



**Annual Financial Report
As of and for the Year Ended
December 31, 2023**

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INDEPENDENT AUDITOR'S REPORT

Sabine Parish Police Jury
 Many, Louisiana

ADVERSE, UNMODIFIED OPINIONS

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

Summary of Opinions

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

ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Sabine Parish Police Jury, as of December 31, 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 GOVERNMENTAL ACTIVITIES, BUSINESS-TYPE ACTIVITIES, AND EACH MAJOR FUND

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury, as of December 31, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sabine Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, and unmodified audit opinions.



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Sabine Parish Police Jury
July 24, 2024

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

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sabine Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sabine Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

Sabine Parish Police Jury

July 24, 2024

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

REQUIRED SUPPLEMENTAL INFORMATION

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SUPPLEMENTARY INFORMATION

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

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

OTHER INFORMATION

Management is responsible for the other information included in the annual report. The other information comprises the additional information listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Sabine Parish Police Jury
July 24, 2024

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARD

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2024, on our consideration of the Sabine Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sabine Parish Police Jury's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Alexandria, Louisiana
July 24, 2024

Sabine Parish Police Jury Managements' Discussion and Analysis December 31, 2023

This section of the Sabine Parish Police Jury's annual financial report presents our discussion and analysis of the Police Jury's financial performance during the fiscal year ended December 31, 2023.

OVERVIEW OF FINANCIAL STATEMENTS

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

GOVERNMENT –WIDE FINANCIAL STATEMENTS

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

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

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

FUND FINANCIAL STATEMENTS

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

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

FINANCIAL ANALYSIS OF THE POLICE JURY AS A WHOLE

NET POSITION

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

**Sabine Parish Police Jury
Managements' Discussion and Analysis
December 31, 2023**

	For the Year Ended December 31, 2023			For the Year Ended December 31, 2022
	Govern- mental Activities	Business- Type Activities	Total	
Assets:				
Current and Other Assets	\$ 29,040,531	\$ 17,062,064	\$ 46,102,595	\$ 31,197,050
Capital Assets	21,634,806	3,928,029	25,562,835	23,307,715
Total Assets	50,675,337	20,990,093	71,665,430	54,504,765
Deferred Outflows:	2,336,765	453,879	2,790,644	1,492,762
Liabilities:				
Current and Other Liabilities	2,063,512	453,148	2,516,660	1,275,593
Long-term Liabilities	4,451,742	13,827,579	18,279,321	10,128,756
Total Liabilities	6,515,254	14,280,727	20,795,981	11,404,349
Deferred Inflows:	2,896,999	253,284	3,150,283	4,915,583
Net Position:				
Invested in Capital Assets (Net)	21,271,631	3,175,989	24,447,620	21,019,721
Restricted	18,141,300	6,200,882	24,342,182	15,276,496
Unrestricted	4,186,918	(2,466,910)	1,720,008	3,381,378
Total Net Position	\$ 43,599,849	\$ 6,909,961	\$ 50,509,810	\$ 39,677,595

As the presentation appearing above demonstrates, a large portion of the net position is subject to restrictions by agreements with the Police Jury's taxpayers or requirements imposed by various revenue sources.

An additional portion of the net position represents invested in capital assets consists of land, buildings, equipment, and infrastructure less any debt used to acquire the assets that remain outstanding. The Police Jury uses these capital assets to provide services to its citizens; consequently, these amounts are not available for future spending.

CHANGES IN NET POSITION

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

**Sabine Parish Police Jury
Managements' Discussion and Analysis
December 31, 2023**

	For the Year Ended December 31, 2023			For the Year Ended December 31, 2022
	Govern- mental Activities	Business- Type Activities	Total	
Revenues:				
Program Revenue:				
Charges for Services	\$ 3,139,807	\$ 4,324,639	\$ 7,464,446	\$ 4,909,254
Operating Grants and Contributions	569,703	----	569,703	2,176,234
Capital Grants and Contributions	----	----	----	----
General Revenue:				
Property Taxes	6,054,598	----	6,054,598	4,517,970
Sales Taxes	6,498,816	----	6,498,816	6,519,350
Licenses and Permits	174,648	----	174,648	158,715
Severance Taxes	1,940,390	----	1,940,390	1,883,084
Federal Funds	----	----	----	4,652,542
State Revenue Sharing	149,586	----	149,586	76,216
Other	1,009,144	7,665,919	8,675,063	303,957
Total Revenue	19,536,692	11,990,558	31,527,250	25,197,322
Program Expenses:				
General Government	3,178,202	----	3,178,202	2,668,828
Public Safety	674,698	----	674,698	757,051
Public Works	12,222,137	4,150,310	16,372,447	12,342,792
Health & Welfare	183,061	----	183,061	168,608
Culture and Recreation	2,862	----	2,862	2,862
Economic Development and Assistance	54,345	----	54,345	1,609,772
Interest on Long-Term Debt	7,212	222,208	229,420	12,300
Total Expenses	16,322,517	4,372,518	20,695,035	17,562,213
Change Before Transfers	3,214,175	7,618,040	10,832,215	7,635,109
Transfers	(1,318,212)	1,318,212	----	----
Change in Net Position	1,895,963	8,936,252	10,832,215	7,635,109
Net Position Beginning	41,703,886	(2,026,291)	39,677,595	32,042,486
Net Position Ending	\$ 43,599,849	\$ 6,909,961	\$ 50,509,810	\$ 39,677,595

The increase in net position was due to careful management and budgeting of the available resources, along with revenue received from settlements with pervious landfill operators and companies responsible for road damage.

FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS

The Police Jury's governmental funds collectively reported a decrease of \$114,341 for 2023. The decrease was attributable to using a small portion of reserves to enhance services. The general fund experienced an increase in the amount of \$349,146, due to the increase in rents and royalties' income, along with careful management of resources. Differences between results reported by the funds and the change in net

Sabine Parish Police Jury Managements' Discussion and Analysis December 31, 2023

position are attributable to considering transactions related to capital assets and long-term debt in determining changes in net position.

Amounts reported for the Landfill fund, which is the only business type fund, are identical to business type amounts reported in the government wide presentation as summarized above.

BUDGET HIGHLIGHTS

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

CAPITAL ASSET ADMINISTRATION

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

- Upgrading equipment to enhance capabilities of the public works department.
- Creating and improving roads in various road districts.
- Refurbishing facilities to extend useful lives.
- Expansion of landfill capacity.

DEBT ADMINISTRATION

During the year, the Police Jury issued a \$6 million revenue bond for landfill operations. Remaining debt activity was limited to paying required installments on existing obligations, and leasing various vehicles.

FACTORS EXPECTED TO EFFECT FUTURE OPERATIONS

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

Sabine Parish Police Jury

Statement of Net Position December 31, 2023

	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and cash equivalents			
Unrestricted	\$ 22,803,191	\$ 2,700,474	\$ 25,503,665
Restricted		13,571,221	13,571,221
Receivables (net)	6,207,571	766,618	6,974,189
Other assets	29,769	23,751	53,520
Capital assets			
Leased Assets	236,273	-	236,273
Capital Assets - Non depreciable capital assets	1,847,081	-	1,847,081
Capital Assets - Depreciable capital assets, net	19,551,452	3,928,029	23,479,481
Net Pension Asset	-	-	-
Total Assets	\$ 50,675,337	\$ 20,990,093	\$ 71,665,430
<u>Deferred Outflows of Resources</u>			
Pension funding deferrals	\$ 1,654,639	\$ 398,102	\$ 2,052,741
Other post retirement benefit deferrals	682,126	55,777	737,903
Total Deferred Outflows of Resources	\$ 2,336,765	\$ 453,879	\$ 2,790,644
<u>Liabilities</u>			
Accounts and other payables	\$ 1,840,244	\$ 356,898	\$ 2,197,142
Delayed revenues	223,268	-	223,268
Accrued Interest	-	96,250	96,250
Long-term liabilities	-		
Lease Obligation			
Due within one year	67,537	-	67,537
Due in more than one year	133,852	-	133,852
Notes Payable			
Due within one year	59,291	619,489	678,780
Due in more than one year	102,495	5,553,135	5,655,630
Compensated absences	178,237	15,102	193,339
Closure and post closure cost	-	7,274,089	7,274,089
Net Pension Liability	1,230,478	258,505	1,488,983
Net other post employment benefits	2,679,852	107,259	2,787,111
Total Liabilities	\$ 6,515,254	\$ 14,280,727	\$ 20,795,981
<u>Deferred Inflows of Resources</u>			
Other post retirement benefit deferrals	\$ 2,746,280	\$ 217,710	\$ 2,963,990
Pension funding deferrals	150,719	35,574	186,293
Total Deferred Inflows of Resources	\$ 2,896,999	\$ 253,284	\$ 3,150,283
<u>Net Position</u>			
Invested in capital assets, net of related debt	\$ 21,271,631	\$ 3,175,989	\$ 24,447,620
Restricted:			
Judicial	-	-	-
Public works	13,873,321	-	13,873,321
Health and welfare	2,156,466	-	2,156,466
Economic development	2,111,513	-	2,111,513
Debt Service	-	554,387	554,387
Closure and Post Closure Costs	-	225,911	225,911
Landfill capacity expansion	-	5,420,584	5,420,584
Unrestricted	4,186,918	(2,466,910)	1,720,008
Total net position	\$ 43,599,849	\$ 6,909,961	\$ 50,509,810

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

Sabine Parish Police Jury

Statement of Activities For the Year Ended December 31, 2023

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net Expense Revenue and Changes in Net Position</u>			
		<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Governmental Activities</u>							
General Government	\$ 3,178,202	\$ 212,240		\$ -	\$ (2,965,962)	\$ -	\$ (2,965,962)
Public Safety	674,698	148,588	188,779	-	(337,331)	-	(337,331)
Public Works							
Road and Bridge	11,332,302	2,778,979	376,771	-	(8,176,552)	-	(8,176,552)
Sanitation	889,835	-	-	-	(889,835)	-	(889,835)
Other	-	-	4,153	-	4,153	-	4,153
Health and Welfare	183,061	-	-	-	(183,061)	-	(183,061)
Culture and Recreation	2,862	-	-	-	(2,862)	-	(2,862)
Economic Development	54,345	-	-	-	(54,345)	-	(54,345)
Interest on Long-Term Debt	7,212	-	-	-	(7,212)	-	(7,212)
Total Governmental Activities	16,322,517	3,139,807	569,703	-	(12,613,007)	-	(12,613,007)
<u>Business-Type Activities</u>							
Sanitation	4,372,518	4,324,639	-	-	-	(47,879)	(47,879)
Total Business-Type	4,372,518	4,324,639	-	-	-	(47,879)	(47,879)
Total	20,695,035	7,464,446	569,703	-	(12,613,007)	(47,879)	(12,660,886)
<u>General Revenues</u>							
Ad Valorem Taxes					6,054,598	-	6,054,598
Sales Taxes					6,498,816	-	6,498,816
Licenses and Permits					174,648	-	174,648
Intergovernmental					-	-	-
Severance Taxes					1,940,390	-	1,940,390
Federal Funds					-	-	-
State Revenue Sharing					149,586	-	149,586
Other					1,009,144	7,665,919	8,675,063
Transfers					(1,318,212)	1,318,212	-
Total General Revenue and Transfers					14,508,970	8,984,131	23,493,101
Change in Net Position					1,895,963	8,936,252	10,832,215
Net Position - Beginning					41,703,886	(2,026,291)	39,677,595
Net Position - Ending					\$ 43,599,849	\$ 6,909,961	\$ 50,509,810

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

Sabine Parish Police Jury

Governmental Funds Balance Sheet - December 31, 2023

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Road Dist 17</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets						
Cash and Equivalents	\$ 7,420,435	\$ 751,763	\$ 4,042,582	\$ 1,954,434	\$ 8,680,123	\$ 22,849,337
Receivables	1,758,394	958	571,184	659,629	3,217,406	6,207,571
Due From Other Funds	70,000	-	-	-	-	70,000
Other Assets	15,758	7,008	1,017	293	5,693	29,769
Total Assets	\$ 9,264,587	\$ 759,729	\$ 4,614,783	\$ 2,614,356	\$ 11,903,222	\$ 29,156,677
Liabilities and Fund Balances						
<u>Liabilities:</u>						
Accounts and Other Payables	\$ 376,767	\$ 275,589	\$ 96,826	\$ 153,704	\$ 983,504	\$ 1,886,390
Deferred Revenues	-	-	-	-	223,268	223,268
Due to Other Funds	-	-	-	-	70,000	70,000
Total Liabilities	376,767	275,589	96,826	153,704	1,276,772	2,179,658
<u>Fund Balance:</u>						
Restricted						
Judicial	-	-	-	-	-	-
Public Works	-	484,140	4,517,957	2,460,652	6,410,572	13,873,321
Health and Welfare	-	-	-	-	2,156,466	2,156,466
Economic Development	-	-	-	-	2,111,513	2,111,513
Unassigned	8,887,820	-	-	-	(52,101)	8,835,719
Total Fund Balance (Deficit)	8,887,820	484,140	4,517,957	2,460,652	10,626,450	26,977,019
Total Liabilities and Fund Balance	\$ 9,264,587	\$ 759,729	\$ 4,614,783	\$ 2,614,356	\$ 11,903,222	\$ 29,156,677

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

Sabine Parish Police Jury

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

December 31, 2023

Total Fund Balances - Governmental Funds			\$ 26,977,019
Amounts reported for governmental activities in the statement of position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			21,634,806
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in			2,336,765
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			
Net Other Post Employment Benefits	(2,679,852)		
Net Pension Asset (Liability)	(1,230,478)	(3,910,330)	
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet			(541,411)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet			<u>(2,897,000)</u>
Net Position of Governmental Activities			<u><u>\$ 43,599,849</u></u>

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

Sabine Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2023**

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Road Dist 17</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues						
Ad Valorem Taxes	\$ 1,771,330	\$ -	\$ -	\$ 733,045	\$ 3,550,223	\$ 6,054,598
Sales Taxes	-	-	6,498,816	-	-	6,498,816
Licenses and Permits	323,236	-	-	-	-	323,236
Intergovernmental Revenues:						-
State Funds:						-
Severance Taxes	1,940,390	-	-	-	-	1,940,390
State Revenue Sharing	42,090	-	-	23,563	83,933	149,586
State Grants	53,701	-	59,959	-	-	113,660
Fire Insurance Rebate	139,231	-	-	-	-	139,231
Parish Transportation	-	376,771	-	-	-	376,771
Other	13,065	-	-	-	-	13,065
Fines and Forfeitures	-	-	-	-	212,240	212,240
Investment Earnings	70,597	5,846	81,975	17,011	160,190	335,619
Rents and Royalties	426,531	-	-	-	-	426,531
Other	-	20,675	11,372	1,638,214	1,282,687	2,952,948
Total Revenues	4,780,171	403,292	6,652,122	2,411,833	5,289,273	19,536,691
Expenditures						
Current:						
General Government:						
Legislative	244,889	-	-	-	-	244,889
Judicial	617,666	-	-	-	366,202	983,868
Elections	56,199	-	-	-	-	56,199
Finance and Administrative	460,654	-	183,967	27,074	136,370	808,065
Other	1,013,383	-	-	-	-	1,013,383
Public Safety	673,696	-	-	-	-	673,696
Public Works						-
Road and Bridge		4,914,403	-	818,829	4,727,912	10,461,144
Sanitation		-	834,916	-	-	834,916
Other		-	-	-	-	-
Health and Welfare	19,623	-	-	-	137,345	156,968
Culture and Recreation		-	-	-	-	-
Economic Development	54,345	-	-	-	-	54,345
Capital Outlay	110,545	242,276	48,485	133,587	2,422,198	2,957,091
Debt Service	-	60,461	-	13,725	14,070	88,256
Total Expenditures	3,251,000	5,217,140	1,067,368	993,215	7,804,097	18,332,820
Excess (Deficiency) of Revenues Over Expenditures	1,529,171	(4,813,848)	5,584,754	1,418,618	(2,514,824)	1,203,871

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

Sabine Parish Police Jury

**Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance (Concluded)
For the year Ended December 31, 2023**

	<u>General</u>	<u>Transportation</u>	<u>Sales Tax</u>	<u>Road Dist 17</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (Deficiency) of Revenues Over Expenditures	1,529,171	(4,813,848)	5,584,754	1,418,618	(2,514,824)	1,203,871
<u>Other Financing Sources (Uses)</u>						
Proceeds From Debt	-	-	-	-	-	-
Operating Transfers In	-	5,264,461	-	219,352	1,676,158	7,159,971
Operating Transfers Out	(1,180,026)	(706,622)	(6,591,535)	-	-	(8,478,183)
Net Change in Fund Balances	349,145	(256,009)	(1,006,781)	1,637,970	(838,666)	(114,341)
Fund Balances (Deficit) - Beginning	8,538,675	740,149	5,524,738	822,682	11,465,116	27,091,360
Fund Balances (Deficit) - Ending	\$ 8,887,820	\$ 484,140	\$ 4,517,957	\$ 2,460,652	\$ 10,626,450	\$ 26,977,019

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

Sabine Parish Police Jury

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

For the Year Ended December 31, 2023

Net Changes in Fund Balances - Total Governmental Funds \$ (114,341)

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

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

Capital Expenditures	2,957,090
Depreciation	(1,159,612)

In the Government Wide presentation obligations to provide compensated absences are reported as a liability, but in the governmental fund presentation compensated absences are only reported when the obligation is paid (6,911)

Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations. 323,624

Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations. (202,043)

Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 98,156

Change in Net Position of Governmental Activities \$ 1,895,963

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

Sabine Parish Police Jury

Statement of Net Position
December 31, 2023

	Business-Type Activity Enterprise Fund	
	Landfill	
Assets		
Current assets		
Cash and cash equivalents	\$	2,700,474
Cash and cash equivalents - restricted		
Debt Service		650,637
Closure and post closure cost		7,500,000
Landfill capacity expansion		5,420,584
Receivables (net)		766,618
Prepaid insurance		23,751
Total Current Assets		17,062,064
Noncurrent Assets		
Capital assets		
Depreciable capital assets, net		3,928,029
Net Pension Asset		-
Total Noncurrent Assets		3,928,029
Total Assets	\$	20,990,093
Deferred Outflows of Resources		
Other post retirement benefit deferrals	\$	55,777
Pension funding deferrals		398,102
Total Deferred Outflows of Resources	\$	453,879
Liabilities		
Current liabilities		
Accounts and other payables	\$	356,898
Accrued Interest		96,250
Installment purchase agreement		137,489
Landfill Revenue Bond (Current)		482,000
Total Current Liabilities		1,072,637
Long-term liabilities		
Installment purchase agreement		35,135
Landfill Revenue Bond (LT)		5,518,000
Compensated absences		15,102
Closure and post closure cost		7,274,089
Other postemployment benefit obligation (OPEB)		107,259
Net Pension Liability		258,505
Total Liabilities	\$	14,280,727
Deferred Inflows of Resources		
Other post retirement benefit deferrals	\$	217,710
Pension funding deferrals		35,574
Total Deferred Inflows of Resources	\$	253,284
Net Position		
Invested in capital assets, net of related debt	\$	3,175,989
Restricted For:		
Debt service		554,387
Closure and post closure cost		225,911
Landfill capacity expansion		5,420,584
Unrestricted		(2,466,910)
Total net position	\$	6,909,961

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

Sabine Parish Police Jury

Statement of Revenues, Expenses and Changes in Fund Net Position For the Year Ended December 31, 2023

	Business-Type Activity Enterprise Fund Landfill
<u>Operating Revenues</u>	
Charges for Services (Tipping Fees)	\$ 4,305,307
Miscellaneous	19,332
Total Operating Revenues	4,324,639
<u>Operating Expenses</u>	
Salaries and Wages	661,542
Employee Benefits	367,680
Closure and Post Closure Cost	960,150
Depreciation	272,992
Fuel and Lubricants	197,126
Insurance	3,194
Materials and Supplies	431,990
Permits and Fees	156,158
Professional Fees and Commissions	305,636
Rental	257,441
Repairs and Maintenance	473,344
Other	63,057
Total Operating Expenses	4,150,310
Operating Income (Loss)	174,329
<u>Non-operating Revenues (Expenses)</u>	
Litigation Settlement	7,500,000
Interest Income	165,919
Interest Expense	(222,208)
Change in Net Position Before Contributions and Transfers	7,618,040
<u>Contributions and Transfers:</u>	
Operating Transfers In	1,318,212
Change in Net Position	8,936,252
Net Position - Beginning	(2,026,291)
Net Position - Ending	\$ 6,909,961

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

Sabine Parish Police Jury

Statement of Cash Flows For the Year Ended December 31, 2023

	Business-Type Activity Enterprise Fund Landfill
<u>Cash Flows From Operating Activities</u>	
Receipts from customers	\$ 4,110,811
Payments to suppliers	(2,250,735)
Payments to employees	(648,016)
Net Cash Provided by Operating Activities	1,212,060
<u>Cash Flows From Noncapital Financing Activities</u>	
Operating Transfers In	1,318,212
Settlement Proceeds	7,500,000
Net Cash From Noncapital Financing Activities	8,818,212
<u>Cash Flows From Capital and Related Financing Activities</u>	
Capital asset purchases	(2,251,897)
Debt Proceeds	6,000,000
Interest payments	(125,958)
Principal payments	(132,782)
Net Cash Flows From Capital and Related Financing Activities	3,489,363
<u>Cash Flows From Investing Activities</u>	
Interest received	165,920
Net Cash Flows From Investing Activities	165,920
Net Increase (Decrease) in Cash and Cash Equivalents	13,685,555
Cash and Cash Equivalents - Beginning	2,586,140
Cash and Cash Equivalents - Ending	16,271,695
Restricted Cash:	
Debt service	650,637
Closure and post closure cost	7,500,000
Landfill capacity expansion	5,420,584
Cash and Cash Equivalents - Unrestricted	\$ 2,700,474

Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities	
Operating income (loss)	\$ 174,329
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	272,992
(Increase) decrease in Receivables	(213,828)
(Decrease) increase in Accounts and other payables	24,317
Compensated absences	13,526
Net pension liabilities	45,591
Other post retirement benefit obligations	109,944
Landfill closure / post closure cost	785,189
Net Cash from Operating Activities	\$ 1,212,060

Supplemental Disclosures of Cash Flow Information:

During the year ended December 31, 2023 there were no operating, financing, or investing activities that did not result in cash receipts or payments.

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The Sabine Parish Police Jury is the governing authority for Sabine Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Police Jury. The jurors serve four-year terms which expire on January 8, 2024.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, sales taxes, severance taxes, state revenue sharing, and various state and federal grants.

REPORTING ENTITY

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

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

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

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

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

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

BASIC FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

FUND FINANCIAL STATEMENTS

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

Major Governmental Funds

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

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

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

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

Major Business-Type Funds

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

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

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

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

USE OF ESTIMATES

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

RESTRICTED ASSETS

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

BUDGET PRACTICES

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

CAPITAL ASSETS

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

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

CASH AND CASH EQUIVALENTS

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

INTERNAL ACTIVITY

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

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

COMPENSATED ABSENCES

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

DELAYED REVENUES

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

FUND BALANCE CLASSIFICATION

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

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

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

AD VALOREM TAXES:

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

SALES TAXES

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

NOTE 3 -CASH AND CASH EQUIVALENTS:

Deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2023, the Police Jury has \$24,188,303 in deposits (collected bank balance). These deposits are secured from risk by \$500,000 of federal deposit insurance, \$25,437,494 of pledged securities held by the custodial bank in the name of the fiscal agent bank, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$11,500,000. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

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

GOVERNMENTAL ACTIVITIES

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

<u>Governmental Activities</u>	<u>Ad Valorem Taxes</u>	<u>Severance Taxes</u>	<u>Sales Taxes</u>	<u>Other Receivables</u>	<u>Total Receivables</u>
General	\$ 1,601,768	\$ 118,641	\$ ----	\$ 37,984	\$ 1,758,393
Transportation	----	----	----	958	958
Sales Taxes	----	----	571,184	----	571,184
Road District 17	659,629	----	----	----	659,629
Non Major Funds	3,211,046	----	----	6,361	3,217,407
 Total Governmental	 <u>\$ 5,472,443</u>	 <u>\$ 118,641</u>	 <u>\$ 571,184</u>	 <u>\$ 45,303</u>	 <u>\$ 6,207,571</u>

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

BUSINESS-TYPE ACTIVITIES

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

NOTE 5 – INTERFUND BALANCES:

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

	Due From Other Funds	Due To Other Funds	Net
General	\$ 70,000	\$ ----	\$ 70,000
Non Major Funds	----	70,000	(70,000)
Total	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ ----</u>

NOTE 6 – TRANSFERS:

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

	<u>Transfers In</u>	<u>Transfers Out</u>
Funds with surplus resources have made transfers to supplement the activities of other funds. The following transfers were permissible based on the restrictions associated with the various funds:		
General Fund	\$ ----	\$ 1,180,026
Transportation	5,264,461	706,622
Sales Tax	----	6,591,535
Road District 17	219,352	
Non Major Funds	1,676,158	----
Total Governmental Funds	<u>7,159,971</u>	<u>8,478,183</u>
Total Landfill (Business Type Fund)	1,318,212	----
Total	<u>\$ 8,478,183</u>	<u>\$ 8,478,183</u>

NOTE 7 – CAPITAL ASSETS:

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

	<u>Governmental Activities</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Non Depreciable Capital Assets				
Land	\$ 788,674	\$ ----	\$ 9,599	\$ 779,075
Road Right of Ways	1,068,006	----	----	1,068,006
Total	<u>1,856,680</u>	<u>----</u>	<u>9,599</u>	<u>1,847,081</u>

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023

	Governmental Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	4,445,885	85,911	----	4,531,796
Furniture, Fixtures and Equipment	11,678,336	1,669,176	313,736	13,033,776
Infrastructure (Roads and Bridges)	70,771,938	1,202,004	10,339	71,963,603
Accumulated Depreciation	(69,151,373)	(1,077,383)	(251,033)	(69,977,723)
Total	17,744,786	1,879,708	73,042	19,551,452
Total Governmental Activities	\$ 19,601,466	\$ 1,879,708	\$ 86,641	\$ 21,398,533
	Business-Type Activities			
	Beginning Balance	Additions	Disposals	Ending Balance
Furniture, Fixtures and Equipment	\$ 2,290,270	\$ 1,203,176	\$ 38,724	\$ 3,454,722
Buildings and Improvements	233,987	1,077,042	----	1,311,029
Accumulated Depreciation	(575,132)	(272,992)	(10,402)	(837,722)
Total Business-Type Activity	\$ 1,949,125	\$ 2,007,226	\$ 28,322	\$ 3,928,029

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

	Governmental Activities	Business-Type Activities	Total
General Government	\$ 101,042	\$ ----	\$ 101,042
Public Safety	1,209	----	1,209
Public Works (Roads)	891,258	----	891,258
Culture and Recreation	2,862	----	2,862
Health and Welfare	26,093	----	26,093
Solid Waste	54,919	272,992	327,911
Total Depreciation Expense	\$ 1,077,383	\$ 272,992	\$ 1,350,375

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

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

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023

	Vendors	Salary and Wages	Other	Total
<u>Governmental Activities</u>				
General	\$ 275,128	\$ 35,783	\$ 65,856	\$ 376,767
Transportation	183,235	88,020	4,334	275,589
Sales Tax	81,042	15,784	----	96,826
Road District 17	126,630		27,074	153,704
Non Major Funds	798,545	6,771	132,042	937,358
Total Governmental Activities	<u>\$ 1,464,580</u>	<u>\$ 146,358</u>	<u>\$ 229,306</u>	<u>\$ 1,840,244</u>
<u>Business-Type Activities</u>				
Landfill	<u>\$ 330,006</u>	<u>\$ 25,810</u>	<u>\$ 1,082</u>	<u>\$ 356,898</u>

NOTE 9 – LONG-TERM DEBT:

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

	Governmental Activities	Business-Type Activities	Total
Bonds payable, January 1, 2023	\$ 242,830	\$ 305,406	\$ 548,236
New issues	----	6,000,000	6,000,000
Retirements	81,043	132,782	213,825
Bonds payable, December 31, 2023	161,786	6,172,624	6,334,410
Due within one year	59,291	619,489	678,780
Due in more than one year	<u>\$ 102,495</u>	<u>\$ 5,553,135</u>	<u>\$ 5,655,630</u>

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

	Governmental Activities	Business-Type Activities
Note Payable November 15, 2021 in the original amount of \$276,895, requiring 60 monthly payments of \$5,035, including interest at an annual rate of 3.5% secured by a 2021 Asphalt Zipper Reclaimer / Stabilizer	\$ 158,295	\$ ----
Note Payable dated April 11, 2019 in the original amount of \$62,509, requiring 60 monthly payments of 1,172, including interest at an annual rate of 4.75% secured by a Kubota Excavator	3,491	----
Landfill Revenue Bonds, Series 2023 with principal payable in annual installments ranging from \$482,000 to \$740,000 with the initial installment due March 1, 2024 and the final installment due March 1, 2033. Interest is payable semi-annually based on an annual rate of 5.04%.	----	6,000,000
Note Payable dated April 15, 2020 in the original amount of \$647,432, requiring 60 monthly payments of 11,779, including interest at an annual rate of 3.50% secured by a 2018 Caterpillar Compactor	----	172,624

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Total \$ 161,786 \$ 6,172,624

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

Year Ended December 31 st	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 59,291	\$ 4,669	\$ 619,489	\$ 293,668
2025	57,799	2,662	535,135	265,419
2026	44,696	650	525,000	239,518
2027	----	----	551,000	212,520
2028	----	----	579,000	184,131
Thereafter	----	----	3,363,000	438,869
Total	<u>\$ 161,786</u>	<u>\$ 7,981</u>	<u>\$ 6,172,624</u>	<u>\$ 1,634,125</u>

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

NOTE 10 - PENSION PLAN:

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

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	\$ (1,445,463)	\$2,033,606	\$ (181,721)
District Attorneys Retirement System	(29,328)	11,121	(1,790)
Registrar of Voters Retirement System	(14,192)	8,011	(2,782)
Total	(1,488,983)	2,052,738	(186,293)
Governmental Activities	<u>(1,230,478)</u>	<u>1,654,636</u>	<u>(150,719)</u>
Business-Type Activities	<u>\$ (258,505)</u>	<u>\$ 398,102</u>	<u>\$ (35,574)</u>

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

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

Plan Description - The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A. All permanent employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of creditable service required for retirement at various ages varies depending on when employees were hired. Generally employees meeting these requirements are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may

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retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.50% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2023 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at persla.org.

Plan A's net pension liability was determined at December 31, 2022 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 384,879,064
Police Jury's Proportionate Share (Percentage)	0.375563%
Police Jury's Proportionate Share (Amount)	<u>\$ 1,445,463</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2022 are provided as follows:

Beginning Net Pension Liability (Asset)		\$ (1,598,001)
Employer Contributions		(293,346)
<u>Pension Expense</u>		
Proportionate Share of Plan Pension Expense	640,501	
Employee Contributions	<u>(34,995)</u>	605,506
Change in Deferred Outflows of Resources		1,405,646
Change in Deferred Inflows of Resources		<u>1,325,658</u>
Ending Net Pension Liability (Asset)		<u>\$ 1,445,463</u>

There were no changes between December 31, 2023 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

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	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ 53,442	\$ (159,255)	\$ (105,813)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,525,946	----	1,525,946
Changes of Assumptions	46,130	----	46,130
Changes in Proportion	48,497	(22,466)	26,031
Employer Contributions Made After the Measurement Date	359,591	-----	359,591
Total Deferrals	2,033,606	(181,721)	1,851,885
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(359,591)	----	(359,591)
Deferrals Subject to Amortization	\$ 1,674,015	\$ (181,721)	\$ 1,492,294

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

<u>For the Year Ending:</u>	
December 31, 2023	\$ 80,578
December 31, 2024	247,904
December 31, 2025	479,737
December 31, 2026	684,075
Total	\$ 1,492,294

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

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years

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

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

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

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

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Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2021 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	2%	0.12%
Total	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

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

	1% Decrease 5.40% Rate	Current Discount Rate 6.50%	1% Increase 7.40% Rate
Net Pension Liability (Asset)	\$ 3,574,680	\$ 1,445,463	\$ (339,612)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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

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

Funding Policy – Non-Employer contributions are determined by State statutes. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2023 and each of the two preceding years have been consistent with the required amounts.

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Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at lla.la.gov.

Net pension liability was determined at June 30, 2023 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	\$ 85,755,092
Police Jury's Proportionate Share (Percentage)	0.0341997%
Police Jury's Proportionate Share (Amount)	<u>\$ 29,328</u>

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of net pension liability during the measurement period ending June 30, 2023 are provided as follows:

Beginning Net Pension Liability (Asset)	\$ 37,920
Employer Contributions	(2,172)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	9,822
Employee Contributions	<u>(3,686)</u>
Change in Deferred Outflows of Resources	(12,593)
Change in Deferred Inflows of Resources	<u>37</u>
Ending Net Pension Liability (Asset)	<u>\$ 29,328</u>

There were no changes between December 31, 2023 and the measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 1,825	\$ (969)	\$ 856
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,376	----	3,376
Changes of Assumptions	4,492	----	4,492
Changes in Proportion	61	(821)	(760)
Employer Contributions Made After the Measurement Date	<u>1,367</u>	<u>----</u>	<u>1,367</u>
Total Deferrals	11,121	(1,790)	9,331

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(1,367)	----	(1,367)
Deferrals Subject to Amortization	<u>\$ 9,754</u>	<u>\$ (1,790)</u>	<u>\$ 7,964</u>

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

<u>For the Year Ending:</u>	
June 30, 2024	\$ 2,701
June 30, 2025	2,178
June 30, 2026	4,590
June 30, 2027	<u>(1,505)</u>
Total	<u>\$ 7,964</u>

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

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal Cost
Investment Rate of Return	6.10%, Net of investment expense, including inflation
Projected Salary Increases	5.00%
Expected Remaining Service Lives	5 Years – June 30, 2023 5 Years – June 30, 2022 5 Years – June 30, 2021 6 Years – June 30, 2020 6 Years – June 30, 2019 6 Years – June 30, 2018 7 Years – June 30, 2017
Cost of Living Adjustments	Only those previously granted

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Mortality

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

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

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Equities	50.11%	10.66%
Fixed Income	32.82%	3.81%
Alternatives	16.90%	6.50%
Cash	0.20%	2.31%
Total	100.00%	5.02%
 Inflation		 2.68%
Expected Arithmetic Nominal Return		7.70%

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease 5.50% Rate	Current Discount Rate 6.50%	1% Increase 7.50% Rate
Net Pension Liability	\$ 54,809	\$ 29,328	\$ 7,952

REGISTRAR OF VOTERS RETIREMENT

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

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

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

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2023 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at larovers.com.

The Plan's net pension liability was determined at June 30, 2023 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	\$ 19,004,624
Police Jury's Proportionate Share (Percentage)	0.0746765%
Police Jury's Proportionate Share (Amount)	<u>\$ 14,192</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2023 are provided as follows:

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Beginning Net Pension Liability		\$	15,307
Employer Contributions			(1,987)
<u>Pension Expense</u>			
Plan Pension Expense	3,205		
Employee Contributions	<u>(2,632)</u>		573
Deferred Outflows of Resources			(1,484)
Deferred Inflows of Resources			<u>1,783</u>
Ending Net Pension Liability		\$	<u>14,192</u>

There were no changes between December 31, 2022 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total (Net)</u>
Differences Between Expected and Actual Experience	\$ 590	\$ (638)	\$ (48)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,290	----	3,290
Changes of Assumptions	875	----	875
Changes in Proportion	2,182	(2,144)	38
Employer Contributions Made After the Measurement Date	<u>1,074</u>	----	<u>1,074</u>
Total Deferrals	8,011	<u>(2,782)</u>	<u>5,229</u>
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	<u>(1,074)</u>	----	<u>(1,074)</u>
Deferrals Subject to Amortization	<u>\$ 6,937</u>	<u>\$ (2,782)</u>	<u>\$ 4,155</u>

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

<u>For the Year Ending:</u>	
June 30, 2024	\$ 585
June 30, 2025	745
June 30, 2026	3,000
June 30, 2027	<u>(175)</u>
Total	<u>\$ 4,155</u>

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

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Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	2023 - 5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	<p>2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.</p> <p>RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.</p>

During the year ended June 30, 2023, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014 through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2023.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2023 were as follows:

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Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	22.5%	2.50%	0.56%
International Fixed Income	10.0%	3.50%	0.35%
Real Estate	10.0%	4.50%	0.45%
Total	100.0%		5.87%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.37%

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

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

	1% Decrease 5.25% Rate	Current Discount Rate 6.25%	1% Increase 7.25% Rate
Net Pension Liability	\$ 25,815	\$ 14,192	\$ 4,309

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:

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

PLAN DESCRIPTION

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

FUNDING POLICY

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

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2023. Changes in the liability are presented as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Service Cost	\$ 88,914	\$ ----	\$ 88,914
Interest on the Total OPEB Liability	118,129	----	118,129
Difference Between Expected vs Actual	----	----	----
Changes in Assumptions	----	----	----
Deferred Outflows of Resources	----	----	----
Deferred Inflows of Resources	----	----	----
OPEB Expense	<u>207,043</u>	----	<u>207,043</u>
Employer Contributions	----	----	----
Benefit Payments	<u>(143,665)</u>	----	<u>(143,665)</u>
Net Change	63,378	----	63,378
Beginning Balance	<u>2,723,733</u>	----	<u>2,723,733</u>
Ending Balance	2,787,111	----	2,787,111
Business-Type Activities	<u>107,259</u>	----	<u>107,259</u>
Governmental Activities	<u>\$ 2,679,852</u>	\$ ----	<u>\$ 2,679,852</u>

Balances in deferred resources by source are summarized as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	\$ ----	\$ (2,963,990)	\$ (2,963,990)
Changes of Assumptions	<u>737,903</u>	----	<u>737,903</u>
Total	737,903	(2,963,990)	(2,226,087)
Business-Type Activities	<u>55,777</u>	<u>(217,710)</u>	<u>(161,933)</u>
Governmental Activities	<u>\$ 682,126</u>	<u>\$ (2,746,280)</u>	<u>\$ (2,064,154)</u>

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

Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023

<u>For the Year Ending:</u>	
December 31, 2024	\$ (277,059)
December 31, 2025	(277,059)
December 31, 2026	(277,059)
December 31, 2027	(277,059)
December 31, 2028	(318,130)
Thereafter	<u>(799,721)</u>
Total	<u>\$ (2,226,087)</u>

Covered members are presented as follows:

Active Employees	19
Active Employees' Dependents	18
Retired Employees' and Dependents	<u>6</u>
Total Covered Members	<u>43</u>

VALUATION METHODS AND ASSUMPTIONS

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

<u>Title</u>	<u>Description</u>
Valuation Date	December 31, 2023
Measurement Date	December 31, 2023
Salary Increases	3.5%
Discount Rate	4.31%, (1.81% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2021
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Dental Vision Costs Trend	1.00%
Turnover Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 1% to 25% depending on length of service.
Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report. Rates range from 11% to 15% depending on length of service.

SENSITIVITY TO RATES

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

	Healthcare Cost Trend Rate		
	Baseline Trend Less 1% (3.50%)	Baseline Trend (4.50%)	Baseline Trend Plus 1% (5.5%)
Net OPEB Liability	\$ 2,412,053	\$ 2,787,111	\$ 3,259,843

	Discount Rate		
	Baseline Less 1% (3.12%)	Baseline 2.12%	Baseline Plus 1% (1.12%)
Net OPEB Liability	\$ 2,459,962	\$ 2,787,111	\$ 3,185,534

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2023, are described as follows:

GRANT CONTINGENCIES

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

LITIGATION

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

LANDFILL CLOSURE AND POST CLOSURE CARE COST

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

NOTE 13 - RISK MANAGEMENT:

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

NOTE 14 – LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

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

State and federal laws and regulations require certain closure and post-closure activities. Although the majority of closure and post-closure care costs will be paid only near or after the date that all or portions of the landfill site stops accepting waste, the Police Jury reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each statement of net position date. Based on estimates provided by consulting engineers for the year ended December 31, 2022, projected cost associated with closure and post-closure activities are presented as follows:

	Projected Total Cost	Cost Recognized to Date	Remaining Cost to be Recognized
Placement of final cover over the 35.4 currently operating acres when this portion of the facility stops accepting waste. Approximately 76.0% of the capacity has been consumed.	\$ 5,698,100	\$ 4,332,810	\$ 1,365,290
Disposal of sludge and other activities associated with closing the facility's oxidation pond when the entire facility stops accepting waste. Approximately 88.1% of the capacity has been consumed.	<u>875,385</u>	<u>770,887</u>	<u>104,498</u>
Total Closure Cost	6,573,485	5,103,697	1,469,788
Post-closure cost including maintenance and monitoring of the permitted area for a period of 30 year after the entire facility stops accepting waste. Approximately 88.1% of the capacity has been consumed.	<u>2,464,600</u>	<u>2,170,392</u>	<u>294,208</u>
Total Closure and Post-Closure Costs	<u><u>\$ 9,038,085</u></u>	<u><u>\$ 7,274,089</u></u>	<u><u>\$ 1,763,996</u></u>

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

NOTE 15 – FUND DEFICITS

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

**Sabine Parish Police Jury
Notes to Financial Statements
December 31, 2023**

	Deficit
Criminal Juror Fees	\$ 45,916
Criminal Court	13,387
Total	<u>\$ 59,303</u>

NOTE 16 – DELAYED REVENUES

Grant funds held by Road District No. 16 remain unexpended and are reported as delayed revenues.

NOTE 17 – LEASING

The Police Jury has entered into various leasing arrangements to acquire vehicles and equipment necessary to conduct operations. Under the terms of the agreements, the Police Jury is obligated to make fixed payments over periods ranging from 4 to 5 years. Details regarding the lease obligations are presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>	<u>Long-Term Portion</u>
Lease Obligations	\$ 194,985	\$ 62,383	\$ 55,978	\$ 201,390	\$ 67,537	\$ 133,852

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

	Payment	Principle	Interest
2024	\$ 74,634	\$ 67,537	\$ 7,097
2025	71,753	67,584	4,169
2026	50,441	48,716	1,725
2027	17,911	17,553	358
2028	----	----	----
Total Lease Obligation	<u>\$ 214,739</u>	<u>\$ 201,390</u>	<u>\$ 13,349</u>

Based on the present value of lease payment obligations and downpayments at the inception of the leases, the value of the lease assets has been determined as follows:

Capitalized Cost	\$ 337,945
Accumulated Amortization	101,672
Balance at Year End	<u>\$ 236,273</u>

The balance remaining at year end will be amortized as follows:

2024	\$ 81,634
2025	78,789
2026	57,056
2027	18,794
Total Lease Asset	<u>\$ 236,273</u>

Sabine Parish Police Jury

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 1,319,154	\$ 1,723,144	\$ 1,771,330	\$ 48,186
Licenses and Permits	141,500	154,704	323,236	168,532
Intergovernmental Revenues:				-
Federal Funds	73,200	74,400	-	(74,400)
State Funds	1,405,050	1,981,807	2,188,477	206,670
Investment Earnings	-	-	70,597	70,597
Rents and Royalties	127,000	152,680	426,531	273,851
Other	178,000	388,312	-	(388,312)
Total Revenues	3,243,904	4,475,047	4,780,171	305,124
<u>Expenditures</u>				
Current:				
General Government:				
Legislative	275,750	265,669	244,889	20,780
Judicial	581,529	653,236	617,666	35,570
Elections	59,753	77,753	56,199	21,554
Finance and Administrative	539,091	567,730	460,654	107,076
Other	772,042	853,412	1,013,383	(159,971)
Public Safety	827,868	715,334	673,696	41,638
Health and Welfare	30,500	30,500	19,623	10,877
Culture and Recreation	37,000	22,000	-	22,000
Economic Development	40,441	340,441	54,345	286,096
Capital Outlay	-	-	110,545	(110,545)
Total Expenditures	3,163,974	3,526,075	3,251,000	275,075
Excess (Deficiency) of Revenues Over Expenditures	79,930	948,972	1,529,171	580,199
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(73,619)	(1,218,116)	(1,180,026)	38,090
Net Change in Fund Balances	\$ 6,311	\$ (269,144)	\$ 349,145	\$ 618,289

Sabine Parish Police Jury

**Transportation Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental Revenues:				
Federal Funds	\$ -	\$ -	\$ -	\$ -
State Funds:				
Parish Transportation	275,000	275,000	376,771	101,771
Investment Earnings	-	-	5,846	5,846
Other	500	5,500	20,675	15,175
Total Revenues	275,500	280,500	403,292	122,792
<u>Expenditures</u>				
Current:				
Public works				
Road and Bridge	4,776,596	5,225,937	4,914,403	311,534
Capital Outlay	-	-	242,276	(242,276)
Debt Service	60,461	60,461	60,461	-
Total Expenditures	4,837,057	5,286,398	5,217,140	69,258
Excess (Deficiency) of Revenues Over Expenditures	(4,561,557)	(5,005,898)	(4,813,848)	192,050
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	5,100,000	5,208,961	5,264,461	55,500
Operating Transfers Out	(488,000)	(942,895)	(706,622)	236,273
Sale of Assets	-	1,249		
Net Change in Fund Balances	\$ 50,443	\$ (738,583)	\$ (256,009)	\$ 483,823

Sabine Parish Police Jury

**Sales Tax Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Sales Taxes	\$ 6,400,000	\$ 6,059,959	\$ 6,498,816	\$ 438,857
Investment Earnings	-	-	81,975	81,975
Other	12,000	72,330	71,331	(999)
Total Revenues	6,412,000	6,132,289	6,652,122	519,833
<u>Expenditures</u>				
Current:				
General Government:				
Finance and Administration	328,000	186,080	183,967	2,113
Public works				
Sanitation	1,087,773	962,979	834,916	128,063
Capital Outlay	-	-	48,485	(48,485)
Debt Service	-	-	-	-
Total Expenditures	1,415,773	1,149,059	1,067,368	81,691
Excess (Deficiency) of Revenues Over Expenditures	4,996,227	4,983,230	5,584,754	601,524
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(8,600,000)	(6,536,035)	(6,591,535)	(55,500)
Sale of Property		10,350		
Net Change in Fund Balances	\$ (3,603,773)	\$ (1,542,455)	\$ (1,006,781)	\$ 535,674

Sabine Parish Police Jury

Road District 17

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget vs Actual - For the year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Budget With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Ad Valorem Taxes	\$ 658,270	\$ 710,451	\$ 733,045	\$ 22,594
Intergovernmental Revenues:				
State Revenue Sharing	16,535	17,751	23,563	5,812
Road Damage Reimbursement	-	1,626,299	-	(1,626,299)
Road Fines	-	-	-	-
Investment Earnings	-	-	17,011	17,011
Other	1,000	24,053	1,638,214	1,614,161
Total Revenues	675,805	2,378,554	2,411,833	33,279
<u>Expenditures</u>				
Current:				
Finance and Administration	23,653	27,070	27,074	(4)
Public Works	1,296,600	1,542,441	818,829	723,612
Capital Outlay	-	-	133,587	(133,587)
Debt Service	13,724	13,724	13,725	
Total Expenditures	1,333,977	1,583,235	993,215	590,021
Excess (Deficiency) of Revenues Over Expenditures	(658,172)	795,319	1,418,618	623,299
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	219,352	219,352	-
Operating Transfers Out	-	-	-	-
Sale of Property		12,624	-	(12,624)
Net Change in Fund Balances	\$ (658,172)	\$ 1,027,295	\$ 1,637,970	\$ 610,675

Sabine Parish Police Jury

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended December 31,				
	2019	2020	2021	2022	2023
<u>Total OPEB Liability</u>					
Beginning Balance	\$ 4,315,803	\$ 4,511,206	\$ 5,561,888	\$ 5,863,402	\$ 2,723,733
Service Cost	133,153	133,153	316,712	316,712	88,914
Interest	174,644	187,740	123,160	129,476	118,129
Difference Between Expected and Actual Experience	-	(520,514)	-	(2,480,562)	-
Changes in Assumptions	-	1,380,955	-	(959,748)	-
Benefit Payments	(112,394)	(130,652)	(138,358)	(145,547)	(143,665)
Ending Balance	<u>4,511,206</u>	<u>5,561,888</u>	<u>5,863,402</u>	<u>2,723,733</u>	<u>2,787,111</u>
<u>Fiduciary Net Position</u>					
Beginning Balance	-	-	-	-	-
Employer Contributions	-	-	-	-	-
Benefit Payments	-	-	-	-	-
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 4,511,206</u>	<u>\$ 5,561,888</u>	<u>\$ 5,863,402</u>	<u>\$ 2,723,733</u>	<u>\$ 2,787,111</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	884,711	1,510,590	1,510,590	1,574,844	1,574,844
Net OPEB Liability as a Percentage of Covered Payroll	509.9%	368.2%	388.2%	173.0%	177.0%

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

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

Sabine Parish Police Jury

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective		Covered Payroll	Net Pension	Pension Plans
	Net Pension Liability			Liability as a	Fiduciary Net
	Percent	Amount		Percentage of	Position as a
			Covered	Percentage of	Total Pension
			Payroll	Payroll	Liability
Parochial Employees Retirement System					
December 31, 2014	0.24%	64,676	1,355,036	4.8%	99.1%
December 31, 2015	0.25%	665,429	1,449,428	45.9%	92.2%
December 31, 2016	0.24%	494,724	1,424,597	34.7%	94.1%
December 31, 2017	0.25%	(185,852)	1,542,887	-12.0%	102.0%
December 31, 2018	0.25%	1,091,055	1,504,002	72.5%	88.9%
December 31, 2019	0.22%	10,382	1,403,838	0.7%	99.9%
December 31, 2020	0.30%	(526,787)	1,979,947	-26.6%	104.0%
December 31, 2021	0.34%	(1,598,001)	2,206,535	-72.4%	110.5%
December 31, 2022	0.38%	1,445,463	2,546,298	56.8%	91.7%
District Attorney's Retirement System					
June 30, 2015	0.04%	1,963	21,375	9.2%	98.6%
June 30, 2016	0.04%	7,203	22,775	31.6%	95.1%
June 30, 2017	0.04%	10,109	22,775	44.4%	93.6%
June 30, 2018	0.04%	11,788	22,775	51.8%	98.6%
June 30, 2019	0.04%	12,475	22,775	54.8%	93.1%
June 30, 2020	0.04%	29,087	22,775	127.7%	84.9%
June 30, 2021	0.03%	6,469	22,776	28.4%	96.8%
June 30, 2022	0.04%	37,920	22,776	166.5%	81.6%
June 30, 2023	0.03%	29,328	22,775	128.8%	85.8%
Registrar of Voters Retirement System					
June 30, 2015	0.09%	21,501	17,911	120.0%	77.7%
June 30, 2016	0.09%	24,605	11,911	206.6%	76.9%
June 30, 2017	0.09%	19,089	11,911	160.3%	80.5%
June 30, 2018	0.09%	20,265	11,911	170.1%	80.6%
June 30, 2019	0.09%	16,218	11,911	136.2%	84.8%
June 30, 2020	0.07%	14,471	12,200	118.6%	83.3%
June 30, 2021	0.08%	2,419	12,201	19.8%	97.7%
June 30, 2022	0.06%	15,307	11,136	137.5%	82.5%
June 30, 2023	0.07%	14,190	11,136	127.4%	86.7%

Notes to Schedule:

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

Sabine Parish Police Jury

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2014	210,167	210,167	-	1,449,428	14.50%
December 31, 2015	185,198	185,198	-	1,424,597	13.00%
December 31, 2016	192,862	192,862	-	1,542,887	12.50%
December 31, 2017	175,548	175,548	-	1,504,002	11.67%
December 31, 2018	161,442	161,442	-	1,403,838	11.50%
December 31, 2019	245,811	245,811	-	2,006,615	12.25%
December 31, 2020	242,544	245,920	(3,376)	1,979,947	12.42%
December 31, 2021	270,301	278,825	(8,524)	2,206,535	12.64%
December 31, 2022	292,804	292,994	(190)	2,546,298	11.51%
District Attorney's Retirement System					
June 30, 2015	1,196	1,196	-	22,775	5.25%
June 30, 2016	399	399	-	22,775	1.75%
June 30, 2017	-	-	-	22,775	0.00%
June 30, 2018	142	142	-	22,275	0.64%
June 30, 2019	598	598	-	22,775	2.63%
June 30, 2020	911	911	-	22,775	4.00%
June 30, 2021	912	913	(1)	22,776	4.01%
June 30, 2022	1,536	2,164	(628)	22,776	9.50%
June 30, 2023	2,160	2,164	(4)	22,775	9.50%
Registrar of Voters Retirement System					
June 30, 2015	2,784	2,784	-	17,911	15.54%
June 30, 2016	2,531	2,531	-	11,911	21.25%
June 30, 2017	2,204	2,204	-	11,911	18.50%
June 30, 2018	2,025	2,025	-	11,911	17.00%
June 30, 2019	2,888	2,888	-	11,911	24.25%
June 30, 2020	2,196	2,196	-	12,200	18.00%
June 30, 2021	2,197	2,065	132	12,201	16.92%
June 30, 2022	2,004	1,608	396	11,136	14.44%
June 30, 2023	2,147	1,965	182	11,136	17.65%

Notes to Schedule:

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

Sabine Parish Police Jury

Other Governmental Funds
Combining Balance Sheet - December 31, 2023

	<u>Nonmajor Road Districts</u>	<u>Health Unit</u>	<u>Criminal Juror Fees</u>	<u>Criminal Court</u>	<u>Witness Fees</u>	<u>Industrial Dist. No. 1</u>	<u>American Rescue Plan Act</u>	<u>Army Rec</u>	<u>LCDBG</u>	<u>Total</u>
Assets										
Cash and Equivalents	\$ 4,375,409	\$ 2,179,539	\$ -	\$ 7,324	\$ 6,335	\$ 92,812	\$ 1,868,836	\$ 149,865	\$ 3	\$ 8,680,123
Receivables	3,212,736	-	-	4,670	-	-	-	-	-	3,217,406
Other Assets	1,983	2,177	230	182	1,121	-	-	-	-	5,693
Total Assets	7,590,128	2,181,716	230	12,176	7,456	92,812	1,868,836	149,865	3	\$ 11,903,222
Liabilities and Fund Balances										
<u>Liabilities:</u>										
Accounts Payable	\$ 886,288	\$ 25,250	\$ -	\$ 25,563	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ 937,358
Deferred Revenues	223,268	-	-	-	-	-	-	-	-	223,268
Due to Other Funds	70,000	-	-	-	-	-	-	-	-	70,000
Other Liabilities	-	-	46,146	-	-	-	-	-	-	46,146
Total Liabilities	1,179,556	25,250	46,146	25,563	257	-	-	-	-	1,276,772
<u>Fund Balance:</u>										
Restricted										
Judicial	-	-	-	-	-	-	-	-	-	-
Public Works	6,410,572	-	-	-	-	-	-	-	-	6,410,572
Health and Welfare	-	2,156,466	-	-	-	-	-	-	-	2,156,466
Economic Development	-	-	-	-	-	92,812	1,868,836	149,865	-	2,111,513
Unassigned	-	-	(45,916)	(13,387)	7,199	-	-	-	3	(52,101)
Total Fund Balance (Deficit)	6,410,572	2,156,466	(45,916)	(13,387)	7,199	92,812	1,868,836	149,865	3	10,626,450
Total Liabilities and Fund Balance	\$ 7,590,128	\$ 2,181,716	\$ 230	\$ 12,176	\$ 7,456	\$ 92,812	\$ 1,868,836	\$ 149,865	\$ 3	\$ 11,903,222

Sabine Parish Police Jury

**Other Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2023**

	Nonmajor Road Districts	Health Unit	Criminal Juror fees	Criminal Court	Witness Fees	Industrial Dist. No. 1	American Rescue Plan Act	Army Rec	LCDBG	Total
Revenues										
Ad Valorem Taxes	\$ 3,550,195	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,550,223
Intergovernmental Revenues:										
Federal Funds		-	-	-	-	-	-	-	-	-
State Funds:										
State Revenue Sharing	83,933	-	-	-	-	-	-	-	-	83,933
Fines and Forfeitures		-	2,668	188,578	20,994				-	212,240
Investment Earnings	41,641	58,042	-	-	-	810	59,367	330	-	160,190
Other	1,133,151	-	-	-	-	-	-	149,535	1	1,282,687
Total Revenues	4,808,920	58,070	2,668	188,578	20,994	810	59,367	149,865	1	5,289,273
Expenditures										
Current:										
Judicial	-	-	33,404	329,933	2,865	-	-	-	-	366,202
Finance and Administrative	131,452	-	-	-	-	-	4,918	-	-	136,370
Public Works										
Road and Bridge	4,536,361	-	-	-	-	-	191,551	-	-	4,727,912
Health and Welfare	-	137,345	-	-	-	-	-	-	-	137,345
Capital Outlay	1,105,019	13,049	-	3,790	-	-	1,300,340	-	-	2,422,198
Debt Service	14,070	-	-	-	-	-	-	-	-	14,070
Total Expenditures	5,786,902	150,394	33,404	333,723	2,865	-	1,496,809	-	-	7,804,097
Excess (Deficiency) of Revenues Over Expenditures	(977,982)	(92,324)	(30,736)	(145,145)	18,129	810	(1,437,442)	149,865	1	(2,514,824)
Other Financing Sources (Uses)										
Operating Transfers In	1,551,158	-	-	125,000	-	-	-	-	-	1,676,158
Net Change in Fund Balances	573,176	(92,324)	(30,736)	(20,145)	18,129	810	(1,437,442)	149,865	1	(838,666)
Fund Balances (Deficit) - Beginning	5,837,396	2,248,790	(15,180)	6,758	(10,930)	92,002	3,306,278	-	2	11,465,116
Fund Balances (Deficit) - Ending	\$ 6,410,572	\$ 2,156,466	\$ (45,916)	\$ (13,387)	\$ 7,199	\$ 92,812	\$ 1,868,836	\$ 149,865	\$ 3	\$ 10,626,450

Sabine Parish Police Jury

Road District Funds
Combining Balance Sheet - December 31, 2023

	Road District										Total
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 18	No. 19	No. 20		
Assets											
Cash and Equivalents	\$ 465,644	\$ 794,750	\$ 436,122	\$ 1,359,759	\$ 114,575	\$ 333,189	\$ 546,019	\$ 242,775	\$ 82,576	\$ 4,375,409	
Receivables	582,096		318,359	780,662	334,793	207,826	307,920	222,971	458,109	3,212,736	
Other Assets	167	206	354	167	245	354	228	140	122	1,983	
Total Assets	\$ 1,047,907	\$ 794,956	\$ 754,835	\$ 2,140,588	\$ 449,613	\$ 541,369	\$ 854,167	\$ 465,886	\$ 540,807	\$ 7,590,128	
Liabilities and Fund Balances											
<u>Liabilities:</u>											
Accounts Payable	\$ 48,259	\$ 50,077	\$ 98,227	\$ 68,293	\$ 82,039	\$ 45,690	\$ 342,833	\$ 80,152	\$ 70,718	\$ 886,288	
Deferred Revenue	-	1,691	39,404	-		182,173				223,268	
Due to Other Funds	-			-			70,000			70,000	
Total Liabilities	48,259	51,768	137,631	68,293	82,039	227,863	412,833	80,152	70,718	1,179,556	
<u>Fund Balance:</u>											
Restricted											
Public Works	999,648	743,188	617,204	2,072,295	367,574	313,506	441,334	385,734	470,089	6,410,572	
Total Fund Balance (Deficit)	999,648	743,188	617,204	2,072,295	367,574	313,506	441,334	385,734	470,089	6,410,572	
Total Liabilities and Fund Balance	\$ 1,047,907	\$ 794,956	\$ 754,835	\$ 2,140,588	\$ 449,613	\$ 541,369	\$ 854,167	\$ 465,886	\$ 540,807	\$ 7,590,128	

Sabine Parish Police Jury

**Road District Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2023**

	Road District									Total
	No. 1	No. 4	No. 9	No. 11	No. 15	No. 16	No. 18	No. 19	No. 20	
Revenues										
Ad Valorem Taxes	\$ 609,056	\$ -	\$ 421,410	\$ 795,363	\$ 412,338	\$ 266,288	\$ 326,877	\$ 249,043	\$ 469,820	\$ 3,550,195
State Funds:										
State Revenue Sharing	12,442	-	13,741	6,291	20,296	7,874	10,029	7,375	5,885	83,933
Investment Earnings	4,281	7,363	3,462	12,403	1,117	2,714	4,186	4,305	1,810	41,641
Other	284,437	47,097	7,615	217,856		16,022	463,001	65,139	31,984	1,133,151
Total Revenues	910,216	54,460	446,228	1,031,913	433,751	292,898	804,093	325,862	509,499	4,808,920
Expenditures										
Current:										
General Government										
Finance and Administrative	22,389	-	15,851	29,384	15,580	9,992	12,154	8,641	17,461	131,452
Public Works - Road and Bridge	621,931	292,709	618,816	530,574	596,663	316,404	984,087	288,488	286,689	4,536,361
Capital Outlay	80,764	49,513	108,908	80,764	7,594	108,908		531,499	137,069	1,105,019
Debt Service		7,035							7,035	14,070
Total Expenditures	725,084	349,257	743,575	640,722	619,837	435,304	996,241	828,628	448,254	5,786,902
Excess (Deficiency) of Revenues Over Expenditures	185,132	(294,797)	(297,347)	391,191	(186,086)	(142,406)	(192,148)	(502,766)	61,245	(977,982)
Other Financing Sources (Uses)										
Operating Transfers In	102,718	138,898	305,058	102,718	308,626	101,205	223,263	168,672	100,000	1,551,158
Net Change in Fund Balances	287,850	(155,899)	7,711	493,909	122,540	(41,201)	31,115	(334,094)	161,245	573,176
Fund Balances (Deficit) - Beginning	711,798	899,087	609,492	1,578,386	245,034	354,707	410,219	719,828	308,845	5,837,396
Fund Balances (Deficit) - Ending	\$ 999,648	\$ 743,188	\$ 617,203	\$ 2,072,295	\$ 367,574	\$ 313,506	\$ 441,334	\$ 385,734	\$ 470,090	\$ 6,410,572

Sabine Parish Police Jury

Schedule of Compensation Paid to Board Members For the year ended December 31, 2023

Thomas Stewart	\$ 14,400
Mike McCormic	14,400
Stephen Steinke	14,400
William E. Ruffin	14,400
Jeffrey Davidson	6,348
Eric Garcie	14,400
Ricky Sepulvado	15,600
Kenneth M. Ebarb	14,400
Randy Byrd	14,400
Ronald Bison	<u>7,781</u>
Total Compensation	<u>\$ 130,529</u>

Sabine Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended December 31, 2023

Agency Head (President) - Ricky L. Sepulvado

Purpose:

Compensation	\$ 15,600
Reimbursements	<u>\$ 3,194</u>

Sabine Parish Police Jury

Justice System Funding Schedule - Receiving Entity

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

Cash Basis Presentation

For the Year Ended December 31, 2023

	First Six Month Period Ended June 30, 2023	Second Six Month Period Ended December 31, 2023
Receipts From:		
Sabine Parish Sheriff's Office - Criminal Courty Cost/Fees	<u>\$ 115,448</u>	<u>\$ 73,130</u>
Subtotal Receipts	<u>\$ 115,448</u>	<u>\$ 73,130</u>



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

Sabine Parish Police Jury
Many, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sabine Parish Police Jury as of and for the year ended December 31, 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 July 11, 2024.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

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



Rozier, McKay & Willis
Certified Public Accountants
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160 Browns Bend Road
Alexandria, Louisiana 71303
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Sabine Parish Police Jury
July 24, 2024

Standards and which are described in the accompanying schedule of findings and questioned costs as item 2023-001.

SABINE PARISH POLICE JURY'S RESPONSE TO FINDINGS

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

PURPOSE OF THIS REPORT

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



Rozier, McKay & Willis
Alexandria, Louisiana
July 11, 2024

**Sabine Parish Police Jury
Schedule of Findings
December 31, 2023**

Part I
Summary of Auditor’s Results

- The Independent Auditor’s Report on the financial statements for the Sabine Parish Police Jury as of December 31, 2023 and for the year then ended expressed opinions summarized as follows:

Summary of Opinions

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

- No deficiencies in internal control were disclosed during the audit of the financial statements.
- An Instance of noncompliance material to the financial statements of the Police Jury was disclosed during the audit and reported below.

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

2023-001	Delayed Financial Reporting
Condition	The audit report was completed after the statutory deadline of June 30, 2024.
Criteria	State Law requires the audit report to be completed and submitted to the Legislative Auditor by June 30, 2024.
Cause	The audit report was delayed due to an issue with accounting software that prevented closing the accounting records for an extended period of time.
Effect	Noncompliance with State Law.
Recommendation	Collaborate with the accounting software vendor to identify solutions that will prevent further delays in financial reporting.

Sabine Parish Police Jury

400 Capital St, Room 101, Many, Louisiana 71449



Managements' Corrective Action Plan December 31, 2023	
<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<p><u>2023-001: DELAYED FINANCIAL REPORTING</u> The audit was completed after the statutory deadline resulting in noncompliance with State Law.</p>	<p><u>MANAGEMENTS' RESPONSE</u> We have completed implementation of a new accounting system. We believe the matter has been resolved and do not anticipate further delays.</p>
<u>SECTION II</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
<u>SECTION III</u> MANAGEMENT LETTER	
No management letter was issued.	Response – N/A

**Sabine Parish Police Jury
 Schedule of Prior Year Findings and Questioned Costs
 December 31, 2023**

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
<p><u>2022-001: DELAYED FINANCIAL REPORTING</u> The audit was completed after the statutory deadline resulting in noncompliance with State Law.</p> <p><u>2022-002: SUBRECIPIENT MONITORING</u> Management has not engaged in any activities associated with monitoring subrecipient's operations. The absences of monitoring represents failure to meet compliance requirements and failure to establish appropriate internal controls over compliance.</p>	<p><u>2022-1: UNRESOLVED</u> See 2023-1</p> <p><u>2022-2: RESOLVED</u> The Police Jury no longer participates in the program.</p>
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported	Response – N/A

APPENDIX A
Statewide Agreed-Upon Procedures



Independent Accountant's Report
On Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Sabine Parish Police Jury (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

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

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

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

A handwritten signature in blue ink that reads 'Rozier, McKay & Willis'.

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
May 24, 2024



Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608

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Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Board (or Finance Committee)		
Agreed-Upon Procedure	Results	Managements' Response
<p>for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.</p> <p>d) 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.</p>	<p>Written updates were not presented.</p>	<p>The Governing Body is well aware of the status of previous findings and additional reporting would serve no purpose.</p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<p>3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) 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 or electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p>	<p>A listing was obtained, and a random month was selected for testing.</p> <p>The bank reconciliations were completed within 2 months of the closing date.</p> <p>The Secretary-Treasurer periodically inspects the reconciliation reports as well as initials and dates the reconciliation reports.</p> <p>Reconciling items outstanding for more than 12 months was limited to 60 items with a total value of \$32,190.60. No documentation was available indicating that research was performed.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p>The overall amount is not material to the financials, but we will consider performing research to identify potential resolution in the near future.</p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Collections (excluding EFTs)		
Agreed-Upon Procedure	Results	Managements' Response
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	A single employee is responsible for collections and preparing deposit slips, but the absence of segregation is mitigated by not accepting currency.	<i>The results did not include findings or criticisms.</i>
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	Segregation exist between collections and posting deposits to the general ledger.	<i>The results did not include findings or criticisms.</i>
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	Segregation exist between reconciling and collections, and the reconciliation process is reviewed by the Secretary/Treasurer	<i>The results did not include findings or criticisms.</i>
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Coverage for employee theft is maintained	<i>The results did not include findings or criticisms.</i>
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as	February 10 th , 2023 and March 1 st , 2023 were selected for one bank account. June 16 th , 2023 and July 19 th . 2023 were selected for the other bank account.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

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

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
<p>the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 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</p>	<p>who do not have signing authority but the limitations are mitigated by requiring two signatures on each check.</p> <p>Disbursements are supported by documentation.</p> <p>Transactions were reviewed and approved by the Finance Committee</p> <p>Selected transactions were appropriately approved.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	Results	Managements' Response
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.		

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>	<p>A list was furnished and representations were obtained.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>13 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:</p> <p>a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>	<p>The credit card statement was included in a batch of documents approved by the Finance Committee.</p> <p>There was no finance charges or late fees.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

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Statewide Agreed-Upon Procedures

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

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

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Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).</p> <p>d. Observe that each reimbursement was reviewed and approved, in writing, by</p>	<p>A list was provided by management.</p> <p>Payments were computed using established mileage rates.</p> <p>N/A</p> <p>Documentation was sufficient.</p> <p>Each check was signed by two parties.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
someone other than the person receiving reimbursement.		

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <ul style="list-style-type: none"> a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law. b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter). c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment. d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment 	<p>Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.</p>	<p>The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilitates identifying contract payments.</p> <p>We will attempt to identify a practical method of furnishing this information in the future.</p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Contracts		
Agreed-Upon Procedure	Results	Managements' Response
agreed to the terms and conditions of the contract.		

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>17 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.</p>	<p>A listing and representations were provided.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:</p> <p>a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).</p> <p>b. Observe that supervisors approved the attendance and leave of the selected employees/officials.</p> <p>c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.</p>	<p>Daily attendance and leave were documented where applicable.</p> <p>Supervisor approval was present where applicable.</p> <p>Leave taken was reflected in the leave records where applicable.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p> <p><i>The results did not include findings or criticisms.</i></p>
<p>19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination</p>	<p>Two employees were selected that received termination payments during the fiscal year. Vacation pay provided to the employees upon termination agreed with cumulative records.</p>	<p><i>The results did not include findings or criticisms.</i></p>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files. 20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Based on management's representation filings and payments were performed in a timely manner.	<i>The results did not include findings or criticisms.</i>

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p> <p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>	<p>Certificates demonstrating the ethics training was completed were provided for all of the selected employees.</p> <p>No documentation of employees having read the ethics policy during the fiscal year was provided</p> <p>No appointment has been made.</p>	<p><i>The results did not include findings or criticisms.</i></p> <p>Sufficient knowledge of ethics requirements were conveyed during training.</p> <p>When an appropriate candidate is identified an appointment will be considered.</p>

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Statewide Agreed-Upon Procedures

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

Debt Service		
Agreed-Upon Procedure	Results	Managements' Response
23 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.	New debt was approved by the Bond Commission.	<i>The results did not include findings or criticisms.</i>
25 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.	All required payments were made and all required reserve balances were maintained.	<i>The results did not include findings or criticisms.</i>

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Statewide Agreed-Upon Procedures

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

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

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
27 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."	We performed the procedures and discussed the results with management.	N/A
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if 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 procedures and discussed the results with management.	N/A
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	We performed the procedures and discussed the results with management.	N/A
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	We performed the procedures and discussed the results with management.	N/A
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in	We performed the procedures and discussed the results with management.	N/A

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	Results	Managements' Response
<p>procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.</p> <p>29 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:</p> <ol style="list-style-type: none">1. Hired before June 9, 2020 - completed the training; and2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	<p>We performed the procedures and discussed the results with management.</p>	<p>N/A</p>

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.

Sabine Parish Police Jury

Statewide Agreed-Upon Procedures

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

Sexual Harassment		
Agreed-Upon Procedure	Results	Managements' Response
<p>30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>	<p>Documentation of completion was available for all the employees selected.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>	<p>The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.</p>	<p><i>The results did not include findings or criticisms.</i></p>
<p>32 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint. 	<p>There was an updated report provided by management.</p>	<p><i>The results did not include findings or criticisms.</i></p>