

EISNERAMPER

**RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
December 31, 2023**



RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA

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INDEPENDENT AUDITORS' REPORT

Red River Parish Police Jury
Coushatta, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Red River Parish Police Jury (Police Jury) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Governmental Fund – General Fund	Unmodified
Governmental Fund – Sales Tax Fund	Unmodified
Governmental Fund – Ambulance Service Fund	Unmodified
Governmental Fund – Library Fund	Unmodified
Governmental Fund – Unit 1 Road Fund	Unmodified
Governmental Fund – Public Facilities Maintenance Fund	Unmodified
Enterprise Fund – Springfield Sewer	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Police Jury as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 *Governmental 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 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 *Governmental 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 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 Police Jurys's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 to 11, the Budgetary Comparison Schedules on pages 49 to 55, the Schedule of Changes in Total Other Post-Employment Benefit Liability and Related Ratios on page 56, the Schedule of Proportionate Share of the Net Pension Liability – Cost-Sharing Plans on page 57, the Schedule of Contributions to Each Retirement System– Cost-Sharing Plans on page 58 and the notes to required supplementary information on page 59, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The Schedule of Compensation Paid to Police Jurors, the Schedule of Compensation Paid to Head of Police Jury, the Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 202 Regular Legislative Session – Cash Basis Presentation, 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*, are presented for the 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 a report dated December 27, 2024, on our consideration of the Red River Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Red River Parish Police Jury's internal control over financial reporting and compliance.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 27, 2024



RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION – PART I

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

As financial management of the Red River Parish Police Jury (Police Jury) we offer readers of these financial statements an overview and analysis of the Police Jury's financial activities. This narrative is designed to assist readers in focusing on significant financial issues, identify changes in financial position, identify material deviations from approved budget documents (if any), and identify individual fund issues or concerns.

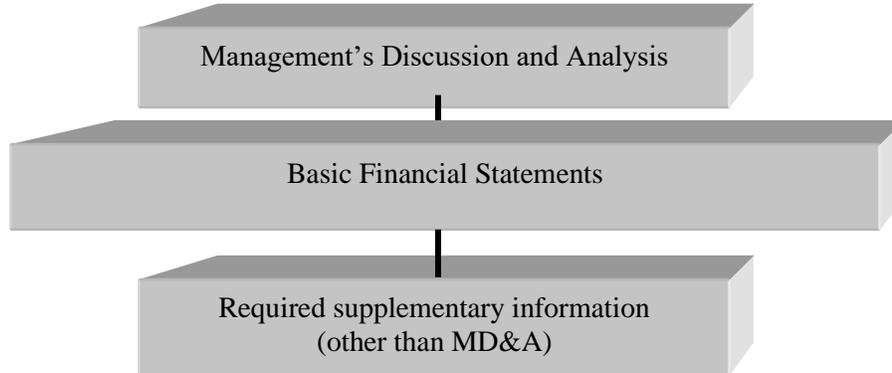
Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts.

FINANCIAL HIGHLIGHTS

- ★ Assets and deferred outflows of resources of the Police Jury's governmental activities exceeded its liabilities and deferred inflows of resources on December 31, 2023 by approximately \$89.1 million (net position). Of this amount, approximately \$49.7 million (unrestricted net position) may be used to meet ongoing obligations to our creditors.
- ★ Net position of the governmental activities increased by approximately \$14.1 million.
- ★ As of December 31, 2023, the governmental funds reported combined ending fund balances of approximately \$78.2 million, an increase of approximately \$10.7 million in comparison with the prior year. Approximately 29.2% of this total amount, \$22.8 million is available for spending at the Police Jury's discretion (unassigned fund balance of the General Fund).

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for Primary Governments established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Government-wide financial statements. The *government-wide financial statements* are designed to be similar to private sector business in that all governmental and business-type activities are consolidated into separate columns which add to a total for the primary government. The governmental activities' statements combine the Governmental Funds' current financial resources with capital assets, deferred outflows and long-term obligations and deferred inflows. The Police Jury charges a fee to customers to help it cover the costs of certain services it provides for the operations of the Springville Community. The Springville Community sewer system is reported as the only business-type activity of the Police Jury.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The *statement of net position* presents information on all of the Police Jury's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as *net position*. Over time, changes in net position may serve as a useful indicator of whether the financial position of the Police Jury is improving or deteriorating.

The *statement of activities* presents information showing how the Police Jury's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods. (e.g., uncollected taxes and earned but unused vacation leave). The focus of the *statement of activities* is on both the gross and net cost of various activities which are provided by the Police Jury's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various Police Jury services and/or subsidies to various activities.

Governmental activities reflect those programs provided by the Police Jury to the public that are generally supported through tax dollars such as general administration, public safety, public works, recreation and culture, etc.

Business-type activities, which are business-like in nature and primarily supported by user fees and charges for services. The Police Jury's business-type activities include the Springfield sewer fund activity.

Fund financial statements. A *fund* is a grouping of related accounts that are used to maintain control over the resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statement presentation more familiar.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The Governmental Major Fund presentation is presented on a sources and uses of liquid resources basis. This is the manner in which the budget is developed based on the generally accepted accounting principles (GAAP) basis. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The Police Jury has presented the General Fund, Sales Tax, Ambulance Service, Library, Unit 1 Road, and the Public Facilities Maintenance Fund, as major funds.

Proprietary funds. *Proprietary funds* consist of an enterprise fund which is an accounting device used to account for charges for sewer services and the associated costs for operations of the sewer system for the Springville Community.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the information provided in the government-wide and fund financial statements. The notes are a required part of the basic financial statements.

RED RIVER PARISH POLICE JURY
 COUSHATTA, LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023

FINANCIAL ANALYSIS OF THE ENTITY

Condensed Statements of Net Position
 For the Years Ended December 31, 2023 and 2022

	Governmental Activities		Business-Type Activities	
	2023	2022	2023	2022
Assets				
Current and other assets	\$ 81,214,893	\$ 69,059,450	\$ 108,001	\$ 97,595
Net pension asset	-	1,236,597	-	-
Capital assets, net	9,774,607	8,153,266	128,913	173,867
Total assets	90,989,500	78,449,313	236,914	271,462
Deferred outflows of resources	1,862,977	832,865	-	-
Liabilities				
Current liabilities	835,770	1,457,434	936	1,516
Long-term liabilities	2,530,085	1,414,866	-	-
Total liabilities	3,365,855	2,872,300	936	1,516
Deferred inflows of resources	337,737	1,382,851	-	-
Net position				
Net investment in capital assets	9,774,607	8,153,266	128,913	173,867
Restricted	29,664,016	28,105,062	-	-
Unrestricted	49,710,262	38,768,699	107,065	96,079
Total net position	\$ 89,148,885	\$ 75,027,027	\$ 235,978	\$ 269,946

- Approximately 10.9% of the Police Jury's governmental activities net position and 54.6% of the Police Jury's business-type activities as of December 31, 2023 reflects investments in capital assets (land, buildings, infrastructure, machinery, and equipment). The Police Jury uses these assets to provide services to the public consequently these assets are not available for future spending.
- Another 33.2% of the Police Jury's governmental activities net position is subject to external restrictions.
- Another 55.9% of governmental activities net position is unrestricted and may be used to meet ongoing obligations of the Police Jury to citizens and creditors.

RED RIVER PARISH POLICE JURY
 COUSHATTA, LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023

FINANCIAL ANALYSIS OF THE ENTITY (continued)

Condensed Statements of Activities
 For the Years Ended December 31, 2023 and 2022

	Governmental Activities		Business-Type Activities	
	2023	2022	2023	2022
Revenues				
Program revenues				
Charges for services	\$ 1,188,001	\$ 1,508,107	\$ 21,280	\$ 25,233
Operating and Capital grants and contributions	2,338,275	683,872	-	8,333
General revenues				
Ad Valorem taxes	4,523,794	3,806,139	-	-
Sales and use taxes	8,019,477	6,015,003	-	-
Severance tax	1,364,903	1,284,607	-	-
Other tax	904,676	1,224,480	-	-
Other general revenues	4,795,324	(519,659)	50,000	50,000
	<u>23,134,450</u>	<u>14,002,549</u>	<u>71,280</u>	<u>83,566</u>
Expenses				
General government	2,407,611	2,227,893	-	-
Public safety	2,410,686	2,214,228	-	-
Public works	2,788,093	3,038,979	-	-
Health and welfare	625,858	587,258	-	-
Recreation and culture	780,344	653,194	-	-
Sewer	-	-	105,248	116,468
	<u>9,012,592</u>	<u>8,721,552</u>	<u>105,248</u>	<u>116,468</u>
Changes in net position	\$ 14,121,858	\$ 5,280,997	\$ (33,968)	\$ (32,902)
Net position, beginning of year	75,027,027	69,746,030	269,946	302,848
Net position, end of year	<u>\$ 89,148,885</u>	<u>\$ 75,027,027</u>	<u>\$ 235,978</u>	<u>\$ 269,946</u>

The Police Jury's revenues are comprised primarily of tax revenue (property, sales and severance) as well as fees for services and operating grants. Property taxes and severance taxes remained consistent. Sales and use taxes increased due to increased drilling activity. The Police Jury's expenses, overall, remained relatively consistent.

RED RIVER PARISH POLICE JURY
 COUSHATTA, LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023

FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS

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

The focus of the Police Jury's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Police Jury's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the Police Jury. At the end of the current fiscal year, unassigned fund balance of the general fund was approximately \$22.9 million with approximately \$274,000 restricted in accordance with the National Opioid Settlement. Total fund balance of the General Fund increased approximately \$5.2 million during 2023. The General Fund and other major funds' fund balance increased due the increase in sales tax collections.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Police Jury's capital assets as of December 31, 2023, total \$9.9 million (net of accumulated depreciation) in Governmental Activities and Business-Type Activities. These assets are invested in a broad range of capital assets (see table below). These amounts represent a net increase (including additions, depreciation, and retirements) of approximately 19% from the previous year. The major additions include street improvements and property/lots purchased for the Health Unit Fund..

Capital Assets at Year End
 (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 932,365	\$ 581,865	\$ -	\$ -
Buildings and building improvements	2,361,817	2,694,386	-	-
Streets, parking lots, and other improvements	5,376,979	4,093,476	-	-
Construction in Progress	263,306	-	-	-
Sewer system	-	-	128,913	173,867
Furniture, equipment, and vehicles	733,051	674,516	-	-
Books and informational materials	107,089	109,023	-	-
Total	<u>\$ 9,774,607</u>	<u>\$ 8,153,266</u>	<u>\$ 128,913</u>	<u>\$ 173,867</u>

Following is the cost of certain additions for the Red River Parish Police Jury during the year ended December 31, 2023:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Land	\$ 350,500	\$ -
Buildings and building improvements	10,258	-
Streets, parking lots, and other improvements	2,155,672	-
Construction in Progress	263,306	-
Furniture, equipment, and vehicles	354,707	-
Books and informational materials	21,580	-
Total	<u>\$ 3,156,023</u>	<u>\$ -</u>

RED RIVER PARISH POLICE JURY
 COUSHATTA, LOUISIANA
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2023

Long-Term Debt Obligations

The Police Jury had no long-term debt obligations with debt service requirements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Police Jury amended its budget primarily to reflect changes in estimated severance tax revenues and parish road royalty revenues. An analysis of the original budgets compared to final amended budget results are as follows:

Original and Final Amended Budget Comparison - General Fund

	Original Budget	Final Amended Budget	Difference
Revenue and other financing sources	\$ 3,338,850	\$ 6,147,727	\$ 2,808,877
Expenditures and other financing uses	(2,105,360)	(7,285,694)	(5,180,334)
Net revenues	<u>\$ 1,233,490</u>	<u>\$ (1,137,967)</u>	<u>\$ (2,371,457)</u>

Actual revenues were more than final budgeted revenues primarily due to the severance tax collections being more than anticipated. The amended final budget reflected a \$5.2 million increase in expenditures due to anticipated capital outlay expenditures. However, the expenditures did not occur. A comparison of the actual results to the final amended budget is reflected on the next page:

Final Amended Budget and Actual Results Comparison - General Fund

	Final Amended Budget	Actual Results (Budgetary Basis)	Difference
Revenue and other financing sources	\$ 6,147,727	\$ 7,802,157	\$ 1,654,430
Expenditures and other financing uses	(7,285,694)	(2,264,433)	5,021,261
Net revenues	<u>\$ (1,137,967)</u>	<u>\$ 5,537,724</u>	<u>\$ 6,675,691</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Red River Parish Police Jury's elected officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Taxes
- 2) Fees, charges, and commissions for services
- 3) Inter-Governmental revenues (federal and state grants)

The Red River Parish Police Jury does not expect any significant changes in next year's results as compared to the current year.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

CONTACTING THE RED RIVER PARISH POLICE JURY'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Red River Parish Police Jury's finances and to show the Red River Parish Police Jury's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jessie Davis, Red River Parish Police Jury Manager, Post Office Drawer 709, Coushatta, Louisiana 71019.

BASIC FINANCIAL STATEMENTS

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF NET POSITION
December 31, 2023

<u>ASSETS</u>	Governmental Activities	Business-Type Activities	Total
Current assets			
Cash and cash equivalents	\$ 8,239,892	\$ 595	\$ 8,240,487
Investments	66,513,269	-	66,513,269
Receivables	6,539,009	-	6,539,009
Internal balances	(107,406)	107,406	-
Prepaid expense	30,129	-	30,129
Total current assets	<u>81,214,893</u>	<u>108,001</u>	<u>81,322,894</u>
Noncurrent assets			
Capital assets, net of accumulated depreciation	9,774,607	128,913	9,903,520
Total noncurrent assets	<u>9,774,607</u>	<u>128,913</u>	<u>9,903,520</u>
Total assets	<u>90,989,500</u>	<u>236,914</u>	<u>91,226,414</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflow - related to net pension liability	1,555,924	-	1,555,924
Deferred outflow - related to other post-employment benefits	307,053	-	307,053
	<u>1,862,977</u>	<u>-</u>	<u>1,862,977</u>
 <u>LIABILITIES</u>			
Current liabilities			
Accounts payable and accrued liabilities	695,063	936	695,999
Compensated absences payable - current	88,494	-	88,494
Other post-employment benefits payable - current	52,213	-	52,213
Total current liabilities	<u>835,770</u>	<u>936</u>	<u>836,706</u>
Noncurrent liabilities			
Compensated absences payable, net of current portion	-	-	-
Net pension liability	1,238,586	-	1,238,586
Other post-employment benefits payable - noncurrent	1,291,499	-	1,291,499
Total noncurrent liabilities	<u>2,530,085</u>	<u>-</u>	<u>2,530,085</u>
Total liabilities	<u>3,365,855</u>	<u>936</u>	<u>3,366,791</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows - related to net pension liability	148,730	-	148,730
Deferred inflows - related to other post-employment benefits	189,007	-	189,007
	<u>337,737</u>	<u>-</u>	<u>337,737</u>
 <u>NET POSITION</u>			
Net investment in capital assets	9,774,607	128,913	9,903,520
Restricted for:			
Sales tax dedicated for the maintenance of ambulances, the costs to provide services, and tourism	9,984,628	-	9,984,628
Dedicated property taxes for library services	13,689,661	-	13,689,661
Dedicated property taxes for health unit services and construction	4,833,243	-	4,833,243
External legal constraints for juror and witness compensation	303,842	-	303,842
External legal constraints for federal and state grant programs	579,006	-	579,006
Opioid settlement	273,636	-	273,636
Unrestricted	49,710,262	107,065	49,817,327
Total net position	<u>\$ 89,148,885</u>	<u>\$ 235,978</u>	<u>\$ 89,384,863</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Expenses	Program Revenues			Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary Government							
Governmental Activities:							
General government	\$ 2,407,611	\$ 188,544	548,018	\$ -	\$ (1,671,049)	\$ -	\$ (1,671,049)
Public safety	2,410,686	929,235	-	-	(1,481,451)	-	(1,481,451)
Public works	2,788,093	67,175	-	1,790,257	(930,661)	-	(930,661)
Health and welfare	625,858	-	-	-	(625,858)	-	(625,858)
Recreation and culture	780,344	3,047	-	-	(777,297)	-	(777,297)
Total Governmental Activities:	9,012,592	1,188,001	548,018	1,790,257	(5,486,316)	-	(5,486,316)
Business-Type Activities:							
Sewer	105,248	21,280	-	-	-	(83,968)	(83,968)
Total Business-Type Activities:	105,248	21,280	-	-	-	(83,968)	(83,968)
Total Primary Government	\$ 9,117,840	\$ 1,209,281	\$ 548,018	\$ 1,790,257	(5,486,316)	(83,968)	(5,570,284)
General Revenues							
Taxes:							
Ad valorem taxes					4,523,794	-	4,523,794
Sales and use taxes					8,019,477	-	8,019,477
Severance taxes					1,364,903	-	1,364,903
Other					904,676	-	904,676
License and permits					659,068	-	659,068
Gaming revenues					17,522	-	17,522
Contributions and grants not restricted					92,800	-	92,800
Interest and investment income					2,776,924	-	2,776,924
Opioid settlement					329,238	-	329,238
Miscellaneous					969,772	-	969,772
Transfers (to) from other funds					(50,000)	50,000	-
Total General Revenues and Transfers					19,608,174	50,000	19,658,174
Change in Net Position					14,121,858	(33,968)	14,087,890
Net Position, Beginning of Year					75,027,027	269,946	75,296,973
Net Position, End of Year					\$ 89,148,885	\$ 235,978	\$ 89,384,863

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Sales Tax Fund	Ambulance Service Fund	Library Fund	Unit 1 Road Fund	Public Facilities Maintenance Fund	Other non-major Governmental Funds	Total
ASSETS								
Cash	\$ 7,195,607	\$ 292,058	\$ 240,804	\$ 155,758	\$ -	\$ 300	\$ 355,365	\$ 8,239,892
Investments	37,175,081	6,950,800	7,627,447	12,412,068	-	2,095,662	252,211	66,513,269
Receivables	1,676,540	458,184	401,449	2,105,422	550	953,077	943,787	6,539,009
Due from other funds	-	7,779,780	6,037,277	-	1,503,368	1,595,654	4,892,432	21,808,511
Prepaid expenses	560	-	18,447	5,627	-	5,495	-	30,129
TOTAL ASSETS	\$ 46,047,788	\$ 15,480,822	\$ 14,325,424	\$ 14,678,875	\$ 1,503,918	\$ 4,650,188	\$ 6,443,795	\$ 103,130,810
LIABILITIES								
Accounts payable and accrued expenses	\$ 370,287	\$ -	\$ 42,314	\$ 78,360	\$ 100,851	\$ 62,764	\$ 40,487	\$ 695,063
Due to other funds	21,779,139	-	-	22,232	-	-	114,546	21,915,917
Unearned Revenue	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	22,149,426	-	42,314	100,592	100,851	62,764	155,033	22,610,980
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - legal settlements	273,636	-	-	-	-	-	-	273,636
Unavailable revenue - property taxes	474,375	-	-	888,622	-	396,070	264,048	2,023,115
TOTAL DEFERRED INFLOWS	748,011	-	-	888,622	-	396,070	264,048	2,296,751
FUND BALANCES:								
Nonspendable:								
Prepaid Expenses	560	-	18,447	5,627	-	5,495	-	30,129
Spendable:								
Restricted:								
Opioid Settlement	273,636	-	-	-	-	-	-	273,636
Dedicated property taxes	-	-	-	13,684,034	-	-	4,833,243	18,517,277
Dedicated sales taxes	-	-	9,984,628	-	-	-	-	9,984,628
Court fees for juror and witness compensation	-	-	-	-	-	-	303,842	303,842
Federal and state grant programs	-	-	-	-	-	-	579,006	579,006
Committed:								
Criminal court costs	-	-	-	-	-	-	-	-
Ambulance services	-	-	4,280,035	-	-	-	-	4,280,035
Road maintenance and improvements	-	-	-	-	1,403,067	-	263,989	1,667,056
Public facilities maintenance	-	-	-	-	-	4,185,859	-	4,185,859
Buildings and infrastructure	-	15,480,822	-	-	-	-	-	15,480,822
Tourism	-	-	-	-	-	-	117,644	117,644
Unassigned	22,876,155	-	-	-	-	-	(73,010)	22,803,145
TOTAL FUND BALANCES	23,150,351	15,480,822	14,283,110	13,689,661	1,403,067	4,191,354	6,024,714	78,223,079
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 46,047,788	\$ 15,480,822	\$ 14,325,424	\$ 14,678,875	\$ 1,503,918	\$ 4,650,188	\$ 6,443,795	\$ 103,130,810

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total Fund Balances at December 31, 2023 - Governmental Funds \$ 78,223,079

Amounts reported for governmental activities in the statement of net position are
different due to the following:

Cost of capital assets at December 31, 2023	\$ 37,149,018	
Less: Accumulated Depreciation as of December 31, 2023	<u>(27,374,411)</u>	9,774,607
Deferred outflows at December 31, 2023 (related to pension)		1,555,924
Deferred outflows at December 31, 2023 (related to post-employment benefit)		307,053
Deferred inflows at December 31, 2023 (related to pension)		(148,730)
Deferred inflows at December 31, 2023 (related to post-employment benefit)		(189,007)
Deferred inflows at December 31, 2023 (property tax not available for accrual in fund financial statements)		2,023,115
Deferred inflows at December 31, 2023 (Opioid Settlement funds due that are not collected within the availability period)		273,636
Long-term liabilities at December 31, 2023:		
Compensated absences payable	\$ (88,494)	
Net pension liability	(1,238,586)	
Total post-employment benefits payable	<u>(1,343,712)</u>	<u>(2,670,792)</u>
Total net position at December 31, 2023 - Governmental Activities		<u><u>\$ 89,148,885</u></u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>	<u>Sales Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Library Fund</u>	<u>Unit 1 Road Fund</u>	<u>Public Facilities Maintenance Fund</u>	<u>Other non-major Governmental Funds</u>	<u>Total</u>
<u>REVENUES</u>								
Local sources:								
Taxes								
Ad valorem taxes	\$ 633,897	\$ -	\$ -	\$ 1,207,944	\$ -	\$ 536,723	\$ 357,817	\$ 2,736,381
Sales and use taxes	-	5,327,911	2,663,634	-	-	-	27,932	8,019,477
Severance taxes	1,364,903	-	-	-	-	-	-	1,364,903
Royalties	904,676	-	-	-	-	-	-	904,676
License and permits	91,316	-	-	-	567,422	330	-	659,068
Gaming revenues	-	-	-	-	-	-	17,522	17,522
Fees, charges, and commissions for service	-	-	929,235	3,047	26,175	41,000	188,544	1,188,001
State sources:								
Parish transportation fund	-	-	-	-	150,497	-	-	150,497
State revenue sharing	13,901	-	-	15,916	-	9,665	6,456	45,938
Other	58,907	-	-	-	-	-	94,589	153,496
Federal grants	1,835,962	-	-	-	-	-	198,320	2,034,282
Interest and investment income (loss)	1,995,639	350,237	200,713	199,643	-	24,680	6,012	2,776,924
Opioid settlement	55,602	-	-	-	-	-	-	55,602
Miscellaneous	165,064	-	16,773	53	-	1,00	787,881	969,772
TOTAL REVENUES	7,119,867	5,678,148	3,810,355	1,426,603	744,094	612,399	1,685,073	21,076,539
<u>EXPENDITURES</u>								
Current:								
General government	1,195,644	24,658	-	-	-	-	626,139	1,846,441
Public safety	283,052	-	1,522,226	-	-	-	89,547	1,894,825
Public works	-	-	-	-	1,661,647	589,817	12,500	2,263,964
Health and welfare	228,853	-	-	-	-	-	282,421	511,274
Recreation and culture	-	-	-	592,289	-	-	22,603	614,892
Capital outlay	5,995	-	30,965	31,537	1,596,564	253,134	1,237,828	3,156,023
TOTAL EXPENDITURES	1,713,544	24,658	1,553,191	623,826	3,258,211	842,951	2,271,038	10,287,419
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 5,406,323	\$ 5,653,490	\$ 2,257,164	\$ 802,777	\$ (2,514,117)	\$ (230,552)	\$ (585,965)	\$ 10,789,120

(continued)

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>General Fund</u>	<u>Sales Tax Fund</u>	<u>Ambulance Service Fund</u>	<u>Library Fund</u>	<u>Unit 1 Road Fund</u>	<u>Public Facilities Maintenance Fund</u>	<u>Other non-major Governmental Funds</u>	<u>Total</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Transfers in	\$ 312,874	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 50,000	\$ 450,889	\$ 3,813,763
Transfers out	(550,889)	(3,300,000)	-	(4,000)	-	-	(8,874)	(3,863,763)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(238,015)</u>	<u>(3,300,000)</u>	<u>-</u>	<u>(4,000)</u>	<u>3,000,000</u>	<u>50,000</u>	<u>442,015</u>	<u>(50,000)</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	5,168,308	2,353,490	2,257,164	798,777	485,883	(180,552)	(143,950)	10,739,120
Fund Balances, beginning of year	<u>17,982,043</u>	<u>13,127,332</u>	<u>12,025,946</u>	<u>12,890,884</u>	<u>917,184</u>	<u>4,371,906</u>	<u>6,168,664</u>	<u>67,483,959</u>
Fund Balances, end of year	<u>\$ 23,150,351</u>	<u>\$ 15,480,822</u>	<u>\$ 14,283,110</u>	<u>\$ 13,689,661</u>	<u>\$ 1,403,067</u>	<u>\$ 4,191,354</u>	<u>\$ 6,024,714</u>	<u>\$ 78,223,079</u>

(concluded)

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Excess of Revenues and Other Financing Uses over Expenses and Other Financing Sources - Total Governmental Funds		\$ 10,739,120
Capital Assets:		
Capital outlay and other expenditures capitalized	\$ 3,156,023	
Depreciation expense for year ended December 31, 2023	<u>(1,534,682)</u>	1,621,341
Change in deferred outflows (net pension liability)		1,020,614
Change in deferred inflows (property tax not available)		1,787,413
Change in deferred inflows (net pension liability)		1,042,736
Change in deferred inflows (OPEB)		2,378
Change in deferred outflows (OPEB)		9,498
Change in total post-employment benefit obligation		(84,740)
Change in net pension liability		(2,284,824)
Change in compensated absences payable		(5,314)
Change in deferred inflow (National opioid settlement not available)		<u>273,636</u>
Change in Net Position - Governmental Activities		<u>\$ 14,121,858</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF NET POSITION -
SPRINGFIELD SEWER

DECEMBER 31, 2023

ASSETS

Current Assets:

Cash and cash equivalents	\$	595
Accounts receivable		-
Due from other funds		<u>107,406</u>
TOTAL CURRENT ASSETS		108,001

Noncurrent Assets:

Capital assets, net		<u>128,913</u>
---------------------	--	----------------

TOTAL ASSETS 236,914

DEFERRED OUTFLOWS OF RESOURCES

-

LIABILITIES

Accounts payable and accruals		<u>936</u>
TOTAL CURRENT LIABILITIES		<u>936</u>

DEFERRED INFLOWS OF RESOURCES

-

NET POSITION

Net investment in capital assets		128,913
Unrestricted		<u>107,065</u>
TOTAL NET POSITION	\$	<u>235,978</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -
SPRINGFIELD SEWER

FOR THE YEAR ENDED DECEMBER 31, 2023

OPERATING REVENUES

Charges for services	\$ 21,280
Total operating revenues	<u>21,280</u>

OPERATING EXPENSES

Depreciation	44,954
Insurance	2,047
Legal and professional	5,542
Office expense	375
Repairs and maintenance	43,561
Utilities	8,769
Total operating expenses	<u>105,248</u>

Operating loss (83,968)

NONOPERATING REVENUES

Grant and contributions	-
Total non-operating revenues	<u>-</u>

LOSS BEFORE CONTRIBUTIONS AND TRANSFERS (83,968)

TRANSFERS IN 50,000

CHANGE IN NET POSITION (33,968)

NET POSITION, BEGINNING OF YEAR 269,946

NET POSITION, END OF YEAR \$ 235,978

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

STATEMENT OF CASH FLOWS
SPRINGFIELD SEWER

FOR THE YEAR ENDED DECEMBER 31, 2023

Cash flows from operating activities:

Receipts from customers	\$ 31,560
Cash payments to suppliers for goods and services	(60,874)
Payments to other funds	(107,406)
Net cash used in operating activities	<u>(136,720)</u>
Transfers	50,000
Net cash provided by noncapital financing activities	<u>50,000</u>
Net decrease in cash and cash equivalents	(86,720)
Cash and cash equivalents, beginning of year	<u>87,315</u>
Cash and cash equivalents, end of year	<u>\$ 595</u>

Reconciliation of operating income to net cash used in operating activities:

Operating loss	\$ (83,968)
Adjustments to reconcile operating loss to net cash from operating activities	
Depreciation expense	44,954
Decrease in accounts receivable	(97,126)
Increase in accounts payable and accruals	\$ (580)
Net cash used in operating activities	<u>\$ (136,720)</u>

The accompanying notes are an integral part of this statement.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

The Red River Parish Police Jury (Police Jury) is the governing authority for Red River Parish and is a political subdivision of the State of Louisiana. The Police Jury, under the provisions of Louisiana Revised Statutes 33:1236-1244, enacts ordinances, sets policy, and establishes programs for public safety, public works, health and welfare, recreation and culture, economic development, and general administrative services. The Police Jury is governed by seven jurors representing the various districts of Red River Parish. The jurors serve four-year terms.

Financial Reporting Entity

The financial reporting entity generally consists of the primary government, organizations for which the primary government is financially accountable and a financial benefit/burden relationship exists, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entities financial statements to be misleading or incomplete. Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining which component units should be included within the reporting entity. Under these provisions the basic criteria are as follows:

1. Legal status of the potential component unit
2. Financial accountability
 - a. The primary government appoints a voting majority of the potential component unit's governing body (and) the primary government is able to impose its will on the potential component (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the Police Jury and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units 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.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the reporting entity to be discretely presented: a) Red River Parish Fire Protection District, b) Red River Parish Tax Assessor, c) Red River Parish Clerk of Court, d) the 39th Judicial District – District Attorney, and e) Red River Parish Communications District.

The Police Jury has chosen to issue financial statements of the primary government only, which exclude the above listed discretely presented component units.

These financial statements include all funds and organizations considered to be part of the primary government.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

The Police Jury's basic financial statements consist of government-wide statements on all of the non-fiduciary activities of the primary government and the fund financial statements (individual major fund and combined nonmajor funds). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. Both the entity-wide financial statements and the proprietary fund financial statements follow the guidance included in GASB statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained In Pre-November 30, 1989 FASB and AICPA Pronouncements*.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) 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. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges of fees and contributions between the primary government which are reported as external transactions. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and b) 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 and proprietary funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 property tax, sales taxes and interest revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received within the availability period for this revenue source. The availability period is six months after year end for expenditure driven grants. Generally, Fines and charges for services are not susceptible to accrual because generally they are not measurable until received in cash. Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the availability criteria. The availability period is six months after the year end for exchange transactions.

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, severance taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of the special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Sales and use tax revenues are recorded the month in which the underlying sales occur. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, etc.) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

Fund Financial Statements

Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Police Jury reports the following governmental and proprietary funds:

Governmental Funds

Governmental funds account for all or most of the Police Jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term obligations.

General Fund - is the general operating fund of the Police Jury and is considered to be a major fund. It is used to account for all financial resources except those required to be accounted for in any other fund. General tax revenues and other sources of revenue used to finance the fundamental operations of the Police Jury are included in this fund. The fund is charged with all cost of operating the government for which a separate fund has not been established.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements (continued)

Governmental Funds (continued)

Special Revenue Funds - are used to account for the proceeds of specific revenue sources other than special assessments, or major capital projects that are legally restricted to expenditures for specific purposes. The Police Jury's major special revenue funds reported in the fund financial statements are as follows:

The Sales Tax Fund which is the fund used to collect sales tax revenue and pay the collection expense regarding sales tax.

The Red River Parish Ambulance Service Fund which is used to fund the operations and maintenance of the parish ambulance district.

The Library Fund accounts to fund the operations and maintenance of the Red River Parish Library.

The Unit 1 Road Fund which is used to pay for the operations and the maintenance of the parish roads.

The Public Facilities Maintenance Fund which is used to pay for the operation and maintenance of the parish airport.

Proprietary Funds

Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The Springville Sewer Fund is reported as a major proprietary fund and accounts for the provision of sewer services and sewer treatment services to the residents of the Springville Community. All activities necessary to provide such services are accounted for in this fund.

Budgetary Accounting

Formal budgetary accounting is employed as a management control. The Police Jury prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the budgetary basis of accounting. The budgetary basis of accounting is the modified accrual basis used for the fund financials with the exception of Ad valorem tax revenue. The budgetary basis estimates Ad valorem taxes based on total amounts collectible as opposed to using the "available and measurable" criteria. The Police Jury amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and Cash Equivalents

Cash and cash equivalents for the primary government include the cash for each individual fund's share of the consolidated operating cash account.

A single consolidated operating bank account has been established in a local bank into which monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited into the consolidated bank account. The purpose of this consolidation is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash and investments balance, prorated between funds. Cash is transferred from those funds with available cash resources to cover any negative cash balances in other funds at year-end.

Investments

Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Accounts Receivable and Bad Debt

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for receivables are recognized as bad debts directly charged off at the time information becomes available which indicates that the particular receivable is not collectible. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. On the other hand, in proprietary fund types, uncollectible amounts due from utility billings are recognized as bad debts through the use of an allowance account or are directly charged off at the time information becomes available which indicates that the particular receivable is not collectible.

Capital Assets

Capital assets are carried at historical cost, and primarily includes land, buildings, equipment and infrastructure such as streets and drainage systems. Depreciation of all exhaustible capital assets used by the Police Jury is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

Compensated Absences

Full-time employees of the Police Jury earn annual leave at various rates depending on the number of years in service. The maximum amount of annual leave that may be carried forward by each employee is 200 hours, except for library personnel who can carry forward 24 hours. Upon termination, an employee is compensated for up to 200 hours, 24 hours for library personnel, of unused prior annual leave plus any unused current annual leave at the employee's hourly rate of pay at the time of termination.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide statement of net position and in the proprietary fund types' financial statements, long-term debt is reported as a liability. The long-term debt consists primarily of accrued compensated absences, other post-employment benefits payable, and pension liabilities payable.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. Instead, the debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures. The accounting for proprietary fund debt is the same in the fund statements as it is in the government-wide statements.

Restricted Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets plus any unspent proceeds from such borrowings.
2. Restricted net position - net position with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.
3. Unrestricted - all other net position is reported in this category.

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.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted - amounts constrained to specific purposes by either a) creditors, grantors, contributors, or the laws or regulations of other governments, or b) constitutional provisions or enabling legislation.
3. Committed - amounts constrained to specific purposes by the governmental entity at its highest level of decision-making authority. These amounts cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
4. Assigned - amounts that do not meet the criteria to be classified as restricted or committed that are intended to be used for specific purposes as established by the Police Jury or its management to which the Police Jury has delegated the authority to assign amounts for specific purposes.
5. Unassigned - all other spendable amounts.

The Police Jury establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution.

The Police Jury typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when an expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

Sales Taxes

The Police Jury collects a one percent sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated to the construction, operation, and maintenance of a parish jail facility, with any surplus proceeds to be used for capital outlay, operation, and maintenance costs associated with the parish highway system, and other parish owned building and properties.

The Police Jury collects a one-half of one percent sales and use tax with the net proceeds, after deducting costs of collection and administration, dedicated to the construction, operation, and maintenance of a parish ambulance service.

Property Taxes

Property taxes are considered measurable each year following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission. Accordingly, the entire tax roll less an estimate for uncollectable taxes is recorded as taxes receivable in the current budgeted year. Uncollectable taxes are those taxes which based on past experience will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll.

At the governmental fund level, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectable amounts, as deferred inflows

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

of resources in the year of levy. Such unavailable revenues are recognized as revenue in the fiscal year in which they become available.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

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

Pension Plans

The Red River Parish Police Jury is a participating employer in three defined benefit pension plans (plans) as described in Note 9. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within each plan.

Recently Adopted Accounting Standards

The Police Jury has implemented GASB issued Statement 87, Leases and Statement 96, Subscription-Based Information Technology Arrangement (SBITA). Under this statement, a government generally should recognize a right-to-use subscription asset – an intangible asset- and a corresponding liability. Under this statement, a government generally should recognize a right-to-use subscription asset – an intangible asset- and a corresponding liability. A government should recognize the subscription liability at the commencement of the subscription term, - which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources in subsequent financial reporting periods. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, leases, as amended. During the year ending December 31, 2023, it was noted that no significant material leases or SBITA were entered into by the Police Jury that resulting in any lease or SBITA accounting disclosures or assets.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

2. LEVIED TAXES

The Police Jury levies taxes on real and business personal property located within its boundaries. The Red River Parish Tax Assessor assesses the property values and prepares the Police Jury's property tax roll. The Red River Parish Sheriff bills and collects property taxes for the Police Jury. Ad valorem taxes are levied on October 31st and are payable upon receipt of notice. Ad valorem taxes attach as an enforceable lien on property as of December 31st of each year. The following is a summary of authorized and levied ad valorem taxes as of December 31, 2023:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Constitutional (permanent):			
Inside municipalities	4.04	3.78	Constitutional
Outside municipalities	2.02	1.89	Constitutional
Public Facilities Maintenance	3.12	3.12	2028
Health Unit	2.08	2.08	2028
Library	7.00	7.00	2032

The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry and the Police Jury. The exemption may be renewed for an additional five years. As of December 31, 2023, there were no significant active exemptions.

3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Deposits with Financial Institutions

Custodial credit risk is the risk that, in the event of a bank failure, the Police Jury's deposits may not be returned to it.

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

At December 31, 2023, the carrying amount of demand deposit accounts was \$822,886. The bank balance of \$827,072 is secured by Federal depository insurance and pledged securities owned by the financial institution in the name of the bank or held in custody at a mutually acceptable bank but not in the name of the pledging fiscal agent bank. Money market funds of \$7,416,671 are held with an investment management company.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS(continued)

The money market funds are covered by Security Investor Protection Corporation (SIPC) insurance of \$250,000 and the remaining balance is collateralized in government money market funds with an S&P rating of AAAM. Certificates of deposits are included in the investment caption in the balance sheet with a balance totaling \$20,957,544. These balances are secured by Federal deposit insurance or collateralized by pledged securities owned by the financial institution in the name of the bank or held in custody at a mutually acceptable bank but in the name of the pledging fiscal agent bank.

The Police Jury maintains cash pools that are available for use by all funds. The Police Jury considers the maintenance of these pooled accounts to be a function of the general fund. As such, the book balances of the pooled accounts are included in the General Fund's cash and cash equivalents caption on the balance sheet. Reciprocating balances are included in each respective funds' Due to Other Funds or Due from Other Funds captions on the balance sheet. The interfund accounts are eliminated in the presentation of the Statement of Net Position.

Investments

The Police Jury maintains investment accounts as authorized by the Louisiana Revised Statutes. Under state law, the Police Jury may invest in Louisiana Asset Management Pool (LAMP), U.S. Treasury notes and bonds, U.S. agency securities and other governmental debt obligations with limited exceptions as noted in Louisiana R.S. 33:2955. Investments in time certificates of deposit can be placed with state banks, national banks or federal credit unions as permitted in state statute.

Investments with a maturity of less than 90 days are classified on the statement of net position as "cash and cash equivalents". In accordance with Section I50 paragraphs 110 and 111 of *GASB Codification of Governmental Accounting and Financial Reporting Standards*, investments in U.S. Treasury or Agency obligations that have a remaining maturity at time of purchase of one year or less are stated at amortized cost which is not materially different from fair value. All other investments are shown at fair value.

As of December 31, 2023, the Police Jury had its assets in U.S. agency securities, treasury bills, mutual funds consisting of government securities and certificates of deposit. The below schedule identifies the investments by type:

Type of Investment	Total Carrying Value	Remaining Maturity				Credit Rating (Moody's)
		Less than one year	1-5 Years	6-10 Years	More than 10 years	
Investments at fair value						
Fixed Income Government Securities						
Fed Farm Credit Bank	\$ 4,240,619	\$ -	\$ 591,485	\$ 1,737,914	\$ 1,911,220	Aaa
FNMA	866,114	-	-	513,876	352,238	Aaa
FHLMC	2,369,166	-	1,773,059	210,888	385,219	Aaa
FHLB	8,082,734	849,418	4,153,558	1,925,316	1,154,442	Aaa
GNMA	3,522,217	-	-	-	3,522,217	Aaa
	19,080,850	849,418	6,518,102	4,387,994	7,325,336	
Mutual Funds Government Securities	2,556,442	-	-	-	-	
Treasury Bills	23,918,433	23,918,433	-	-	-	
Total investments measured at fair value	45,555,725	24,767,851	6,518,102	4,387,994	7,325,336	
Certificates of Deposit	20,957,544	19,448,256	1,509,288	-	-	
Total Investments	\$ 66,513,269	\$ 44,216,107	\$ 8,027,390	\$ 4,387,994	\$ 7,325,336	

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (continued)

Investments (continued)

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Police Jury has the following recurring fair value measurements as of December 31, 2023:

Level 2 inputs – U.S. agency securities are valued using a market-based approach comprised of a combination of directly observable quoted prices and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities. Mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies are valued using quoted matrix pricing models.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The table above shows the maturities of the Police Jury's investments. The Police Jury's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, one indicator of the measure of interest rate risk is the dispersion of maturity date or debt instruments.

Credit Risk – Under Louisiana R.S. 33:2955, as amended, the Police Jury may invest in Louisiana Asset Management Pool (LAMP), U.S. Treasury notes and bonds, U.S. agency securities and other governmental debt obligations with limited exceptions. The Police Jury's investment policy does not further limit its investment choices.

Concentration of Credit Risk – The Police Jury's investment portfolio had concentration of credit risk on December 31, 2023, due to the holding of securities issued by the following U.S. Agencies that are both permitted by statute and the Police Jury's investment policy. The Police Jury's investment portfolio consisted of 6% of securities issued by Federal Farm Credit Bank, 1% of securities issued by Federal National Mortgage Assistance, 4% of securities issued by Federal Home Loan Mortgage Corporation, 12% of securities issued by Federal Home Loan Bank, 5% of securities issued by the Government National Mortgage Association, 4% of mutual fund consisting of government securities, 36% of Treasury Bills and 32% of certificates of deposit. The Police Jury's investment policy does not limit the amount it may invest in any one issuer.

Custodial credit risk-investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Jury has custodial credit risk exposure for the investment balance because the related securities are uninsured, unregistered, and held by the government's brokerage firm, which is also the counterparty for these particular securities. Investments are held with an investment management company which is insured by SIPC for up to \$500,000.

Certificates of deposit are time deposits with a bank. They bear a specific maturity in excess of 90 days. Certificates of deposit are reported at cost.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

4. ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2023:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Taxes			
Ad valorem	\$ 4,719,998	\$ -	\$ 4,719,998
Sales	421,988	-	421,988
Severance	34,126	-	34,126
Fees, charges, and commission for services	172,119	-	172,119
Opioid settlement	293,632	-	293,632
Other	897,146	-	897,146
Total	<u>\$ 6,539,009</u>	<u>\$ -</u>	<u>\$ 6,539,009</u>

5. CAPITAL ASSETS

Capital assets and depreciation activity for the Police Jury's governmental activities as of and for the year ended December 31, 2023, are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 581,865	\$ 350,500	\$ -	\$ 932,365
Construction in Progress	-	263,306	-	263,306
Total Non-Depreciable Assets	581,865	613,806	-	1,195,671
Depreciable Capital Assets:				
Buildings & Building Improvements	11,091,517	10,258	-	11,101,775
Streets, Parking Lots & Other Improvements	16,813,673	2,155,672	-	18,969,345
Furniture, Equipment & Vehicles	5,156,780	354,707	-	5,511,487
Library Books & Information Materials	349,160	21,579	-	370,739
Total Depreciable Capital Assets	33,411,130	2,542,216	-	35,953,346
Less Accumulated Depreciation:				
Buildings & Building Improvements	8,397,131	342,826	-	8,739,957
Streets, Parking Lots & Other Improvements	12,720,197	872,170	-	13,592,367
Furniture, Equipment & Vehicles	4,482,264	296,172	-	4,778,436
Library Books & Information Materials	240,137	23,513	-	263,650
Total Accumulated Depreciation	25,839,729	1,534,681	-	27,374,410
Depreciable Capital Assets, Net	<u>7,571,401</u>	<u>1,007,535</u>	-	<u>8,578,936</u>
Capital Assets, Net	<u>\$ 8,153,266</u>	<u>\$ 1,621,341</u>	<u>\$ -</u>	<u>\$ 9,774,607</u>

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

5. CAPITAL ASSETS (continued)

Depreciation expense was charged to functions/programs of the governmental-type activities as follows:

General government	\$ 397,356
Public safety	407,768
Public works	487,207
Health and welfare	110,027
Recreation and culture	132,324
Total dereciation expense	\$ 1,534,682

Capital assets and depreciation activity for the Police Jury's business-type activities as of and for the year ended December 31, 2023, are as follows:

Business-Type Activities	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets:				
Sewer System	\$ 1,648,425	\$ -	\$ -	\$ 1,648,425
Total Depreciable Capital Assets	1,648,425	-	-	1,648,425
Less Accumulated Depreciation:				
Sewer System	1,474,558	44,954	-	1,519,512
Total Accumulated Depreciation	1,474,558	44,954	-	1,519,512
Depreciable Capital Assets, Net	173,867	(44,954)	-	128,913
Capital Assets, Net	\$ 173,867	\$ (44,954)	\$ -	\$ 128,913

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

The following is a summary of accounts payable at December 31, 2023:

	Governmental Activities	Business-Type Activities	Total
Vendor	\$ 448,444	\$ 936	\$ 449,380
Salaries and related benefits	246,619	-	246,619
Total	\$ 695,063	\$ 936	\$ 695,999

7. COMPENSATED ABSENCES

The following is a summary of compensated absences of the Police Jury for the year ended December 31:

	Balance at December 31, 2022	Additions	Deletions	Balance at December 31, 2023	Current Amount
Compensated absences	\$ 83,180	\$ 81,557	(\$ 76,243)	\$ 88,494	\$ 88,494

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

8. INTERFUND TRANSFERS

Interfund transfers are to fund the operating deficiencies in each fund due to timing of receipt of revenue funds. In addition, the Sales tax fund and other transfers from the Road Emergency fund to Unit 1 Road fund are to assist in ongoing construction projects. Operating transfers for the year ended December 31, 2023, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental activities		
General	\$ 312,874	\$ 550,889
Sales tax	-	3,300,000
Library fund	-	4,000
Unit 1 Road fund	3,000,000	-
Public Facilities Maintenance Fund	50,000	-
Other non-major governmental funds	450,889	8,874
Business-type activities		
Sewer fund	50,000	-
Total	<u>\$ 3,863,763</u>	<u>\$ 3,863,763</u>

9. DEFINED BENEFIT PENSION PLANS

The Red River Parish Police Jury (the Police Jury) is a participating employer in three cost-sharing defined benefit pension plans. These plans are administered by three public employee retirement systems, the Parochial Employees' Retirement System of Louisiana (PERS), the District Attorneys' Retirement System (DARS) and the Registrar of Voters Employees' Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature. Each system is administered by a separate board of trustees and all Systems are component units of the State of Louisiana.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing, calling or downloading the reports as follows:

PERS:	DARS:	ROVERS:
7905 Wrenwood Blvd.	1645 Nicholson Drive.	PO Box 57.
Baton Rouge, Louisiana	Baton Rouge, LA 70802-	Jennings, LA
70809	8143	70546
(225) 928-1361	(225) 267-4824	(800) 510-8515
www.persla.org	www.ladars.org	www.larovers.com

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

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

Plan Descriptions:

Parochial Employees' Retirement System of Louisiana (PERS)

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS). The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the system.

District Attorneys' Retirement System (DARS)

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

Registrar of Voters Employees' Retirement System (ROVERS)

The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 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.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

Funding Policy (continued)

Contributions to the plans are required and determined by State statute (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2023, for the Police Jury and covered employees were as follows:

	<u>Police Jury</u>	<u>Employees</u>
Parochial Employees' Retirement System of Louisiana: Plan A	11.50%	9.33%
District Attorneys' Retirement System	9.50%	8.00%
Registrar of Voters Employees' Retirement System	18.00%	7.00%

The contributions made to the Systems for the past three fiscal years, which equaled the required contributions for each of these years, were as follows:

	<u>December 31,</u>		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Parochial Employees' Retirement System of Louisiana: Plan A	\$ 239,183	\$ 221,030	\$ 215,765
District Attorneys' Retirement System	8,835	8,573	3,720
Registrar of Voters Employees' Retirement System	4,058	4,058	4,058

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

The following schedule list each pension plan's recognized pension expense (benefit) plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Police Jury for the year ended December 31, 2023:

	<u>Pension Expense (Benefit)</u>
Parochial Employees' Retirement System of Louisiana:	
Plan A	\$ 468,978
District Attorneys' Retirement System	43,899
Registrar of Voters Employees' Retirement System	7,536
	<u>\$ 520,413</u>

At December 31, 2023, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 48,951	\$ (125,308)
Changes of assumptions	54,919	-
Net difference between projected and actual earnings on pension plan investments	1,170,789	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions		
Changes in proportion	35,635	(20,672)
Difference in contribution	-	(2,750)
Employer contributions subsequent to the measurement date	245,630	-
Total	<u>\$ 1,555,924</u>	<u>\$ (148,730)</u>

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Parochial Employees' Retirement System of Louisiana:		
Plan A	\$ 1,486,616	\$ (132,956)
District Attorneys' Retirement System	50,142	(6,020)
Registrar of Voters Employees' Retirement System	19,166	(9,754)
	<u>\$ 1,555,924</u>	<u>\$ (148,730)</u>

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

The Police Jury reported a total of \$245,630 as deferred outflow of resources related to pension contributions made subsequent to the measurement which will be recognized as a reduction in Net Pension Liability in the year ended December 31, 2024. The following schedule list the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
Parochial Employees' Retirement System of Louisiana:	
Plan A	\$ 239,183
District Attorneys' Retirement System	4,418
Registrar of Voters Employees' Retirement System	<u>2,029</u>
	<u>\$ 245,630</u>

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

Deferral Period	PERS A	DARS	ROVERS	Total
2024	\$ 49,607	\$ -	\$ -	\$ 49,607
2025	186,234	14,027	4,116	204,377
2026	362,994	11,623	725	375,342
2027	515,636	19,792	3,924	539,352
2028	<u>-</u>	<u>(5,732)</u>	<u>(1,382)</u>	<u>(7,114)</u>
	<u>\$ 1,114,471</u>	<u>\$ 39,710</u>	<u>\$ 7,383</u>	<u>\$ 1,161,564</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the valuation date for each respective retirement system are as follows on the next page:

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

	PERS	DARS	ROVERS
Valuation Date	December 31, 2022	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	5 years
Investment Rate of Return	6.40% net of investment expenses, including inflation	6.10% net of investment expenses, including inflation	6.25%, net of investment expense
Inflation Rate	2.30% per annum	2.20%	2.30%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130 for males and 12% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.
Salary Increases	<i>Plan A 4.75%, Plan B 4.25%</i>	<i>5.0% (2.2% inflation, 2.8% merit)</i>	<i>5.25%</i>
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.	Only those previously granted	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.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

The following schedule list the methods used by each of the retirement systems in determining the long term rate of return on pension plan investments:

PERS	DARS	ROVERS
<p>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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.</p>	<p>The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2023.</p>

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in each of the Retirement Systems target asset allocations as of each respective measurement date:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	PERS	DARS	ROVERS	PERS	DARS	ROVERS
Equities	51.0%	50.11%	57.5%	3.58%	10.66%	4.51%
Fixed income	33.0%	32.82%	32.5%	1.17%	3.81%	0.91%
Alternatives	14.0%	16.90%	0.0%	0.73%	6.50%	0.00%
Real assets	2.0%	0.00%	10.0%	0.12%	0.00%	0.45%
Cash	0.0%	0.20%	0.0%	0.00%	2.31%	0.00%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	5.60%	5.02%	5.87%
Inflation				<u>2.10%</u>	<u>2.68%</u>	<u>2.50%</u>
Expected Arithmetic Nominal Return				<u>7.70%</u>	<u>7.70%</u>	<u>8.37%</u>

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.40%, DARS was 6.10% and ROVERS was 6.25% for each respective measurement date.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLANS (continued)

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the Police Jury’s proportionate share of the Net Pension Liability (NPL) or Net Pension Asset (NPA) using the discount rate of each Retirement System as well as what the Police Jury’s proportionate share of the NPL or NPA 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 used by each of the Retirement Systems:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
PERS A			
Rates	5.40%	6.40%	7.40%
Police Jury’s Share of NPL	\$ 2,694,485	\$ 1,089,546	\$ (255,989)
DARS			
Rates	5.10%	6.10%	7.10%
Police Jury’s Share of NPL	\$ 223,768	\$ 119,737	\$ 32,463
ROVERS			
Rates	5.25%	6.25%	7.25%
Police Jury’s Share of NPL	\$ 53,312	\$ 29,303	\$ 8,898

Payables to the Pension Plan

The Police Jury recorded accrued liabilities to each of the Retirement Systems for the year ended December 31, 2023, mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts payable and accrued liabilities. The balance due to each for the retirement systems at December 31 is as follows:

	<u>2023</u>
Governmental Activities:	
Parochial Employees’ Retirement System of Louisiana:	
Plan A	\$ 118,572
District Attorneys’ Retirement System	1,550
Registrar of Voters Employees’ Retirement System	444
	<u>\$ 120,564</u>

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

10. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Plan description – The Red River Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Red River Parish Police Jury’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

Benefits Provided – Medical, dental and vision benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by Plan A of the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Retirees are subject to a minimum of 20 years of service for coverage.

Life insurance coverage is not considered for this valuation.

Employees covered by benefit terms – At December 31, 2023, the following employees were covered by the benefit terms

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	45
	<hr/>
	51
	<hr/>

Total OPEB Liability

The Police Jury’s total OPEB liability of \$1,343,712 was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

10. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	4.75%, including inflation
Discount rate	3.72% annually (Beginning of Year to Determine ADC)
	3.26%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Gretzen model, initial rate 5.5%
Mortality	Pub G.H. – 2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations through December 31, 2023.

Changes in the Total OPEB Liability

Balance at December 31, 2022	\$ 1,258,972
Changes for the year:	
Service cost	56,356
Interest	47,488
Differences between expected and actual experience	(28,783)
Changes in assumption	59,170
Benefit payments	(49,491)
Net changes	<u>84,740</u>
Balance at December 31, 2023	<u><u>\$ 1,343,712</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

10. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (continued)

	1.0% Decrease (2.26%)	Current Discount Rate (3.26%)	1.0% Increase (4.26%)
Total OPEB liability	\$ 1,487,241	\$ 1,343,712	\$ 1,220,005

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 1,170,577	\$ 1,343,712	\$ 1,561,305

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

For the year ended December 31, 2023, the Police Jury recognized OPEB expense of \$122,355. At December 31, 2023, the Police 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
Differences between expected and actual experience	\$ 129,024	\$ (161,200)
Changes in assumptions	178,029	(27,807)
Total	<u>\$ 307,053</u>	<u>\$ (189,007)</u>

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

Years ending June 30:	
2024	\$ 18,511
2025	18,511
2026	18,511
2027	18,511
2028	18,512
Thereafter	<u>25,490</u>
	<u>\$ 118,046</u>

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

11. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any surplus in the Criminal Court Fund at year end be transferred to the Police Jury's General Fund. As of December 31, 2023, there was a \$17,748 surplus held in the Criminal Court Fund and half was transferred to the general fund.

12. RISK MANAGEMENT

The Red River Parish Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Police Jury.

13. CLAIMS AND JUDGMENTS

The Red River Parish Police Jury participates in federal and state programs that are fully or partially funded by grants received from other Governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Police Jury may be required to reimburse the grantor government. The Police Jury believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial condition of the Police Jury.

14. NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

The Governmental Accounting Standards Board (GASB) has issued the following statements which were not required to be implemented by the Police Jury during the current fiscal year:

- GASB Statement No. 100, *Accounting Changes for Error Corrections*, establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This statement is effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023.
- GASB Statement No. 101, *Compensated Absences*, establishes standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). This Statement is effective for fiscal years beginning after December 15, 2023.
- GASB Statement No. 102, *Certain Risk Disclosures*, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This statement is effective for fiscal years beginning after June 15, 2024.
- GASB Statement No. 103, *Financial Reporting Model Improvements*, establishes new accounting and financial reporting requirements – or modifies existing requirements – related to the following: (a) Management's discussion and analysis (MD&A), (b) Unusual or infrequent items, (c) Presentation of the Proprietary fund statement of revenues, expenses, and changes in fund net position, (d) Information about major component units in basic financial statements, (e) Budgetary comparison information and (f) Financial trends information in the statistical section. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

The Police Jury is currently evaluating potential changes to the financial statements as a result of the implementation of these statements.

REQUIRED SUPPLEMENTARY INFORMATION – PART II

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual (Budgetary Basis) (See Note A)	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Local sources:				
Taxes				
Ad valorem taxes	\$ 830,000	\$ 873,500	\$ 1,058,915	\$ 185,415
Severance taxes	950,000	1,368,756	1,364,903	(3,853)
Other	750,000	1,197,806	904,676	(293,130)
License and permits	59,000	90,260	91,316	1,056
State sources:				
State revenue sharing	10,300	14,002	13,901	(101)
Other	40,300	155,684	58,907	(96,777)
Federal grants	144,000	943,485	1,835,962	892,477
Interest and investment income	100,000	895,000	1,995,639	1,100,639
Miscellaneous	201,250	305,234	165,064	(140,170)
TOTAL REVENUES	<u>3,084,850</u>	<u>5,843,727</u>	<u>7,489,283</u>	<u>1,645,556</u>
<u>EXPENDITURES</u>				
General government	1,232,170	6,203,454	1,195,644	5,007,810
Public safety	131,850	211,850	283,052	(71,202)
Health and welfare	216,340	340,390	228,853	111,537
Recreation and culture	-	-	-	-
Capital outlay	-	-	5,995	(5,995)
TOTAL EXPENDITURES	<u>1,580,360</u>	<u>6,755,694</u>	<u>1,713,544</u>	<u>5,042,150</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,504,490</u>	<u>(911,967)</u>	<u>5,775,739</u>	<u>6,687,706</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	254,000	304,000	312,874	8,874
Transfers out	(525,000)	(530,000)	(550,889)	(20,889)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(271,000)</u>	<u>(226,000)</u>	<u>(238,015)</u>	<u>(12,015)</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>1,233,490</u>	<u>(1,137,967)</u>	<u>5,537,724</u>	<u>6,675,691</u>
Budgetary Fund Balances, beginning of year	<u>18,554,791</u>	<u>19,015,264</u>	<u>18,031,400</u>	<u>(983,864)</u>
Budgetary Fund Balances, end of year	<u>\$ 19,788,281</u>	<u>\$ 17,877,297</u>	<u>\$ 23,569,124</u>	<u>\$ 5,691,827</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

SALES TAX FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable)
<u>REVENUES</u>				
Local sources:				
Taxes				
Sales and use taxes	\$ 3,000,000	\$ 5,000,000	\$ 5,327,911	\$ 327,911
Interest and investment income	-	-	350,237	350,237
TOTAL REVENUES	<u>3,000,000</u>	<u>5,000,000</u>	<u>5,678,148</u>	<u>678,148</u>
<u>EXPENDITURES</u>				
General government	27,400	26,150	24,658	1,492
TOTAL EXPENDITURES	<u>27,400</u>	<u>26,150</u>	<u>24,658</u>	<u>1,492</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,972,600</u>	<u>4,973,850</u>	<u>5,653,490</u>	<u>679,640</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(3,750,000)	(3,300,000)	(3,300,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,750,000)</u>	<u>(3,300,000)</u>	<u>(3,300,000)</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	(777,400)	1,673,850	2,353,490	679,640
Budgetary Fund Balances, beginning of year	12,919,300	13,127,332	13,127,332	-
Budgetary Fund Balances, end of year	<u>\$ 12,141,900</u>	<u>\$ 14,801,182</u>	<u>\$ 15,480,822</u>	<u>\$ 679,640</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

AMBULANCE SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Local sources:				
Taxes				
Sales and use taxes	\$ 1,600,000	\$ 2,600,000	\$ 2,663,634	\$ 63,634
Fees, charges, and commissions for services	700,000	700,000	929,235	229,235
Federal grants	-	-	-	-
Interest and investment income	-	-	200,713	200,713
Miscellaneous	-	-	16,773	16,773
TOTAL REVENUES	<u>2,300,000</u>	<u>3,300,000</u>	<u>3,810,355</u>	<u>510,355</u>
<u>EXPENDITURES</u>				
Public safety	2,037,790	1,474,090	1,522,226	(48,136)
Capital outlay	-	-	30,965	(30,965)
TOTAL EXPENDITURES	<u>2,037,790</u>	<u>1,474,090</u>	<u>1,553,191</u>	<u>(79,101)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>262,210</u>	<u>1,825,910</u>	<u>2,257,164</u>	<u>431,254</u>
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	262,210	1,825,910	2,257,164	431,254
Budgetary Fund Balances, beginning of year	<u>11,831,087</u>	<u>12,053,411</u>	<u>12,025,946</u>	<u>(27,465)</u>
Budgetary Fund Balances, end of year	<u>\$ 12,093,297</u>	<u>\$ 13,879,321</u>	<u>\$ 14,283,110</u>	<u>\$ 403,789</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

LIBRARY FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual (Budgetary Basis) (See Note A)	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Local sources:				
Taxes				
Ad valorem taxes	\$ 1,650,000	\$ 1,737,290	\$ 1,995,865	\$ 258,575
Fees, charges, and commissions for services	1,600	1,204	3,047	1,843
State sources:				
State revenue sharing	17,600	16,026	15,916	(110)
Other	-	-	-	-
Federal grants	-	-	-	-
Interest and investment income	500	352	199,643	199,291
Miscellaneous	500	770	53	(717)
TOTAL REVENUES	<u>1,670,200</u>	<u>1,755,642</u>	<u>2,214,524</u>	<u>458,882</u>
<u>EXPENDITURES</u>				
General government	-	-	-	-
Recreation and culture	622,500	5,555,670	592,289	4,963,381
Capital Outlay	-	99,500	31,537	67,963
TOTAL EXPENDITURES	<u>622,500</u>	<u>5,655,170</u>	<u>623,826</u>	<u>5,031,344</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,047,700</u>	<u>(3,899,528)</u>	<u>1,590,698</u>	<u>5,490,226</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	-	-	(4,000)	(4,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(4,000)</u>	<u>(4,000)</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>1,047,700</u>	<u>(3,899,528)</u>	<u>1,586,698</u>	<u>5,486,226</u>
Budgetary Fund Balances, beginning of year	<u>13,061,208</u>	<u>12,890,886</u>	<u>12,991,585</u>	<u>100,699</u>
Budgetary Fund Balances, end of year	<u>\$ 14,108,908</u>	<u>\$ 8,991,358</u>	<u>\$ 14,578,283</u>	<u>\$ 5,586,925</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

UNIT 1 ROAD FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>REVENUES</u>				
Local sources:				
License and permits	\$ 15,500	\$ 500,000	\$ 567,422	\$ 67,422
Fees, charges, and commissions for services	-	19,000	26,175	7,175
State sources:				
Parish transportation fund	125,000	150,000	150,497	497
Other	-	-	-	-
Miscellaneous	182,000	-	-	-
TOTAL REVENUES	<u>322,500</u>	<u>669,000</u>	<u>744,094</u>	<u>75,094</u>
<u>EXPENDITURES</u>				
Public works	1,663,100	2,044,500	1,661,647	382,853
Capital outlay	1,500,000	1,500,000	1,596,564	(96,564)
TOTAL EXPENDITURES	<u>3,163,100</u>	<u>3,544,500</u>	<u>3,258,211</u>	<u>286,289</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,840,600)</u>	<u>(2,875,500)</u>	<u>(2,514,117)</u>	<u>361,383</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	3,500,000	3,000,000	3,000,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,500,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	659,400	124,500	485,883	361,383
Budgetary Fund Balances, beginning of year	\$ 359,696	\$ 916,827	\$ 744,952	(171,875)
Budgetary Fund Balances, end of year	<u>\$ 1,019,096</u>	<u>\$ 1,041,327</u>	<u>\$ 1,230,835</u>	<u>\$ 189,508</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

PUBLIC FACILITIES MAINTENANCE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis) (See Note A)</u>	<u>Variance Favorable (Unfavorable)</u>
<u>REVENUES</u>				
Local sources:				
Taxes				
Ad valorem taxes	\$ 700,000	\$ 735,620	\$ 890,105	\$ 154,485
License and permits	500	500	330	(170)
Fees, charges, and commissions for services	42,000	42,000	41,000	(1,000)
State sources:				
State revenue sharing	4,590	9,752	9,665	(87)
Other state funds	-	-	-	-
Federal grants	-	-	-	-
Interest and investment income	-	-	24,680	24,680
TOTAL REVENUES	<u>747,090</u>	<u>787,872</u>	<u>965,780</u>	<u>177,908</u>
<u>EXPENDITURES</u>				
Public works	989,495	1,149,395	589,817	559,578
Capital outlay	-	-	253,134	(253,134)
TOTAL EXPENDITURES	<u>989,495</u>	<u>1,149,395</u>	<u>842,951</u>	<u>306,444</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(242,405)</u>	<u>(361,523)</u>	<u>122,829</u>	<u>484,352</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	50,000	50,000	50,000	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>				
	(192,405)	(311,523)	172,829	484,352
Fund Balances, beginning of year	<u>\$ 4,264,979</u>	<u>\$ 4,416,596</u>	<u>\$ 4,414,594</u>	<u>(2,002)</u>
Fund Balances, end of year	<u>\$ 4,072,574</u>	<u>\$ 4,105,073</u>	<u>\$ 4,587,423</u>	<u>\$ 482,350</u>

See accompanying note to budgetary comparison schedules.

RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA
NOTES TO BUDGETARY COMPARISON SCHEDULES
DECEMBER 31, 2023

Note A – Budget to Actual Reconciliation

Ad valorem taxes collected within 60 days of the reporting period are considered measurable and available and are therefore recognized as revenues in the fund financial statements. Taxes collected after that are considered deferred inflows and are not recognized in the reporting period. Budgets are prepared on a budgetary basis which recognizes taxes collected after 60 days.

A reconciliation of the budgetary basis revenues and fund balance to revenues reflected in accordance with generally accepted accounting principles (GAAP) is presented below.

	General Fund	Library Fund	Public Facilities Maintenance Fund
Ad valorem taxes (GAAP)	\$ 633,897	\$ 1,207,944	\$ 536,723
Prior year deferred inflows	(49,357)	(100,701)	(42,688)
Current year deferred inflows	<u>474,375</u>	<u>888,622</u>	<u>396,070</u>
Ad valorem taxes (budgetary basis)	<u>\$ 1,058,915</u>	<u>\$ 1,995,865</u>	<u>\$ 890,105</u>
Beginning fund balance (GAAP)	\$ 17,982,043	\$ 12,890,884	\$ 4,371,906
Prior year deferred inflows	49,357	100,701	42,688
Beginning fund balance (budgetary basis)	<u>\$ 18,031,400</u>	<u>\$ 12,991,585</u>	<u>\$ 4,414,594</u>

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

SCHEDULES OF CHANGES IN
TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS
YEAR ENDED DECEMBER 31, 2023

SCHEDULE OF FUNDING PROGRESS

<u>Fiscal Year Ending</u>	<u>Measurement date</u>	<u>Service Cost</u>	<u>Interest</u>	<u>Difference between actual and expected experience</u>	<u>Changes of assumptions</u>	<u>Benefit payments</u>	<u>Net change in total OPEB liability</u>	<u>Total OPEB liability - beginning</u>	<u>Total OPEB liability - ending</u>	<u>Covered-employee payroll</u>	<u>Total OPEB liability as a percentage of covered-employee payroll</u>
12/31/23	12/31/23	\$ 56,356	\$ 47,488	\$ (28,783)	\$ 59,170	\$ (49,491)	\$ 84,740	\$ 1,258,972	\$ 1,343,712	\$ 2,329,898	57.67%
12/31/22	12/31/22	\$ 79,329	\$ 26,843	\$ (106,734)	\$ 52,233	\$ (32,667)	\$ 19,004	\$ 1,239,968	\$ 1,258,972	\$ 2,224,246	56.60%
12/31/21	12/31/21	\$ 35,692	\$ 26,573	\$ (28,393)	\$ 8,689	\$ (38,183)	\$ 4,378	\$ 1,235,590	\$ 1,239,968	\$ 1,802,173	68.80%
12/31/20	12/31/20	\$ 27,132	\$ 27,010	\$ 215,040	\$ 30,465	\$ (36,243)	\$ 263,404	\$ 972,186	\$ 1,235,590	\$ 1,538,136	80.33%
12/31/19	12/31/19	\$ 31,536	\$ 36,367	\$ (29,008)	\$ 107,139	\$ (45,071)	\$ 100,963	\$ 871,223	\$ 972,186	\$ 1,584,280	61.36%
12/31/18	12/31/18	\$ 40,967	\$ 32,747	\$ (41,151)	\$ (48,659)	\$ (44,131)	\$ (60,227)	\$ 931,450	\$ 871,223	\$ 1,538,136	56.64%

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

See notes to required supplementary information.

Red River Parish Police Jury
Schedule of the Proportionate Share of the Net Pension Liability
Cost Sharing Plans
For the Year Ended December 31, 2023 (*)

Pension Plan	Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Parochial Employees' Retirement System of Louisiana						
	2023	0.2831%	\$ 1,089,546	\$ 1,921,999	56.6882%	91.74%
	2022	0.2625%	(1,236,597)	1,761,355	-70.2071%	110.46%
	2021	0.2422%	(424,644)	1,617,538	-26.2525%	104.00%
	2020	0.2086%	9,818	1,322,476	0.7424%	99.89%
	2019	0.2348%	1,042,122	1,443,453	72.1965%	88.86%
	2018	0.2321%	(172,269)	1,428,380	-12.0604%	101.98%
	2017	0.2489%	512,549	1,475,352	34.7408%	94.15%
	2016	0.2595%	683,031	1,443,327	47.3234%	92.23%
	2015	0.2591%	70,830	1,453,831	4.8720%	99.15%
District Attorneys' Retirement System						
	2023	0.1396%	\$ 119,737	\$ 93,001	128.7481%	85.85%
	2022	0.1395%	150,245	90,251	166.4746%	81.65%
	2021	0.1260%	22,438	79,001	28.4023%	96.79%
	2020	0.1048%	83,014	65,000	127.7138%	84.86%
	2019	0.1106%	35,586	59,583	59.7251%	93.13%
	2018	0.0911%	29,327	52,498	55.8631%	92.92%
	2017	0.0658%	17,754	39,996	44.3894%	93.57%
	2016	0.0606%	11,595	39,996	28.9904%	95.09%
	2015	0.0682%	3,674	39,996	9.1859%	98.56%
	2014	0.0597%	1,190	39,996	2.9753%	99.45%
Registrar of Voters Employees' Retirement System						
	2023	0.1542%	\$ 29,303	\$ 22,547	129.9641%	86.73%
	2022	0.1636%	40,113	23,414	171.3206%	82.46%
	2021	0.2316%	7,345	22,547	32.5769%	97.68%
	2020	0.1664%	35,851	22,547	159.0056%	83.32%
	2019	0.1205%	22,537	15,411	146.2397%	84.83%
	2018	0.1625%	38,359	22,547	170.1291%	80.57%
	2017	0.1646%	36,134	22,547	160.2608%	80.51%
	2016	0.1499%	42,526	20,584	206.5974%	73.98%
	2015	0.1662%	40,708	22,547	180.5473%	76.86%
	2014	0.2337%	54,024	20,581	262.4945%	77.68%

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

(*) The amounts presented have a liability measurement date as follows:

Measurement Date	Pension Plan
December 31 of the prior year	Parochial Employees' Retirement System of Louisiana
June 30 of the year ended	District Attorneys' Retirement System
June 30 of the year ended	Registrar of Voters Employees' Retirement System

See notes to required supplementary information.

Red River Parish Police Jury
Schedule of Contributions to Each Retirement System
Cost Sharing Plans
For the Year Ended December 31, 2023

Pension Plan:	Year	Contractually Required Contribution ¹	Contributions in Relation to Contractually Required Contribution ²	Contribution Deficiency (Excess)	Employer's Covered Payroll ³	Contributions as a % of Covered Employee Payroll
Parochial Employees' Retirement System of Louisiana						
	2023	\$ 239,183	\$ 239,183	\$ -	\$ 2,080,788	11.49%
	2022	221,030	221,030	-	1,921,999	11.50%
	2021	215,766	215,766	-	1,761,355	12.25%
	2020	198,150	198,150	-	1,617,538	12.25%
	2019	152,085	152,085	-	1,322,476	11.50%
	2018	165,997	165,997	-	1,443,453	11.50%
	2017	178,548	178,548	-	1,428,380	12.50%
	2016	191,796	191,796	-	1,475,352	13.00%
	2015	209,282	209,282	-	1,443,327	14.50%
	2014	232,613	232,613	-	1,453,831	16.00%
District Attorneys' Retirement System						
	2023	\$ 8,835	\$ 8,835	\$ -	\$ 93,001	9.50%
	2022	8,573	8,573	-	90,251	9.50%
	2021	3,720	3,720	-	79,001	4.71%
	2020	2,600	2,600	-	65,000	4.00%
	2019	1,639	1,639	-	65,000	2.52%
	2018	406	406	-	65,000	0.62%
	2017	-	-	-	39,996	0.00%
	2016	700	700	-	39,996	1.75%
	2015	2,100	2,100	-	39,996	5.25%
	2014	3,350	3,350	-	39,996	8.38%
Registrar of Voters Employees' Retirement System						
	2023	\$ 4,058	\$ 4,058	\$ -	\$ 22,547	18.00%
	2022	4,058	4,058	-	22,547	18.00%
	2021	4,058	4,058	-	22,547	18.00%
	2020	4,214	4,214	-	23,414	18.00%
	2019	3,831	3,831	-	21,870	17.52%
	2018	2,735	2,735	-	16,087	17.00%
	2017	4,171	4,171	-	22,547	18.50%
	2016	4,350	4,350	-	20,584	21.13%
	2015	5,270	5,270	-	22,547	23.37%
	2014	5,418	5,418	-	22,344	24.25%

For reference only:

¹ Employer contribution rate multiplied by employer's covered payroll

² Actual employer contributions remitted to Retirement Systems

³ Employer's covered payroll amount for each of the years ended December 31

See notes to required supplementary information.

**RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA**

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2023**

Retirement Plans

Changes in benefit terms -

There were no changes of benefit terms for the years presented.

Changes in assumptions -

The following changes in actuarial assumptions for each year are as follows:

PERS				DARS				ROVERS			
Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change
12/31/2023	12/31/2022	6.400%	0.000%	12/31/2023	6/30/2023	6.100%	0.000%	12/31/2023	6/30/2023	6.250%	0.000%
12/31/2022	12/31/2021	6.400%	0.000%	12/31/2022	6/30/2022	6.100%	0.000%	12/31/2022	6/30/2022	6.250%	0.000%
12/31/2021	12/31/2020	6.400%	-0.100%	12/31/2021	6/30/2021	6.100%	-0.150%	12/31/2021	6/30/2021	6.250%	-0.150%
12/31/2020	12/31/2019	6.500%	0.000%	12/31/2020	6/30/2020	6.250%	-0.250%	12/31/2020	6/30/2020	6.400%	-0.100%
12/31/2019	12/31/2018	6.500%	-0.250%	12/31/2019	6/30/2019	6.500%	0.000%	12/31/2019	6/30/2019	6.500%	0.000%
12/31/2018	12/31/2017	6.750%	-0.250%	12/31/2018	6/30/2018	6.500%	-0.250%	12/31/2018	6/30/2018	6.500%	-0.250%
12/31/2017	12/31/2016	7.000%	0.000%	12/31/2017	6/30/2017	6.750%	-0.250%	12/31/2017	6/30/2017	6.750%	-0.250%
12/31/2016	12/31/2015	7.000%	-0.250%	12/31/2016	6/30/2016	7.000%	0.000%	12/31/2016	6/30/2016	7.000%	0.000%
12/31/2015	12/31/2014	7.250%		12/31/2015	6/30/2015	7.000%	-0.250%	12/31/2015	6/30/2015	7.000%	0.000%
				12/31/2014	6/30/2014	7.250%		12/31/2014	6/30/2014	7.000%	

Inflation Rate:

Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change
12/31/2023	12/31/2022	2.300%	0.000%	12/31/2023	6/30/2023	2.200%	0.000%	12/31/2023	6/30/2023	2.300%	0.000%
12/31/2022	12/31/2021	2.300%	0.000%	12/31/2022	6/30/2022	2.200%	0.000%	12/31/2022	6/30/2022	2.300%	0.000%
12/31/2021	12/31/2020	2.300%	-0.100%	12/31/2021	6/30/2021	2.200%	-0.100%	12/31/2021	6/30/2021	2.300%	0.000%
12/31/2020	12/31/2019	2.400%	0.000%	12/31/2020	6/30/2020	2.300%	-0.100%	12/31/2020	6/30/2020	2.300%	-0.100%
12/31/2019	12/31/2018	2.400%	-0.100%	12/31/2019	6/30/2019	2.400%	0.000%	12/31/2019	6/30/2019	2.400%	0.000%
12/31/2018	12/31/2017	2.500%	0.000%	12/31/2018	6/30/2018	2.400%	-0.100%	12/31/2018	6/30/2018	2.400%	-0.100%
12/31/2017	12/31/2016	2.500%	0.000%	12/31/2017	6/30/2017	2.500%	0.000%	12/31/2017	6/30/2017	2.500%	0.000%
12/31/2016	12/31/2015	2.500%	-0.500%	12/31/2016	6/30/2016	2.500%	0.000%	12/31/2016	6/30/2016	2.500%	0.000%
12/31/2015	12/31/2014	3.000%		12/31/2015	6/30/2015	2.500%	-0.250%	12/31/2015	6/30/2015	2.500%	-0.250%
				12/31/2014	6/30/2014	2.750%		12/31/2014	6/30/2014	2.750%	

Investment rate of return:

Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change
12/31/2023	12/31/2022	6.400%	0.000%	12/31/2023	6/30/2023	6.100%	0.000%	12/31/2023	6/30/2023	6.250%	0.000%
12/31/2022	12/31/2021	6.400%	0.000%	12/31/2022	6/30/2022	6.100%	0.000%	12/31/2022	6/30/2022	6.250%	0.000%
12/31/2021	12/31/2020	6.400%	-0.100%	12/31/2021	6/30/2021	6.100%	-0.150%	12/31/2021	6/30/2021	6.250%	-0.150%
12/31/2020	12/31/2019	6.500%	0.000%	12/31/2020	6/30/2020	6.250%	-0.250%	12/31/2020	6/30/2020	6.400%	-0.100%
12/31/2019	12/31/2018	6.500%	-0.250%	12/31/2019	6/30/2019	6.500%	0.000%	12/31/2019	6/30/2019	6.500%	0.000%
12/31/2018	12/31/2017	6.750%	-0.250%	12/31/2018	6/30/2018	6.500%	-0.250%	12/31/2018	6/30/2018	6.500%	-0.250%
12/31/2017	12/31/2016	7.000%	0.000%	12/31/2017	6/30/2017	6.750%	-0.250%	12/31/2017	6/30/2017	6.750%	-0.250%
12/31/2016	12/31/2015	7.000%	-0.250%	12/31/2016	6/30/2016	7.000%	0.000%	12/31/2016	6/30/2016	7.000%	0.000%
12/31/2015	12/31/2014	7.250%		12/31/2015	6/30/2015	7.000%	-0.250%	12/31/2015	6/30/2015	7.000%	0.000%
				12/31/2014	6/30/2014	7.250%		12/31/2014	6/30/2014	7.000%	

Salary Increases:

Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change	Year end	Measurement Date	Rate	Change
12/31/2023	12/31/2022	4.750%	0.000%	12/31/2023	6/30/2023	5.000%	0.000%	12/31/2023	6/30/2023	5.250%	0.000%
12/31/2022	12/31/2021	4.750%	0.000%	12/31/2022	6/30/2022	5.000%	0.000%	12/31/2022	6/30/2022	5.250%	0.000%
12/31/2021	12/31/2020	4.750%	0.000%	12/31/2021	6/30/2021	5.000%	0.000%	12/31/2021	6/30/2021	5.250%	0.000%
12/31/2020	12/31/2019	4.750%	0.000%	12/31/2020	6/30/2020	5.000%	-0.500%	12/31/2020	6/30/2020	5.250%	-0.750%
12/31/2019	12/31/2018	4.750%	-0.500%	12/31/2019	6/30/2019	5.000%	0.000%	12/31/2019	6/30/2019	6.000%	0.000%
12/31/2018	12/31/2017	5.250%	0.000%	12/31/2018	6/30/2018	5.500%	0.000%	12/31/2018	6/30/2018	6.000%	0.000%
12/31/2017	12/31/2016	5.250%	0.000%	12/31/2017	6/30/2017	5.500%	0.000%	12/31/2017	6/30/2017	6.000%	0.000%
12/31/2016	12/31/2015	5.250%	-0.500%	12/31/2016	6/30/2016	5.500%	0.000%	12/31/2016	6/30/2016	6.000%	0.000%
12/31/2015	12/31/2014	5.750%		12/31/2015	6/30/2015	5.500%	-0.750%	12/31/2015	6/30/2015	6.000%	0.000%
				12/31/2014	6/30/2014	6.250%		12/31/2014	6/30/2014	6.000%	

Other Post-Employment Benefits

Benefit Changes.

There were no changes of benefit terms for the year ended December 31, 2023.

Changes of Assumptions.

The changes in assumptions balance was a result of changes in the discount rate. The following are the discount rates used for in each measurement of total OPEB li:

Measurement Date	Discount Rate
12/31/2023	3.26%
12/31/2022	3.72%
12/31/2021	2.06%
12/31/2020	2.12%
12/31/2019	2.74%
12/31/2018	4.10%
12/31/2017	3.44%

SUPPLEMENTARY INFORMATION

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2023

Tray Murray, President	\$	19,200
William Brown		19,200
Jessie Davis		19,200
Brandon Hillman		19,200
John Moore, Jr.		19,200
Timothy Young		19,200
Ben Taylor		19,200
	\$	<u>134,400</u>

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO HEAD OF POLICE JURY
FOR THE YEAR ENDED DECEMBER 31, 2023

Parish Administration Manager:	<u>Jessie Davis</u>
<u>Purpose</u>	<u>Amount</u>
Salary	\$ 138,662
Benefits - insurance	14,328
Benefits - retirement	11,534
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	7,250
Registration fees	275
Conference travel	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-
	<u>\$ 172,049</u>

RED RIVER PARISH POLICE JURY DISTRICT
COUSHATTA, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
CASH BASIS PRESENTATION
FOR THE YEAR ENDED DECEMBER 31, 2023

First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023
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Receipts From:

Red River Parish Sheriff/ Criminal Court Costs/Fees
Subtotal Receipts

\$ 29,939	\$ 36,238
\$ 29,939	\$ 36,238

Ending Balance of Amounts Assessed but Not Received (*only applies to those agencies that assess on behalf of themselves, such as courts*)

-	-
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OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' 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

Red River Parish Police Jury
Coushatta, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Red River Parish Police Jury (the "Police Jury") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated December 27, 2024

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-002.

Red River Parish Police Jury's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Red River Parish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Red River 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.



EISNERAMPER LLP
Baton Rouge, Louisiana
December 27, 2024

EISNERAMPER
LLP



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

Red River Parish Police Jury
Coushatta, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Red River Parish Police Jury's (the 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 the Police Jury's major federal programs for the year ended December 31, 2023. The 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.

In our opinion, the Police Jury complied, in all material respects, with the compliance requirements referred above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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



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

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.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 27, 2024

EISNERAMPER
LLP



RED RIVER PARISH POLICE JURY
COUSHATTA, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

FEDERAL DEPARTMENT/PASS-THROUGH ENTITY/PROGRAM	FEDERAL ALN NUMBER	FEDERAL EXPENDITURE	AMOUNTS PROVIDED TO SUBRECIPIENTS
<u>United States Department of Housing and Urban Development</u>			
<u>Direct:</u>			
<i>Section 8 Housing Assistance</i>	14.871	(1) 160,657	-
Total United States Department of Housing and Urban Development		160,657	-
<u>United States Department of Transportation</u>			
<u>Direct:</u>			
<i>Formula Grants for Rural Areas and Tribal Transit Program</i>	20.509	76,266	-
Total United States Department of Transportation		76,266	-
<u>United States Department of Treasury</u>			
<u>Direct:</u>			
<i>State and Local (COVID-19) Recovery Funds</i>	21.027	1,639,760	-
<i>Local Assistance and Tribal Consistency Fund</i>	21.032	119,936	-
Total United States Department of Treasury		1,759,696	-
Total Expenditures		1,996,619	-

(1) Housing Voucher Cluster - \$160,657

See notes to the Schedule of Expenditures of Federal Awards.

RED RIVER PARISH POLICE JURY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Red River Parish Police Jury and is presented on the modified accrual basis of accounting. 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 presented in, or used in the preparation of, the basic financial statements.

NOTE B – INDIRECT COST RATE

The Police Jury has not negotiated an indirect cost rate. Also, the Police Jury elected not to use the 10% de minimis cost rate as allowed by 2 CFR 200.414 Indirect (F&A) costs.

NOTE C – Reconciliation to Financial Statements

The federal grant expenditures are reported within the various expenditure categories of the general fund and are not readily distinguishable to the Schedule of Expenditures of Federal Awards. However, revenue is generally recorded for these grants in an amount equal to allowable costs incurred and therefore the following reconciliation to reported federal grant revenue is provided:

Total expenditures per SEFA	\$ 1,996,619
HUD revenues paid in excess of amounts obligated	<u>37,663</u>
Federal grants revenue per financial statements	<u>\$ 2,034,282</u>

RED RIVER PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

A. Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal Control over Financial Reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? yes no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000.

The Red River Parish Police Jury was determined to not be a low-risk auditee.

RED RIVER PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

B. Findings – Financial Statement Audit

2023-001: Internal Control over Financial Reporting of Cash, PPE, Payables, and Investments

Criteria: The definition of internal control over financial reporting includes ensuring that polices and procedures exist that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the financial statements, and the financial statements are prepared in accordance with generally accepted accounting principles (GAAP), and financial close procedures are performed timely.

Condition: During our audit, we noted that many accounts required adjustment for them to properly reflect account balances at the end of the current audit year. These included various fund's cash and investment balances, construction in process, and ending property plant and equipment (PPE) balances. Additionally, the fair market value adjustment accounts, and interest income accounts pertaining to the investments held by the Police Jury needed adjustment and correction.

Cause: Due to limited staff and turnover, the timing of routine accounting entries was not made in a timely manner. This resulted in balance sheet accounts not being properly reconciled to subsidiary ledgers and fund level accounts not being properly reviewed by management in a timely manner. Further, some investment broker accounts are allocated to multiple governmental funds making each fund's respective earnings and value changes difficult to reconcile.

Effect: Numerous accounts required adjustment.

Recommendation: We recommend that management designate appropriate personnel to monitor monthly closing procedures to ensure they are completed timely. This would involve monthly reconciliation of accounts and providing interim reports to management and the Jury throughout the year. In addition, the Police Jury should create separate accounting records and policies to easily identify cash and investment balances on an individual fund basis, and in conjunction with this change implement a proper pooled cash subsidiary ledger. Further, if closing procedures are outsourced there is an individual with the Police Jury designated to monitor the timely completion of monthly closing procedures

View of Responsible Official:

The Police Jury agrees with the finding and will designate personnel to monitor financial close out procedures and will monitor allocated pooled cash and investment accounts at the fund level to help reduce excessive interfund receivables and payables.

2023-002: Audit Law

Criteria: Louisiana Revised Statute 24:513 requires that political subdivisions of the State submit completed audit reports to the Legislative Auditor no later than six months after the fiscal year. Accordingly, the submission due date was June 30, 2024. In accordance with the provisions for non-emergency extensions promulgated by Louisiana Revised Statute 39:72.1, the Police Jury requested a extensions to complete and submit the audit, and accordingly, the extended due date, if approved is December 31, 2024.

Condition: The audit was submitted after the statutory deadline, but before the requested extended deadline.

Cause: There was an abrupt turnover of staff within the accounting firm providing accounting support and with the audit firm during a critical phase in the audit.

RED RIVER PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

B. Findings – Financial Statement Audit (continued)

2023-002: Audit Law (continued)

Effect: There has been minimal if any impact to intergovernmental funding resulting from the delayed completion.

Recommendation: We recommend that the Police Jury in conjunction with the audit firm take steps to ensure that the audit is not delayed.

View of Responsible Official:

We concur with the finding. The Police Jury in conjunction with the audit firm, will take steps to ensure that the audit is completed timely.

C. Findings and Questioned Costs – Major Federal Award Programs

None

RED RIVER PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

B. Findings – Financial Statement Audit

None

C. Findings and Questioned Costs – Major Federal Award Programs

None

December 27, 2024

Red River Parish Police Jury
Coushatta, Louisiana

We have audited the financial statements of the Red River Parish Police Jury (the Police Jury) for the year ended December 31, 2023, have issued our report thereon. As part of our audit, we considered the Police Jury's internal control over financial reporting as well as compliance with the terms of applicable laws and regulations, contracts, and grant agreements that could have a material effect on its financial statements under *Government Auditing Standards*. The purpose of our consideration of internal control and compliance was to establish a basis for designing our auditing procedures, and to determine the effects of compliance on the financial statements. Our consideration was not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control or expressing an opinion on compliance.

Our consideration of internal control was for the limited purposes described in the preceding paragraph and was not designed to identify all deficiencies that might be significant deficiencies or material weaknesses in internal control and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did identify deficiencies in internal control that we consider to be a material weakness, which is reported in the Schedule of Findings and Questioned Costs. However, as described below, we identified a certain matter involving internal control and other operations matters that are presented for your consideration.

This letter does not affect our reports dated December 27, 2024, on the financial statements of the Police Jury or the Police Jury's internal control over financial reporting in accordance with *Government Auditing Standards*. Our comment is summarized below:

ML 2023-001

Local Government Budget Act

Condition:

Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total projected expenditures and other uses exceeds total budgeted expenditures and other uses by five percent or more.

The Ambulance Service Fund expenditures exceeded total budgeted expenditures included in the final amended budget by \$79,101 or 5.4%.

Recommendations:

We recommend that the Police Jury comply with all requirements of the Local Government Budget Act.

Management Response: We agree with the observation and will reemphasize the need to monitor budget compliance.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 27, 2024

EISNERAMPER
LLP



EISNERAMPER

RED RIVER PARISH POLICE JURY
LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE
AGREED-UPON PROCEDURES REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of the Red River Parish Police Jury
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) of the Red River Parish Police Jury (the Police Jury) for the fiscal period January 1, 2023, through December 31, 2023. The Police Jury's management is responsible for those C/C areas identified in the SAUPs.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023, through December 31, 2023. 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 we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the Police Jury for the fiscal period January 1, 2023, through December 31, 2023. 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 Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of 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.



EISNERAMPER LLP
Baton Rouge, Louisiana
December 27, 2024

**RED RIVER PARISH POLICE JURY
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2023**

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read *“no exception noted”* or for step 13 *“we performed the procedure and discussed the results with management”*. If not, then a description of the exception ensues.

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):

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

No exception noted.

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 Police Jury has written policies for purchasing; however, they policy does not specifically address attributes (2) how vendors are added to the vendor list and (5) documentation required to be maintained for all bids and price quotes. For attributes (1), (3), and (4), no exceptions were noted.

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

No exception noted.

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).

No exception noted.

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.

No exception noted.

**RED RIVER PARISH POLICE JURY
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2023**

Schedule A

- 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.

No exception noted.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The Police Jury has written policies for Travel and Expense Reimbursement; however, the policy does not specially address attributes (1) allowable expenses and (3) documentation requirements. For attributes (2) and (4) no exceptions were noted.

- 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 Police Jury has written policies for Credit Cards; however, the policy does not specifically address (2) allowable business uses, (3) documentation requirements and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases). For attributes (1) and (4), no exceptions were noted.

- 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 Police Jury has written policies for Ethics; however, the policy does not specifically address attribute (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. For attributes (1), (2), and (3), no exceptions were noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exception noted.

- 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 Police Jury does not have a written policy that includes all of the attributes listed above, this is considered an exception.

- 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 Police Jury has written policies for Sexual Harassment; however, the policy does not specify (3) annual reporting. For attributes (1) and (2), no exceptions were noted.

**RED RIVER PARISH POLICE JURY
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2023**

Schedule A

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:

- i. Observe whether 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.

No exception noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual 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.*

No exception noted.

- 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.

No exception noted.

- 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.

No exception noted.

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:

A listing of bank accounts was provided and included a total of 20 bank accounts. Management identified the entity's main operating account. No exceptions were noted as a result of performing this procedure.

**RED RIVER PARISH POLICE JURY
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2023**

Schedule A

From the listing provided, we selected 5 bank accounts (1 main operating and 4 randomly) and obtained the bank reconciliations for the month ending August 31, 2023, resulting in 3 bank reconciliation being obtained and subjected to the below procedures. The remaining 2 bank accounts selected for testing did not have bank reconciliations prepared as there was no activity to date on the accounts.

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

For all bank reconciliations tested, there was no evidence that the bank reconciliation was prepared within 2 months of the related statement closing date. This is considered an exception.

- 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 within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

For all bank reconciliations obtained there was no written evidence of managements review (initialed and dated, electronically logged). This is considered an exception.

- 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.

For 1 bank reconciliation there was no documentation of the Police Jury researching reconciling items being outstanding for more than 12 months from the statement closing date. This is considered an exception.

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).

A listing of deposit sites was provided and included a total of 2 deposit sites. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected both deposit sites and performed the procedures below.

- 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:

A listing of collection locations for each deposit site selected in procedure #4A was provided and included a total of 2 collection locations. No exceptions were noted as a result of performing this procedure.

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From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

For 1 of the 2 collection locations selected for testing, the employees responsible for cash collections share cash drawers/registers. This is considered an exception.

- 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;

No exception noted.

- 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

No exception noted.

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

No exception noted.

- 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.

No exception noted.

- 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 noted that for 2 of the accounts selected in procedures #3A there was no activity occurring during the year. As such, we obtained supporting documentation for 6 deposits and performed the procedures below.

- i. Observe that receipts are sequentially pre-numbered.

No exception noted.

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

No exception noted.

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

No exception noted.

- 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).

No exception noted.

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

No exception noted.

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).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we selected the single payment processing location and performed the procedures below.

- B. For each location selected under #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:

The listing of employees involved with non-payroll purchasing and payment functions for each payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure.

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

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

For 3 of the 5 disbursements selected for testing there was no evidence provided for the employee who initiated the purchase request, who approved the purchase request, and who placed the purchase. For all 5 disbursements the person responsible for processing payments is not prohibited from adding/modifying vendor files. This is considered an exception.

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

No exception noted.

- 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;

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Personnel responsible for processing payments can also add/modify vendors in the accounting system. The same personnel are also responsible for periodic review of vendor files. This is considered an exception.

- 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

No exception noted.

- 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.

No exception noted.

- C. For each location selected under #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

A listing of non-payroll disbursements for each payment processing location selected in procedures #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.

From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.

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

No exceptions noted.

- 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.

For 3 of the 5 disbursements selected for testing there was no documentation provided evidencing who initiated the purchase request, approved the purchase request, and who processed the purchase. For all 5 disbursements the person responsible for processing payments is not prohibited from adding/modifying vendor files. This is considered an exception.

- 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.

No exception noted.

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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.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- 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

From the listing provided, we randomly selected 3 credit cards (2 credit cards and 1 fuel card) used in the fiscal period. We randomly selected one monthly statement for each of the 3 cards selected and performed the procedures noted below.

- 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

For 1 of the 3 credit cards selected, the monthly statement was not provided and therefore the procedures listed above were not able to be completed. No exceptions were noted for the other 2 credit cards selected.

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

For 1 of the 3 credit card selected, there were finance charges assessed, no exceptions were noted for the other 2 credit cards selected. For 1 of the 3 credit cards, the monthly statement was not provided and therefore the procedures could not be completed. No other exceptions were noted.

- C. Using the monthly statements or combined statements selected under procedure #6B 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 randomly selected 10 transactions, or all transactions if less than 10 from each statement and obtained supporting documentation for the transactions. For each transaction, observed that it was supported by (1) an original itemized receipt that identified 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 1 of the credit cards selected the monthly statement was not provided and therefore the procedures could not be completed. For all remaining credit cards no exceptions noted.

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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:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 reimbursements and performed the procedures below.

- 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);

No exception noted.

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

No exception noted.

- 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

No exception noted.

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

No exception noted.

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

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 contracts and performed the procedures below.

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- 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;

No exception noted.

- 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);

No exception noted.

- 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

No exception noted.

- 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.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 5 employees/officials and performed the specified procedures.

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

We randomly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

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

No exception noted.

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

No exception noted.

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

No exception noted.

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

No exception noted.

- 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.

A listing of employees/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure.

From the listing provided, we randomly selected 2 employees/officials and performed the specified procedures.

- 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.

No exceptions noted.

10) Ethics

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

- 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

For 1 of the 5 employees/officials selected for testing, we were unable to obtain evidence of one hour of ethics training during the fiscal year. This is considered an exception. There no exceptions for the other employees/officials selected.

- 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.

Not applicable as no changes were made to the ethics policy during the year.

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

The Police Jury has not appointed an ethics designee as required. This is considered an exception.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

Not applicable. The Police Jury has no debt services requirements.

- 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).

Not applicable. The Police Jury has no debt services requirements.

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.

The Police Jury stated there were no misappropriations of public funds or assets during the fiscal period. As such, procedure is not applicable.

- 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.

No exception noted.

13) Information Technology Disaster Recovery/Business Continuity

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

- i. 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.

We performed the procedure and discussed the results with management.

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- ii. 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.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

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

We performed the procedure and discussed the results with management.

- C. 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. 42:12671. 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 procedure and discussed the results with management.

14) Prevention of 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.

For 3 of the 5 employees selected sexual harassment training was not completed during the fiscal year as required. This is considered an exception.

- 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).

No exception noted.

¹ While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

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- 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;
No exception noted.
 - ii. Number of sexual harassment complaints received by the agency;
No exception noted.
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
No exceptions noted.
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
No exceptions noted.
 - v. Amount of time it took to resolve each complaint.
No exceptions noted.

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Management has reviewed and will address the exceptions noted above.