042			2,500
Total Homeland Security Grant Program						65,409
Total Department of Homeland Security						148,667
Total Other Programs (Treated individually for major program determination)						1,165,817
Total Expenditures of Federal Awards					$ 1,332,066	$ 2,888,108

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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.

Indirect Cost Rate

The Police Jury has elected not to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

Reconciliation to Federal Grant Revenues

Reconciliation		
Federal expenditures	$	2,888,108
HCV expenditures		(706,574)
HCV revenues		704,162
OHSEP expenditures		(148,667)
OHSEP revenues		145,070
Federal revenue	$	2,882,099

Reporting of Prior Year ARPA Expenditures on the SEFA

The Union Parish Police Jury identified an error in the 2024 SEFA. A check issued in December 2024 was recorded in January 2025. As a result, fund balance was reported in the American Rescue Plan Act Fund as of December 31, 2024, and the related expenditure activity was recorded in 2025.

Management recorded a prior period adjustment of $151,493, in the financial statements, to correct the error by eliminating the beginning fund balance in the American Rescue Plan Act Fund and reversing the related expenditures recorded in the fiscal year ended December 31, 2025. The expenditures should have been reported on the 2024 SEFA.

Other Reports

BOSCH & STATHAM
Certified Public Accountants

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 primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Union Parish Police Jury's basic financial statements and have issued our report thereon dated June 30, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2025-001.

Melissa Bosch, CPA (318) 475-1987 · Michael Statham, CPA (318) 355-9943
Post Office Box 2377, Ruston, Louisiana 71273-2377

Union Parish Police Jury's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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 30, 2026

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

Qualified and Unmodified Opinions

We have audited Union Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Union Parish Police Jury's major federal programs for the year ended December 31, 2025. Union Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Housing Choice Voucher Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Union Parish Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Housing Choice Voucher Cluster for the year ended December 31, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Union Parish Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2025.

Basis for Qualified and Unmodified Opinions

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

Matter(s) Giving Rise to Qualified Opinion on [Identify Major Federal Program.]

As described in the accompanying schedule of findings and questioned costs, Union Parish Police Jury did not comply with requirements regarding Housing Choice Voucher Cluster as described in finding number 2025-001 for Eligibility, Reporting, and Special Tests.

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

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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 Union Parish 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 Union Parish 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 Union Parish 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 Union Parish 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 Union Parish 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 Union Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

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

Report on Internal Control over Compliance

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

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

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

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

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 30, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on whether the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury, were prepared in accordance with GAAP. 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. One material weakness in internal control over financial reporting was disclosed during the audit of the financial statements and is reported in the 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*.
3. One instance of material noncompliance with laws, regulations, contracts, or grant agreements material to the financial statements of the Union Parish Police Jury, which is required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit. This matter is reported as a finding and is also identified as a material weakness.
4. One material weakness in internal control over compliance with requirements applicable to a major federal award program was identified and reported in the Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the *Uniform Guidance*.
5. The auditor’s report on compliance for the major federal award programs for the Union Parish Police Jury expresses:
    a. A modified opinion on the Housing Choice Vouchers program/Cluster due to the finding related to that program; and
    b. An unmodified opinion on the Workforce Innovation and Opportunity Act / Workforce Investment Act Cluster.
6. One audit finding was required to be reported in accordance with 2 CFR 200.516(a). The finding relates to the Housing Choice Vouchers program and is reported as both a material weakness in internal control over compliance and material noncompliance. No findings were reported for the Workforce Innovation and Opportunity Act / Workforce Investment Act Cluster. There were no known questioned costs greater than $25,000 for any federal program not audited as a major program.
7. The programs tested as major programs were:
    a. United States Department Housing and Urban Development – Housing Choice Vouchers Cluster (Assistance Listing No. 14.228)
    b. United States Department of Labor – WIOA Cluster (Assistance Listing No. 17.258, 17.259, 17.260)
8. The threshold used for distinguishing Type A and B programs was $1,000,000.
9. The Union Parish Police Jury was determined not to be a low-risk auditee.
10. No management letter was issued.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

See Single Audit Finding.

C. FINDINGS – SINGLE AUDIT UNDER UNIFORM GUIDANCE

2025-001 Single Audit Finding – Housing Choice Voucher Noncompliance

Federal Program Information

Federal agency	U.S. Department of Housing and Urban Development
Federal program	Housing Choice Vouchers Program
Assistance Listing number	14.871
Compliance requirement(s) affected	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Reporting/Special Tests and Provisions
Type of finding	Material weakness in internal control over compliance and material noncompliance

Criteria

The Housing Choice Vouchers Program must administer assistance in accordance with applicable HUD requirements, the annual contributions contract, the approved administrative plan, and applicable federal statutes, regulations, and award terms and conditions. Controls should be designed and operating effectively to ensure, at a minimum, that:

- Housing assistance payment amounts are accurately calculated based on properly verified participant income, family composition, contract rent, payment standards, tenant rent, and applicable utility allowances.
- Utility allowances are applied using the appropriate approved schedule and amount in effect for the assisted unit and participant circumstances.
- Participant eligibility is supported by complete and current documentation, including income verification and required program forms.
- Rent reasonableness determinations are performed, documented, and approved in accordance with HUD requirements before the initial lease term and when otherwise required.
- Units meet applicable inspection requirements, and failed inspections are addressed in accordance with required procedures before continued or resumed assistance payments, as applicable.
- Program files contain complete and accurate documentation sufficient to support eligibility determinations, assistance payments, rent reasonableness, inspection results, and required participant/landlord forms.

Condition

During audit procedures over the Housing Choice Vouchers Program, we tested **25 housing assistance payment (HAP) files** and selected **10 of the 25** for eligibility testing. Exceptions were identified across HAP calculation support, utility allowances, income verification, rent reasonableness, inspection follow-up, and required file documentation.

The exceptions noted were as follows:

Testing area	Sample size	Exceptions noted	Description of exceptions
Housing assistance payment amount	25 Housing Assistance Payments (HAP)	3	HAP amount was not supported by the underlying participant file documentation.
Utility allowances	2 selections with utility allowance attributes tested	1	Utility allowance amount did not agree to the applicable approved utility allowance schedule or was otherwise incorrectly applied.
Eligibility - Income verification	10 eligibility selections	3	Income verification was incomplete, outdated, inconsistent with the HAP calculation, or otherwise insufficient to support the assistance payment amount.
Rent reasonableness	10 eligibility selections	9	Rent reasonableness determinations were missing, incomplete, untimely, or inadequately documented.
Failed inspection follow-up	10 eligibility selections	2	Failed inspections were not handled in accordance with required procedures, including inadequate documentation of timely correction, abatement, termination, or other required follow-up.
Required forms / file information	10 eligibility selections	8	Required forms or file information were missing, incomplete, inconsistent, or not properly documented in the participant file.

The number and nature of exceptions indicate controls over file documentation, supervisory review, and key compliance requirements were not operating effectively during the audit period.

Cause

The exceptions appear to have resulted from an insufficient control environment over the program.

Effect or Potential Effect

The deficiencies increase the risk that Union Parish Police Jury made housing assistance payments that were inaccurate, unsupported, or not allowable. Specifically:

- Incorrect HAP calculations may result in overpayments or underpayments to landlords or participants.
- Incorrect utility allowances may cause participant rent and subsidy calculations to be misstated.
- Missing or insufficient income verification may result in ineligible assistance amounts or unsupported participant eligibility determinations.
- Inadequate rent reasonableness documentation may result in rental assistance being paid for units at rents that were not demonstrated to be reasonable.
- Improper handling of failed inspections may result in continued assistance for units that did not meet required housing quality standards or other applicable inspection criteria.
- Missing forms and incomplete file documentation reduce the auditee's ability to demonstrate compliance with federal program requirements.

Because exceptions occurred across multiple areas, the deficiencies could affect the accuracy, allowability, and support for federal expenditures reported for the program.

Questioned Costs

Known questioned costs: $257
Likely questioned costs: $8,500
Assistance Listing number: 14.871

Perspective and Context

The population of HAPs and eligibility determinations is approximately 820 and 130, respectively. The samples were nonstatistical samples. Audit procedures included **25 HAP selections** and **10 eligibility selections** (from within the HAP sample). The following exception rates were noted:

Area	Exceptions	Sample / attribute basis	Exception rate
HAP amount errors	3	25 HAP selections	12%
Utility allowance amount errors	1	2 utility allowance attributes tested	50%
Income verification / HAP support	3	10 eligibility selections	30%
Rent reasonableness	9	10 eligibility selections	90%
Failed inspection handling	2	10 eligibility selections	20%
Required forms / file information	8	10 eligibility selections	80%

Year First Reported

2025

Recommendation

We recommend that Union Parish Police Jury strengthen internal controls over the Housing Choice Vouchers Program by implementing the following corrective actions:

1. **Stabilize program oversight**
   - Assign an experienced program supervisor or qualified interim manager to oversee the Housing Choice Vouchers Program or
   - Implement a quality control program
2. **Implement documented supervisory review**
   - Require documented supervisory review and approval of all initial certifications, annual reexaminations, interim changes, HAP calculations, rent reasonableness determinations, and inspection follow-up actions.
   - Use standardized review checklists to ensure required forms and supporting documentation are complete before HAP payments are approved.

3. **Strengthen HAP calculation support**

   – Require independent recalculation of HAP amounts for new admissions, annual reexaminations, interim changes, and any changes affecting income, rent, payment standards, or utility allowances.
   – Maintain documentation supporting all calculation inputs, including verified income, family composition, contract rent, payment standard, tenant rent, and utility allowance.

4. **Correct utility allowance procedures**

   – Ensure staff use the current approved utility allowance schedule.
   – Document the utility allowance applied and require supervisory approval when utility allowances affect HAP calculations.

5. **Improve eligibility and income verification documentation**

   – Require files to include current and complete income verification before assistance amounts are approved.
   – Establish procedures for resolving discrepancies between income documentation and HAP calculations.

6. **Strengthen rent reasonableness documentation**

   – Require rent reasonableness determinations to be completed, dated, reviewed, and retained in the file before lease approval and whenever required by program rules.
   – Periodically review rent reasonableness files for completeness and consistency.

7. **Improve inspection follow-up controls**

   – Establish procedures to track failed inspections, required corrective actions, deadlines, reinspections, abatements, terminations, or other required actions.
   – Require supervisory review of failed inspection follow-up before continued or resumed HAP payments.

8. **Conduct retrospective review and corrective action**

   – Review affected participant files to determine whether additional HAP errors, unsupported payments, or inspection-related payment issues occurred.
   – Calculate and resolve any overpayments, underpayments, or unsupported amounts in accordance with HUD requirements.
   – Provide targeted training to program personnel and document completion of the training.

<u>Management response</u>

See management's corrective action plan.

SUMMARY OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

2024-001 Allowing Continued Landfill Use Without Payment Constitutes a Prohibited Loan Under Louisiana Constitution Article VII, §14

This finding is resolved.

2024-002 Internal Control Did not Prevent Violation of Louisiana Governmental Ethics Laws

This finding is resolved.

Union Parish Police Jury

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

June 30, 2026

Bosch & Statham, LLC
Ruston, Louisiana

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2025 through December 31, 2025**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

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; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas.

   Yes ☒
   No ☐

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

   Yes ☒
   No ☐

3. For the fiscal period **January 1, 2025 through December 31, 2025**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

   Yes ☒
   No ☐

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

   Yes ☒
   No ☐

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

   Yes ☒
   No ☐

AN EQUAL OPPORTUNITY EMPLOYER

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

Yes ☒
No ☐

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2025 through December 31, 2025** and between **December 31, 2025**, and **June 30, 2026,** including any actual, suspected, or alleged fraud.

Yes ☒
No ☐

8. 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, 2025**, and **June 30, 2026**.

Yes ☒
No ☐

9. 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 ☐

6. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes ☒
No ☐

7. 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 purchase (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 ☐

8. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes ☒
No ☐

9. 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 ☐

15. 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 ☐

16. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes ☒
No ☐

17. 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 ☐

18. 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 ☐

19. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes ☒
No ☐

20. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes ☒
No ☐

21. We have disclosed to you [***list other matters as you have deemed appropriate***].

Yes ☒
No ☐

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

Yes ☒
No ☐

23. We have disclosed to you all known events that have occurred subsequent to **December 31, 2025**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes ☒
No ☐

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

Signature ______________________

Title Secretary/Treasurer

BOSCH & STATHAM
Certified Public Accountants

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 on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025, through December 31, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025, through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. 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 written policies and procedures.

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The policy includes all required elements.

Exceptions: None

ii. ***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

iii. ***Disbursements***, including processing, reviewing, and approving.

The policy includes all required elements.

Exceptions: None

iv. ***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

v. ***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 rates of pay or approval and maintenance of pay rate schedules.

The policy includes all required elements.

Exceptions: None

vi. ***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

vii. ***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

viii. ***Credit Cards (and debit cards, fuel cards, purchase 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

ix. ***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

x. ***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

xi. ***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

xii. ***Prevention of 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

2) Board or Finance Committee

A. 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.

i. 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 noted no exceptions.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds , and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period*.

We noted no exceptions.

iii. 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.

Exceptions: None

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

We found no evidence of written updates of the progress of resolving audit findings.

Exceptions: See above.

3) Bank Reconciliations

A. 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 entity bank accounts and management's representation that the listing is complete. We identified the main account and selected 4 additional accounts. We selected one month and obtained and inspected the bank statements and reconciliations.

i. 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 no exceptions.

ii. Bank reconciliations include written evidence that a member of management or a 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 one exception.

Exceptions: See above.

iii. 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.

We noted no exceptions.

4) Collections (excluding electronic funds transfers)

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

Exceptions: None

B. 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then 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.

i. Employees responsible for cash collections do not share cash drawers/registers;

Employees at the Library do share registers. We noted no exceptions at other locations.

Exceptions: See above.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

There were no exceptions for segregation between the employee collecting cash and the employee preparing/making deposits. However, no one at the Library reconciles collection documentation to the deposit.

Exceptions See above.

iii. Each employee responsible for collecting cash is not also 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; and

We noted no exceptions.

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

We noted no exceptions.

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

We noted no exceptions.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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). *Alternatively, 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 deposits from the accounts selected under procedure #3A. We have randomly selected dates and obtained supporting documentation for each of the transactions.

i. Observe that receipts are sequentially pre-numbered.

None of the collection locations use handwritten receipts. This is not an exception.

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

We noted no exceptions.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

We noted no exceptions.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

We noted no exceptions.

v. Trace the actual deposit per the bank statement to the general ledger.

We noted no exceptions.

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

A. 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 processed payments for the fiscal period and management's representation that the listing is complete. Payments are processed at two of the six locations listed.

Exceptions: None.

B. For each location selected under procedure #5A 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

We have obtained written policies and procedures as well as inquired of the job duties of those tasked with payment processing.

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

We noted no exceptions.

ii. At least two employees are involved in processing and approving payments to vendors;

We noted no exceptions.

iii. 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.

iv. 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; and

We noted no exceptions.

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

We noted the employee at the contracted CPA firm tasked with preparing payroll can approve payroll ACH payments. We noted no other exceptions.

Exceptions: See above.

C. For each location selected under procedure #5A 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

For each location selected under procedure #5A above, we have obtained the entity's non-payroll disbursement transaction population and obtained management's representation that the population is complete.

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

We noted one exception.

Exceptions: See above.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

We note six exceptions.

Exceptions: See above.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

We noted one electronic payment in the main operating account during the test month selected under procedure #3A. We noted the payment was a bank charge and not applicable for this procedure.

Exceptions: None.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase 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 a listing from management and management's representation that the listing is complete.

Exceptions: None

B. 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 and one statement for each card. We obtained supporting documentation.

i. 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

We noted no exceptions.

ii. Observe that finance charges and late fees were not assessed on the selected statements.

We noted no exceptions.

C. Using the monthly statements or combined statements selected under procedure #7B 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 (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We selected 10 transactions from each statement and obtained supporting documentation.

(1) We noted no exceptions.

(2) We noted one exception.

(3) There were no applicable transactions selected.

We noted no missing receipts.

Exceptions: See above.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

We noted no exceptions.

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

A. 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 and 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 a listing from management and randomly selected five reimbursements for testing. We obtained the related documentation.

i. If reimbursed using a per diem, observe that 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);

We noted no exceptions.

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

We noted no exceptions.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

We noted no exceptions.

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

We noted no exceptions.

8) Contracts

A. 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. *Alternatively, 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 a listing from management. We selected two contracts/agreements from the listing.

i. 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 exceptions.

ii. 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 no exceptions.

iii. If the contract was amended (e.g., change order), observe that 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, the documented approval); and

We noted no exceptions.

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

We noted no exceptions.

9) Payroll and Personnel

A. 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 from management and selected 5 employees/officials for testing. We obtained the personnel files and related paid salaries. We noted two exceptions in paid rate compared to authorized.

Exceptions: See above.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We selected one pay period and obtained the related documentation noting the following.

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

We noted no exceptions.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

We noted no exceptions.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

We noted no exceptions.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

See procedure #9A.

C. 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 and 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's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

We obtained a listing of those who received a termination payment during the fiscal period. We selected two employees and obtained the related documentation. We agreed the paid rate to the authorized rate for both employees. For both employees, the payment was for hours worked. We noted no exceptions.

Exceptions: None.

D. 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 third-party payroll related amounts were paid timely and accurately.

Exceptions: None.

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

We obtained the ethics documentation for those selected under procedure #9A.

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

We noted no exceptions.

ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

There were no changes to the policy during the fiscal period.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

We inquired of management and noted the secretary-treasurer was appointed as the ethics designee.

Exceptions: None

11) Debt Service

A. 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

We obtained a listing of bonds/notes issued during the fiscal period. We selected the only debt instrument listed and observed the State Bond Commission's approval noting no exceptions.

Exceptions: None.

B. 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 no exceptions.

Exceptions: None.

12) Fraud Notice

A. 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 as required by R.S. 24:523.

Management listed one misappropriation. The misappropriation was not reported to the LLA or the DA.

Exceptions: See above.

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

We noted no exceptions.

13) Information Technology Disaster Recovery/Business Continuity

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

A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then 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.

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 . The requirements are as follows:

•Hired before June 9, 2020 - completed the training; and

•Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

14) Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

We obtained the training documentation for those selected under Procedure #9A. We noted no exceptions.

B. Observe that 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 noted no exceptions.

C. 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 that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

v. Amount of time it took to resolve each complaint.

We obtained both the police jury and the detention center's sexual harassment report and noted no exceptions.

Management's Response: We will take the auditor's comments under advisement and take corrective action where the cost of doing so does not exceed the benefit.

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

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

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

BOSCH & STATHAM, LLC
Bosch & Statham
Ruston, Louisiana
June 30, 2026

Union Parish Police Jury

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June 30th, 2026

Bosch & Statham
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RE: Corrective Action Plan and SAUP

Corrective Action Plan

2025-001 Housing Choice Voucher Noncompliance

Responsible Official: Paula Strickland, Secretary-Treasurer

The Union Parish Police Jury acknowledges the auditor's recommendation and agrees with the finding. Management is committed to implementing the recommended corrective actions to strengthen internal controls, improve compliance with applicable policies and procedures, and enhance operational efficiency. We will review our current processes, make the necessary changes, and provide appropriate training to staff as needed to ensure the recommendation is fully implemented. Management will continue to monitor compliance and evaluate the effectiveness of these corrective measures on an ongoing basis.

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

We will take the auditors comments under advisement and implement changes as deemed necessary. It may not be feasible to implement all best practices.

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