

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

Primary Government Financial Statements
For the Year Ended December 31, 2023



UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2023

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UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

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

Adverse Opinion on Aggregate Discretely Presented Component Units

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

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

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

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Union Parish Police Jury, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.



Matter Giving Rise to Adverse Opinions on the Aggregate Discretely Presented Component Units

The financial statements do not include financial data for the Union Parish Policy Jury's legally separate components units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Union Parish Policy Jury also issues financial statements for the financial reporting entity that include the financial data for its component units.

The Union Parish Police Jury has not issued such reporting entity financial statements. The effects of not including the Union Parish Policy Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Policy 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

My 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 my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Union Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, Schedule of Proportionate Share of Net Pension Liability, Schedule of Employer's Pension Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I 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 my inquiries, the basic financial statements, and the other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Union Parish Police Jury's basic financial statements. The Schedule of Compensation Paid Police Jurors, the Schedule of Compensation, Benefits Reimbursements, and Other Payments to Agency Head, the Justice System Funding Schedule – Receiving Entity, the accompanying combining and individual nonmajor fund statements, and the Schedule of Expenditures of Federal Awards, as required by

Union Parish Police Jury
Farmerville, Louisiana
December 31, 2023

Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maxwell CPA, LLC

Sterlington, Louisiana
August 29, 2024

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Total
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 20,976,960
Investments	139,088
Accounts Receivable	3,851,836
Prepaid Insurance	315,738
Internal Balances	-
Lease Asset (Net)	1,105,419
Capital Assets:	
Non-Depreciable	2,119,795
Depreciable	17,576,044
	<u>\$ 46,084,880</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	2,183,853
<u>LIABILITIES</u>	
Accounts Payable	\$ 913,188
Deposits Payable	76,078
Non-Current Liabilities	
Due Within One Year	
Bonds Payable	24,000
Lease Liability	318,798
Other Long-Term Liabilities	588,113
Due in More Than One Year	
Bonds Payable	25,000
Lease Liability	823,988
Landfill closure/postclosure care	11,008,530
Net Pension Liability	1,632,232
Net OPEB Liability	626,662
	<u>16,036,589</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	327,103
<u>NET POSITION</u>	
Net Investment in Capital Assets	20,752,258
Restricted for Landfill closure/Postclosure care	9,914,180
Unrestricted, Unreserved	1,238,603
	<u>\$ 31,905,041</u>

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

		Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets	
Function/Program Activities					
<u>Primary Government:</u>					
Government Activities:					
General Government	\$ 1,240,210	\$ 231,143	\$ 244,918	\$ -	\$ (764,149)
Public Safety	5,286,877	4,298,287	145,376	55,372	(787,842)
Highways and Streets	3,833,425	-	701,788	669,165	(2,462,472)
Sanitation	2,695,871	2,009,682	-	-	(686,189)
Health and Welfare	2,084,267	-	725,023	-	(1,359,244)
Culture and Recreation	599,215	-	3,236	-	(595,979)
Economic Development and Assistance	1,931,850	-	1,899,842	-	(32,008)
Transportation	168,379	26,825	8,824	716,556	583,826
Interest	3,098	-	-	-	(3,098)
Total Governmental Activities	17,843,192	6,565,937	3,729,007	1,441,093	(6,107,155)
 General Revenues:					
Taxes:					
					2,892,067
					3,382,531
					586,422
					145,049
					567,440
					19,550
					349,462
					7,942,521
					1,835,366
					30,069,675
					\$ 31,905,041

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

FUND FINANCIAL STATEMENTS

UNION PARISH POLICY JURY
FARMERVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Road Maintenance	Road Construction	Sales Tax Landfill	Detention Center	Capital Projects Airport Grant	American Rescue	Workforce Investment Act	Total Nonmajor Governmental Funds	Total Governmental Funds
Assets										
Cash and Cash Equivalents	\$ 1,005,235	\$ 287,621	\$ 1,079,789	\$ 15,366,520	\$ 653,890	\$ -	\$ 619,246	\$ -	\$ 1,964,659	\$ 20,976,960
Investments	195	228	144	1,139	98	-	-	-	137,284	139,088
Accounts Receivable	711,380	839,045	711,638	649,246	225,555	219,838	-	-	495,134	3,851,836
Prepaid Insurance	47,794	74,238	-	51,520	71,422	-	-	-	70,764	315,738
Due From Other Governments	-	-	-	-	-	-	-	-	-	-
Due From Other Funds	60,215	-	-	-	-	-	-	-	-	60,215
Inventories	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 1,824,819</u>	<u>\$ 1,201,132</u>	<u>\$ 1,791,571</u>	<u>\$ 16,068,425</u>	<u>\$ 950,965</u>	<u>\$ 219,838</u>	<u>\$ 619,246</u>	<u>\$ -</u>	<u>\$ 2,667,841</u>	<u>\$ 25,343,837</u>
Liabilities										
Accounts Payable	\$ 405,690	\$ 137,587	\$ 3,500	\$ 21,436	\$ 79,610	\$ 219,838	\$ -	\$ -	\$ 45,527	\$ 913,188
Due To Other Funds	-	979	-	-	7,242	49,008	-	-	2,986	60,215
Deposits Payable	-	76,078	-	-	-	-	-	-	-	76,078
Total Liabilities	<u>405,690</u>	<u>214,644</u>	<u>3,500</u>	<u>21,436</u>	<u>86,852</u>	<u>268,846</u>	<u>-</u>	<u>-</u>	<u>48,513</u>	<u>1,049,481</u>
Deferred Inflows of Resources										
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Fund Balance										
Nonspendable	47,794	-	-	51,520	71,422	-	-	-	70,764	241,500
Restricted	-	986,488	1,788,071	15,995,469	792,691	-	619,246	-	2,553,886	22,735,851
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	1,371,335	-	-	-	-	(49,008)	-	-	(5,322)	1,317,005
Total Fund Balances	<u>1,419,129</u>	<u>986,488</u>	<u>1,788,071</u>	<u>16,046,989</u>	<u>864,113</u>	<u>(49,008)</u>	<u>619,246</u>	<u>-</u>	<u>2,619,328</u>	<u>24,294,356</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 1,824,819</u>	<u>\$ 1,201,132</u>	<u>\$ 1,791,571</u>	<u>\$ 16,068,425</u>	<u>\$ 950,965</u>	<u>\$ 219,838</u>	<u>\$ 619,246</u>	<u>\$ -</u>	<u>\$ 2,667,841</u>	<u>\$ 25,343,837</u>

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

UNION PARISH POLICY JURY
FARMERVILLE, LOUISIANA
RECONCILIATION OF GOVERNMENTAL
FUNDS BALANCES TO STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total Governmental Fund Balances	\$ 24,294,356
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets (including lease assets) used in governmental activities are not financial resources and therefore are not reported in the funds.	20,801,258
 Net OPEB Liability	 (626,662)
Deferred Outflows Related to OPEB	7,487
Deferred Inflows Related to OPEB	(120,473)
Total Deferred Inflows/Outflows Related to OPEB	(112,986)
 Net Pension Liability	 (1,632,232)
Deferred Outflows Related to Pensions	2,176,366
Deferred Inflows Related to Pensions	(206,630)
Total Deferred Inflows/Outflows Related to Pensions	1,969,736
Long-term liabilities, including bonds and notes payable, capital leases and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(12,788,429)
Net Position of Governmental Activities	\$ 31,905,041

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

UNION PARISH POLICY JURY
FARMERVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Road Maintenance	Road Construction	Sales Tax Landfill	Detention Center	Capital Projects Airport Grant	American Rescue	Workforce Investment Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues										
Taxes	\$ 1,206,844	\$ 848,972	\$ 708,167	\$ 3,366,352	\$ -	\$ -	\$ -	\$ -	\$ 469,484	\$ 6,599,819
Intergovernmental	337,314	778,077	744,563	-	-	716,556	145,049	1,899,842	845,782	5,467,183
Licenses and Permits	202,635	-	-	-	-	-	-	-	353,589	556,224
Charges for Services	28,508	-	-	2,009,682	3,260,149	-	-	-	154,233	5,452,572
Fines and Forfeitures	-	-	-	-	-	-	-	-	153,033	153,033
Use of Money and Property	249,591	8,342	16,270	284,870	2,080	-	-	-	46,742	607,895
Franchise Revenue	9,675	-	-	-	-	-	-	-	-	9,675
Sale of Assets	-	30,537	-	-	19,550	-	-	-	-	50,087
Other	148,849	500	-	162,997	7,107	-	-	-	462,617	782,070
Total Revenues	2,183,416	1,666,428	1,469,000	5,823,901	3,288,886	716,556	145,049	1,899,842	2,485,480	19,678,558
Expenditures										
General Government	1,191,622	-	-	-	-	-	42,574	-	18,073	1,252,269
Judicial	-	-	-	-	-	-	-	-	172,168	172,168
Public Safety	416,883	-	-	-	3,359,659	-	-	-	842,506	4,619,048
Culture and Recreation	1,800	-	-	-	-	-	-	-	510,141	511,941
Economic Development	29,252	-	-	-	-	-	-	1,899,842	-	1,929,094
Health and Welfare	235,008	-	-	-	-	-	1,011,017	-	822,462	2,068,487
Highways and Streets	-	2,849,889	-	-	-	-	-	-	73,656	2,923,545
Sanitation	-	-	-	1,625,671	-	-	-	-	1,052,417	2,678,088
Capital Improvements	5,747	572,200	1,056,493	1,635,507	-	756,899	1,802,392	-	87,659	5,916,897
Debt Service:										
Principal Payments	-	-	-	-	-	-	-	-	23,000	23,000
Interest and Other	-	-	-	-	-	-	-	-	3,098	3,098
Total Expenditures	1,880,312	3,422,089	1,056,493	3,261,178	3,359,659	756,899	2,855,983	1,899,842	3,605,180	22,097,635
Excess (Deficiency) of Revenues										
Over Expenditures	303,104	(1,755,661)	412,507	2,562,723	(70,773)	(40,343)	(2,710,934)	-	(1,119,700)	(2,419,077)
Other Financing Sources and (Uses)										
Transfers In	1,780,000	1,750,000	-	-	-	-	-	-	1,116,082	4,646,082
Transfers Out	(1,816,082)	-	-	(2,830,000)	-	-	-	-	-	(4,646,082)
Total Other Financing Sources and Uses	(36,082)	1,750,000	-	(2,830,000)	-	-	-	-	1,116,082	-
Net Change in Fund Balance	267,022	(5,661)	412,507	(267,277)	(70,773)	(40,343)	(2,710,934)	-	(3,618)	(2,419,077)
Fund Balances - Beginning (restated)	1,152,107	992,149	1,375,564	16,314,266	934,886	(8,665)	3,330,180	-	2,622,946	26,713,433
FUND BALANCES - ENDING	\$ 1,419,129	\$ 986,488	\$ 1,788,071	\$ 16,046,989	\$ 864,113	\$ (49,008)	\$ 619,246	\$ -	\$ 2,619,328	\$ 24,294,356

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

UNION PARISH POLICY JURY
FARMERVILLE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ (2,419,077)
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Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	5,913,226
Depreciation expense	(1,492,431)
	4,420,795

Lease Assets Acquired	561,019
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Amortization Expense	(302,851)
	258,168

Postretirement benefit plan net change - GASB 75	92,227
Pension net change - GASB 68	(278,860)

Repayment of debt principal, including capital leases, is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	674,572
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The issuance of long-term debt (e.g. capital leases, bonds) provides current financial resources to government funds, but the repayment reduces long-term liabilities in the statements of net assets.	(912,459)
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Change in Net Position in Governmental Activities	\$ <u><u>1,835,366</u></u>
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The accompanying notes are an integral part of these financial statements.

UNION PARISH POLICE JURY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	Custodial Funds
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 243,946
Other Assets	-
	-
<u>TOTAL ASSETS</u>	\$ 243,946
<u>LIABILITIES</u>	
Due to Others	\$ -
<u>NET POSITION</u>	
Reserved:	
Due to Inmates	243,946
Unassigned	-
Total Net Position	243,946
<u>TOTAL LIABILITIES AND NET POSITION</u>	\$ 243,946

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

UNION PARISH POLICE JURY
STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Custodial Funds</u>
<u>Additions</u>	
Inmate Income	\$ 2,090,128
Interest	-
Total Revenues	<u>2,090,128</u>
 <u>Deductions</u>	
Inmate Distributions	2,219,414
Total Expenditures	<u>2,219,414</u>
 <u>Excess (Deficiency) of Additions Over Deductions</u>	 (129,286)
 <u>Other Financing Sources (Uses)</u>	
Operating Transfers - In (Out)	<u>-</u>
 <u>Change in Net Position</u>	 (129,286)
 <u>Net Position - Beginning</u>	 <u>373,232</u>
 <u>NET POSITION - ENDING</u>	 <u><u>\$ 243,946</u></u>

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Introduction

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

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

In accomplishing its objectives, the Police Jury employs approximately 144 employees (5 in the central office, 5 in the courthouse, 5 in the 911 office, 12 in the library, 1 in the health unit, 1 in emergency preparedness, 68 at the detention center, and 47 in public works). In addition to maintaining drainage and bridges in the parish, the Police Jury currently maintains 1,016 miles of parish roads.

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

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

GASB Statement NO. 14, *The Reporting Entity*, as amended, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other states of local government. As used in GASB Statement No. 14, as amended, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issues bonded debt. In accordance with GASB Statement 14, as amended, the reporting entity for Union Parish consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
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Introduction (continued)

government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

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

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

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

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

UNION PARISH POLICE JURY
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Introduction (continued)

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

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

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

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

Note 1 - Summary of Significant Accounting Policies

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

UNION PARISH POLICE JURY
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Note 1 - Summary of Significant Accounting Policies (continued)

Measurement focus, basis of accounting, and financial statements presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The Police Jury's current year financial statements include the following major governmental funds:

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

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

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

The Sales Tax Landfill Fund accounts for operation of the Union Parish Sanitary Landfill. Financing is provided by a parish wide sales tax, dumping fees, and the interest earned on deposits. In accordance with the tax position, excess taxes not required for operation of the

UNION PARISH POLICE JURY
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Note 1 - Summary of Significant Accounting Policies (continued)

landfill are transferred to other funds for road construction and maintenance, solid waste collection, and the retirement of long-term debt associated with operation of the landfill.

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

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

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

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

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

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

Fund Balance Type Definitions

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

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
Restricted	Includes fund balances amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority

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Note 1 - Summary of Significant Accounting Policies (continued)

and does not lapse at year-end. Fund balance may be committed by the Union Parish Police Jury.

Assigned Includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Union Parish Police Jury.

Unassigned Includes positive fund balances within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the Police Jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, all investments of the Police Jury Consist of deposits in the Louisiana Asset Management Pool and a trust account at a bank. Investments for the Police Jury are reported at fair value.

Receivables and Payables

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

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

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

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FARMERVILLE, LOUISIANA
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Note 1 - Summary of Significant Accounting Policies (continued)

Parish wide Taxes:	Authorized Millage	Levied Millage	Expiration
General	2.79	2.79	Indefinite
Road Maintenance	6.15	6.15	2026
Road Construction	5.13	5.13	2026
Library	2.40	2.40	2026
Library - Support	1.00	1.00	2029
Council on Aging	1.63	1.63	2032

Receivables and Payables

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2023 assessed valuation (amounts expressed in thousands):

	2023 Assessed Valuation	Percent of Total Assessed Valuation
Midcontinent Express Pipeline, LLC	\$ 9,937,170	5.11%
Foster Farms LLC	7,845,322	4.03%
Gulf South Pipeline Company, LP	7,240,320	3.72%
Claiborne Electric Cooperative, Inc.	5,770,970	2.97%
Lumen Technologies Service Group, LLC	5,612,032	2.89%
Foster Poultry Farms	3,961,299	2.04%
Entergy Louisiana, Inc.	3,492,420	1.80%
Enable Gas Transmission, LLC	3,063,760	1.58%
Enviro Services Rental, LLC	2,429,490	1.25%
Weyerhaeuser Company	1,878,142	0.97%
Total:	\$ 51,230,925	26.34%

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

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
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Note 1 - Summary of Significant Accounting Policies (continued)

Capital Assets

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

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

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

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

Compensated Absences

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

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

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

All full-time employees of the Police Jury earn annual leave at rates varying from 6 to 18 days per year, depending upon their length of service. All permanent part-time employees earn annual leave

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Note 1 - Summary of Significant Accounting Policies (continued)

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

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

Leases

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

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

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

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

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Note 1 - Summary of Significant Accounting Policies (continued)

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

Long-term obligation

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

Restricted net position

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

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

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

Extraordinary and special items

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

Estimates

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

Note 2 - Cash and Cash Equivalents

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 2 - Cash and Cash Equivalentents (continued)

Under state law, the Police Jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2023, the Police Jury has cash and cash equivalentents (book balances) totaling \$21,483,625 (including \$9,914,180 in the landfill assurance trust account, \$132,665 in the inmate trust agency fund, and \$111,281 in the inmate banking agency fund) as follows:

Demand Deposits	\$ 20,976,360
Petty cash	<u>600</u>
Total	20,976,960
Amounts held in agency funds	<u>243,946</u>
Total	<u><u>\$ 21,220,906</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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 deposits with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2023, the Police Jury had bank balances of \$21,483,025 (including \$9,914,180 in the landfill assurance trust account, \$135,929 in the inmate trust agency fund, and \$109,356 in the inmate banking agency fund) of which \$1,301,027 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 20,181,998</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>1,301,027</u>
Total balances exposed to custodial credit risk	<u>1,301,027</u>
Total bank Balances	<u><u>\$ 21,483,025</u></u>

Note 3 - Investments

Investments held at December 31, 2023, consist of \$139,088 in the Louisiana Asset Management Pool (LAMP) a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investment. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA- R.S. 33:2955.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 3 – Investments (continued)

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

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

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

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

Note 4 - Receivables

The Receivables of \$3,828,132 at December 31, 2023, are as follows:

	Taxes	Due From Other Governments		Accounts and Other	Total
		Federal	State		
General	\$ 552,044	\$ -	\$ 156,431	\$ 2,905	\$ 711,380
Road Maintenance	768,117	-	70,928	-	839,045
Road Construction	640,724	-	70,914	-	711,638
Sales Tax Landfill	649,246	-	-	-	649,246
Detention Center	-	-	-	225,555	225,555

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 4 - Receivables (continued)

Airport Grant	-	197,854	21,984	-	219,838
Other Governmental	<u>466,964</u>	<u>27,507</u>	<u>-</u>	<u>663</u>	<u>495,134</u>
Total	<u>\$ 3,077,095</u>	<u>\$ 225,361</u>	<u>\$ 320,257</u>	<u>\$ 229,123</u>	<u>\$ 3,851,836</u>

Note 5 - Interfund Balances and Transfers

As of December 31, 2023, the interfund balances were only present due to payroll.

Interfund transfers during the year ended December 31, 2023, were as follows:

	Transfer Out			
	General	Sales Tax Landfill	Nonmajor	Total
Transfers In				
General	\$ -	\$ 1,780,000	\$ -	\$ 1,780,000
Road Maintenance	1,750,000	-	-	1,750,000
Detention Center	-	-	-	-
Nonmajor Funds	66,082	1,050,000	-	1,116,082
Total	<u>\$ 1,816,082</u>	<u>\$ 2,830,000</u>	<u>\$ -</u>	<u>\$ 4,646,082</u>

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

Note 6 - Capital Assets

Capital asset and depreciation activity for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-Depreciable Assets:				
Land	\$ 1,194,711	\$ -	\$ -	\$ 1,194,711
Construction in Process	<u>44,059</u>	<u>881,025</u>	<u>-</u>	<u>925,084</u>
Total Non-Depreciable Assets	1,238,770	881,025	-	2,119,795
Depreciable Assets :				
Land Improvements	1,793,309	-	-	1,793,309
Buildings and Improvements	9,361,191	-	-	9,361,191

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 6 - Capital Assets (continued)

Other Improvements	2,464,857	-	-	2,464,857
Infrastructure – Roads	6,706,265	897,965	-	7,604,230
Fire, Sewer and Water				
System Improvements	2,285,608	-	-	2,285,608
Public Works Equipment	7,544,348	-	-	7,544,348
Vehicles	1,763,697	-	-	1,763,697
Office Furniture and Equipment	263,443	19,966	-	283,409
Machinery and Equipment	-	3,963,985	-	3,963,985
Library:				
Building and Improvements	230,302	-	-	230,302
Vehicle	118,675	-	-	118,675
Office Furniture and Equipment	39,692	-	-	39,692
Books and Videos	<u>1,171,321</u>	<u>150,285</u>	-	<u>1,321,606</u>
Total Capital Assets				
Being Depreciated	33,742,708	5,032,201	-	38,774,909
Right-To-Use Leased Assets	<u>1,000,225</u>	<u>561,019</u>	-	<u>1,561,244</u>
Total Capital Assets Being				
Depreciated or Amortized	<u>34,742,933</u>	<u>5,593,220</u>	-	<u>40,336,153</u>

Accumulated Depreciation and Amortization

Land Improvements	1,129,483	59,348	-	1,188,831
Building and Improvements	6,067,302	229,957	-	6,297,259
Other Improvements	845,985	113,606	-	959,591
Infrastructure – Roads	1,394,562	339,057	-	1,733,619
Fire, Sewer, and Water				
System Improvements	1,695,850	54,900	-	1,750,750
Public Works Equipment	5,478,004	330,769	-	5,808,773
Vehicle	1,637,493	44,843	-	1,682,336
Office Furniture and Equipment	179,793	11,885	-	191,678
Machinery and Equipment	-	221,781	-	221,781
Library:				
Building and Improvements	224,025	1,797	-	225,822
Vehicle	105,687	1,878	-	107,565
Office Furniture and Equipment	39,692	-	-	39,692
Books and Videos	908,558	82,610	-	991,168
Right-To-Use Leased Assets	<u>152,974</u>	<u>302,851</u>	-	<u>455,825</u>
Total Accumulated				
Depreciation and Amortization	<u>19,859,408</u>	<u>1,795,282</u>	-	<u>21,654,690</u>
Total Capital Assets Being				
Depreciated Or Amortized, Net	<u>14,883,525</u>	<u>3,797,938</u>	-	<u>18,681,463</u>
Total Capital Assets, Net	<u>\$ 16,122,295</u>	<u>\$ 4,678,963</u>	-	<u>\$ 20,801,258</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 6 - Capital Assets (continued)

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

General Government	\$ 250,730
Public Safety	190,125
Public Works	420,547
Sanitation	17,783
Highways & Streets	339,057
Health and Welfare	15,780
Culture and Recreation	87,274
Economic Development and Assistance	2,756
Transportation	168,379
	<u>\$ 1,492,431</u>

Note 7 - Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2023:

	Beginning Balance	Additions	Deductions	Ending Balance
Public Building Revenue				
Bonds, Series 2011	\$ 72,000	\$ -	\$ (23,000)	\$ 49,000
Lease Liability	853,673	912,459	(623,346)	1,142,786
Compensated Absences	616,339	-	(28,226)	588,113
OPEB Obligation	634,487	-	(7,825)	626,662
Net Pension Liability (Asset)				
- PERS	(1,942,983)	3,555,010	-	1,612,027
Net Pension Liability (Asset)				
- ROVERS	26,634	-	(6,429)	20,205
Landfill Closure/Post Closure Care	11,008,530	-	-	11,008,530
Total	<u>\$11,268,680</u>	<u>\$ 4,467,469</u>	<u>\$ (688,826)</u>	<u>\$15,047,323</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 7 - Long-Term Obligations (continued)

As discussed in Note 1, upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Historically, adjustments to the compensated absence liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the estimated liability balance is a fair estimate of the liability as of December 31, 2023.

Outstanding bonds and leases consist of the following individual issues:

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

\$ 49,000

The annual requirements to amortize all issues of indebtedness outstanding at December 31, 2023, are as follows:

Public Building Revenue Bonds, Series 2011 - \$325,000			
Year	Principal	Interest	Total
2024	\$ 24,000	\$ 2,132	\$ 26,132
2025	25,000	1,100	26,100
	<u>\$ 49,000</u>	<u>\$ 3,232</u>	<u>\$ 52,232</u>

Note 8 - Employee Benefits

Parochial Employee's Retirement System

Plan Description

The Police Jury's employees are members of the Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct Plans, Plan A and Plan B, with separate assets and benefits provisions. The employees are members of Plan A administered by the System.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from police jury funds are eligible to participate in the System. Members hired prior to January 1, 2007, covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 25 years of creditable service, or age 65 with at least 7 years of creditable service, or any age with 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 8 - Employee Benefits (continued)

for each year of creditable service. Members hired after January 1, 2007, covered under Plan A who retire at or after age 62 with at least 10 years of creditable service, or after age 55 with at least 30 years of creditable service, or age 67 with at least 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. The final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement, any member of Plan B who is eligible may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund or roll over the fund to an Individual Retirement Account.

For those who become eligible to participate in the DROP on or after January 1, 2004, all amounts that remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees.

The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplemental information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy

Plan members are required by state statute to 9.5 percent for 2023 of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

The current rate is 11.5 percent of the annual covered payroll. Contributions to the System also include 0.25 percent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Union Parish Police Jury's contributions to the system under Plan A for the year ending December 31, 2023, 2022 and 2021 were \$350,319, \$327,527 and \$337,161, respectively, equal to the required contributions for the year.

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

At December 31, 2023, the Police Jury reported a liability of \$1,612,027 for its proportionate share of the net pension liability of the system. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2022, the Police Jury's proportion was .418840% which was an increase of .006355% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Police Jury recognized pension benefit of \$672,722 representing its proportionate share of the system's net expense, including amortization of deferred amounts of \$15,738.

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

	<u>Deferred Outflows of</u> <u>Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ 59,600	\$ 177,606
Changes of Assumptions	51,446	-
Net differences between projected and actual earnings on pension plan investments	1,701,784	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	4,537	27,407
Employer contributions subsequent to the measurement date	<u>350,319</u>	<u>-</u>
Total	\$ 2,167,686	\$ 205,013

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

The Police Jury reported a total of \$350,319 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2022, which will be recognized as a reduction in net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	
2023	\$ 45,114
2024	262,279
2025	542,059
2026	<u>762,902</u>
	\$ 1,612,354

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022, are as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Plan B - Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Expected Remaining Service Lives	4 Years
Projected Salary Increases	Plan A – 4.75% (2.45% Merit/2.30% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Heath 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 Plan Mortality Table for General Employees and for disabled annuitants, Pub-2010 Public Retirement Plans Mortality for General Disabled

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

Retirees, both using the same percentages noted above for retirees.

Inflation Rate 2.3%

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 CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

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, 2022, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	<u>2%</u>	<u>0.12%</u>
Totals	<u>100%</u>	<u>5.60%</u>
Inflation		<u>2.10%</u>
Expected Arithmetic Nominal Return		7.70%

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 8 - Employee Benefits (continued)

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% 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.

Sensitivity to Changes in Discount Rate

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

	<u>Changes in Discount Rate</u>		
	<u>Plan A</u>		
	1% Decrease	Current	1% Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
Net Pension Liability/(Asset)	\$3,986,598	\$1,612,027	\$(378,746)

Registrar of Voters Employees' Retirement System of Louisiana

Plan Description

The Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employers defined benefit pension plan. The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

Members hired prior to January 1, 2013, who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 20 years of creditable service or any age with 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.33 percent of their final average salary for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Members hired after January 1, 2013, who retire at or after age 62 with at least 10 years of creditable service, or after age 55 with at least 30 years of creditable service, or age 60 with at least 20 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their average salary for the highest consecutive 60 months multiplied for each year of creditable service, not to exceed 100% of average annual compensation.

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

Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement, any employee who is eligible may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund or roll over the fund to an Individual Retirement Account.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the retirement system. That report may be obtained by going to Louisiana Legislative Auditor's website, www.la.la.gov.

Funding Policy

Plan members are required by state statute to 7 percent for 2023 of their annual covered salary and the Police Jury is required to contribute at an actuarially determined rate.

The current rate is 18.00 percent of the annual covered payroll. Contributions to the System also include ad valorem taxes and state revenue sharing funds. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Union Parish Police Jury's contributions to the system for the year ending

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

December 31, 2023, 2022 and 2021 were \$2,798, for all years, equal to the required contributions for the year.

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

At December 31, 2023, the Police Jury reported a liability of \$20,205 for its proportionate share of the net pension liability of the system. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the Police Jury's proportion was .106315% which was an decrease of .002305% from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the Police Jury recognized pension benefit of \$5,010 representing its proportionate share of the system's net expense, including amortization of deferred amounts of \$275.

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

	<u>Deferred Outflows of</u> <u>Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ 840	\$ 908
Changes of Assumptions	1,246	-
Net differences between projected and actual earnings on pension plan investments	4,684	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	511	709
Employer contributions subsequent to the measurement date	<u>1,399</u>	<u>-</u>
Total	\$ 8,680	\$ 1,617

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FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
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Note 8 - Employee Benefits (continued)

The Police Jury reported a total of \$1,399 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2023, which will be recognized as a reduction in net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	
2024	\$ 1,284
2025	745
2026	4,458
2027	<u>(823)</u>
	\$ 5,664

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, are as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Expected Remaining Service Lives	5 Years
Projected Salary Increases	5.25% (2.95% Merit/2.30%)
	Inflation
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females using MP2019 scale for employees, annuitant and beneficiaries. For employees, the Pub-2010 Public Retirement Plan Mortality Table for General Disabled Retirees, both using the same percentages noted above using the

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
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Note 8 - Employee Benefits (continued)

appropriate MP-2019 improvement scale
– Disabled Annuitants.

Inflation Rate 2.3%

The discount rate used to measure the total pension liability was 6.25% as of June 30, 2023. 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 building-block 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 2.30%. The resulting expected long-term rate of return is 8.37% 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	LT Expected Real Rate
Domestic Equities	37.5%	2.81%
International Equities	20.0%	1.70%
Domestic Fixed Income	22.5%	0.56%
International Fixed Income	10%	0.35%
Real Estate	<u>10%</u>	<u>0.45%</u>
Totals	<u>100%</u>	<u>5.87%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Nominal Return		8.37%

Sensitivity to Changes in Discount Rate

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 8 - Employee Benefits (continued)

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

	<u>Changes in Discount Rate</u>		
	1% Decrease	Current	1% Increase
	<u>5.40%</u>	<u>6.40%</u>	<u>7.40%</u>
Net Pension Liability/(Asset)	\$ 36,759	\$ 20,205	\$ 6,135

Note 9 - Post Employment Benefits Other than Pensions

General Information about the OPEB Plan

Plan Description

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

Benefits Provided

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

At December 31, 2023, the following employees were covered by the benefit term:

Inactive employees or beneficiaries currently receiving benefit payments	2
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>93</u>
 TOTAL	 <u>95</u>

Total OPEB Liability

The Jury’s total OPEB Liability (TOL) of \$626,662 was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 9 - Post Employment Benefits Other than Pensions (continued)

Actuarial Assumptions and Other Inputs

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

Inflation	3.00%
Salary increases	3.50%,
Prior Discount rate	2.12% annually
Discount rate	4.31%, annually (1.81% real rate of return plus 2.50% inflation)
Healthcare cost trend rates	Level 4.5% annually

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

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

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability:

Service Cost	55,330
Interest	27,772
Difference Between Expected and Actual Experience	-
Changes of Assumptions	-
Benefit Payments	<u>(90,927)</u>
Net Changes in Total OPEB Liability	(7,825)
 Total OPEB Liability - Beginning	 <u>634,837</u>
 Total OPEB Liability - Ending	 <u><u>\$626,662</u></u>

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

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 9 - Post Employment Benefits Other than Pensions (continued)

	1.0% Increase (5.31%)	Current Discount Rate	1.0% Decrease (3.31%)
Total OPEB liability	\$ 593,565	\$ 626,662	\$ 662,206

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

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

	1.0% Decrease (3.50%)	Current Healthcare Cost Trend	1.0% Increase (5.50%)
Total OPEB liability	\$ 581,791	\$ 626,662	\$ 679,742

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

For the year ended December 31, 2023, the Jury recognized OPEB expense of \$(1,300). At December 31, 2023, the Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (71,911)
Changes in assumptions	7,487	(48,562)
Total	\$ 7,487	\$ (120,473)

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

Fiscal Year	Net Outflows/ (Inflows)
2024	(67,417)
2025	(23,735)
2026	(21,184)
2027	-
2028	-
Thereafter	-

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Note 10 - Leases

In accordance with its accounting policy for leases and pursuant to adoption of GASB Statement No. 87, Leases, the Police Jury records a liability for the present value of lease payments over the lease term for those agreements meeting the capitalization threshold set forth in footnote 1. As of December 31, 2023, such lease agreements consist entirely of vehicles and equipment having terms from 2 to 5 years having a combined lease liability of \$1,142,786. In determining the present values, an average discount rate of 5.00% was applied, representing the Police Jury's estimated incremental borrowing rate for such vehicles and machinery. The recorded value of the right-to-use assets as of the end of the current fiscal year was \$1,561,244 and accumulated amortization of these assets was \$455,825. The lease liability future principal and interest components of the lease payments as of December 31, 2023, are as follows:

	Leases - Future Payments: Equipment & Vehicles		
	Principal	Interest	Total
2024	318,798	\$ 49,844	\$ 368,642
2025	320,183	33,898	354,081
2026	218,994	19,950	238,944
2027	206,147	9,403	215,550
2028	78,664	1,675	80,339
Totals	\$ 1,142,786	\$ 114,770	\$ 1,257,556

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

Note 11 - Risk Management

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

Note 12 - Landfill Closure and Post-Closure Care Costs

State and federal laws and regulations require the police jury to place a final cover on its landfill when it stops accepting waster and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the police jury reports a portion of those closure and post-closure care cost in long-term debt on the Statement of Net Position, based on cumulative landfill capacity used as of December 31 of each year.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 12 - Landfill Closure and Post-Closure Care Costs (continued)

The \$11,008,530 reported as landfill closure care liability at December 31, 2023, represents seventy-nine percent of the estimated capacity of the currently active cells. For the year ended December 31, 2023, the police Jury recognized no expenses. The police jury will recognize the remaining estimated cost of closure and post-closure care of \$2,880,651 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. The police jury expects to close the landfill in 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

In its landfill permit, the police jury agreed to restrict \$1 for each ton of Type II waste received into the landfill for post-closure care costs. At December 31, 2023, there is approximately 1,850,000 tons of Type II waste in the landfill. As shown on the statement of net position, the police jury has restricted \$9,914,180 at December 31, 2023, for landfill post-closure care costs. The estimated closure and post-closure care costs were updated in 2021. The new estimate has been used in these financial statements. An estimated is required to provide the Louisiana Department of Environmental Quality with a financial assurance plan. The purpose of the plan is to demonstrate that the police jury will have the financial resources to properly close the landfill at its completion and also establish and maintain ground water monitoring activities for a period of thirty years. The closure and post-closure care cost estimates will be adjusted annually based on the United States Department of Commerce's Producer Price Index. Over the years since the jury's first estimate in 1995, the methodology for depositing waste into the landfill has changed to allow for more deposits than originally planned on the same area of ground.

Note 13 - Emergency 911 Wireless Service

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

Note 14 - Subsequent Events

Management has evaluated subsequent events through August 29, 2024, the date on which the financial statements were available to be issued.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO FINACIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023

Note 15 - Commitments and Contingencies

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

The Police Jury is involved in litigation. The Police Jury believes that is has reasonable defenses. Legal counsel estimates possible losses up to \$500,000. Any potential damages against the Police Jury are expected to be covered by its liability insurance policy.

Subsequent to year end, it came to the attention of the Police Jury that possible violations of the Louisiana Code of Governmental Ethics may have been committed by a public works employee in a supervisory capacity, involving a vendor of the Police Jury. The incidents are currently under investigation as of the date of this report.

Note 16 - Prior Period Adjustments

During the year, it was noted that several transactions had not been recorded on the prior year financial including accrued salaries, prepaid insurance, and some accounts payable. The total amount of changes resulted in a decrease of \$122,122 in beginning net position on the government wide statements and fund balance on the fund financial statements.

Also, it was noted that infrastructure assets had never been recorded in the financial statements. Infrastructure assets of \$6,706,265 and accumulated depreciation of \$1,394,562 were recorded in beginning capital assets. This change of \$5,311,703 resulted in an increase in beginning net position on the government wide financial statements. This combined with the other items above, resulted in a net increase to the beginning net position of \$5,189,581.

REQUIRED SUPPLEMENTAL INFORMATION

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
<u>Revenues</u>				
Taxes	\$ 735,000	\$ 665,250	\$ 1,206,844	\$ 541,594
Intergovernmental	826,700	781,479	337,314	(444,165)
Licenses and Permits	374,000	341,146	202,635	(138,511)
Charges for Services	40,100	31,307	28,508	(2,799)
Fines and Forfeitures	-	-	-	-
Uses of Money and Property	31,500	237,400	249,591	12,191
Franchise Revenue	-	-	9,675	9,675
Sale of Assets	5,000	-	-	-
Other	18,000	149,471	148,849	(622)
Total Revenues	2,030,300	2,206,053	2,183,416	(22,637)
<u>Expenditures</u>				
General Government	1,431,877	1,387,269	1,191,622	195,647
Public Safety	302,000	286,381	416,883	(130,502)
Public Works	-	-	-	-
Culture and Recreation	1,800	1,800	1,800	-
Economic Development	52,300	29,245	29,252	(7)
Health and Welfare	263,700	253,200	235,008	18,192
Capital Improvement	-	-	5,747	(5,747)
Total Expenditures	2,051,677	1,957,895	1,880,312	(118,064)
<u>Excess of Revenues Over (Under)</u>				
<u>Expenditures</u>	(21,377)	248,158	303,104	54,946
<u>Other Financing Sources and (Uses)</u>				
Transfers In	985,000	1,780,000	1,780,000	-
Transfers Out	(965,000)	(1,780,000)	(1,816,082)	(36,082)
Total Other Financing Sources and Uses	20,000	-	(36,082)	(36,082)
<u>Net Change in Fund Balance</u>	(1,377)	248,158	267,022	18,864
<u>Fund Balance at Beginning of Year (restated)</u>	1,152,107	1,152,107	1,152,107	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ 1,150,730	\$ 1,400,265	\$ 1,419,129	\$ 18,864

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Sales Tax	\$ 980,000	\$ 875,377	\$ 848,972	\$ (26,405)
Intergovernmental	450,500	484,105	778,077	293,972
Use of Money and Property	2,000	8,300	8,342	42
Sales of Asset	25,000	30,537	30,537	-
Other	15,000	500	500	-
Total Revenues	1,472,500	1,398,819	1,666,428	267,609
<u>Expenditures</u>				
Highway and Streets	2,404,200	2,977,154	2,985,268	(8,114)
Capital Purchases	-	-	436,821	(436,821)
Miscellaneous	-	-	-	-
Total Expenditures	2,404,200	2,977,154	3,422,089	(444,935)
<u>Excess of Revenues Over Expenditures</u>	(931,700)	(1,578,335)	(1,755,661)	(177,326)
<u>Other Financing Sources and (Uses)</u>				
Transfers In	950,000	1,750,000	1,750,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	950,000	1,750,000	1,750,000	-
<u>Net Change in Fund Balance</u>	18,300	171,665	(5,661)	(177,326)
<u>Fund Balance at Beginning of Year</u>	1,055,023	963,245	992,149	28,904
<u>FUND BALANCE AT END OF YEAR</u>	\$ 1,073,323	\$ 1,134,910	\$ 986,488	\$ (148,422)

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - ROAD CONSTRUCTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
<u>Revenues</u>				
Taxes	\$ 783,000	\$ 728,350	\$ 708,167	\$ (20,183)
Intergovernmental	75,000	719,170	744,563	25,393
Other	2,000	-	-	-
Use of Money and Property	4,000	15,880	16,270	390
Total Revenues	864,000	1,463,400	1,469,000	5,600
<u>Expenditures</u>				
Highway and Streets	863,500	1,107,342	1,056,493	50,849
Total Expenditures	863,500	1,107,342	1,056,493	50,849
<u>Excess of Revenues Over Expenditures</u>				
	500	356,058	412,507	56,449
<u>Other Financing Sources and (Uses)</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-
<u>Net Change in Fund Balance</u>	500	356,058	412,507	56,449
<u>Fund Balance at Beginning of Year</u>	1,240,190	1,399,486	1,375,564	(23,922)
<u>FUND BALANCE AT END OF YEAR</u>	\$ 1,240,690	\$ 1,755,544	\$ 1,788,071	\$ 32,527

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - SALES TAX LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Taxes	\$ 3,000,000	\$ 3,408,469	\$ 3,366,352	\$ (42,117)
Intergovernmental	-	-	-	-
Charges for Services	1,800,000	2,000,000	2,009,682	9,682
Sales of Asset	10,000	-	-	-
Other	30,000	27,500	162,997	135,497
Use of Money and Property	78,350	345,350	284,870	(60,480)
Total Revenues	<u>4,918,350</u>	<u>5,781,319</u>	<u>5,823,901</u>	<u>42,582</u>
<u>Expenditures</u>				
Sanitation	3,099,030	2,142,703	1,625,671	517,032
Capital Purchases	1,602,000	1,592,000	1,635,507	(43,507)
Miscellaneous	-	-	-	-
Total Expenditures	<u>4,701,030</u>	<u>3,734,703</u>	<u>3,261,178</u>	<u>473,525</u>
<u>Excess of Revenues Over Expenditures</u>				
	217,320	2,046,616	2,562,723	516,107
<u>Other Financing Sources and (Uses)</u>				
General Obligation Bonds	-	-	-	-
Transfers In	-	-	498,172	498,172
Transfers Out	(2,775,000)	(2,830,000)	(3,328,172)	(498,172)
Total Other Financing Sources and Uses	<u>(2,775,000)</u>	<u>(2,830,000)</u>	<u>(2,830,000)</u>	<u>-</u>
<u>Net Change in Fund Balance</u>				
	(2,557,680)	(783,384)	(267,277)	516,107
<u>Fund Balance at Beginning of Year</u>				
	<u>15,417,464</u>	<u>16,270,995</u>	<u>16,314,266</u>	<u>43,271</u>
<u>FUND BALANCE AT END OF YEAR</u>				
	<u><u>\$ 12,859,784</u></u>	<u><u>\$ 15,487,611</u></u>	<u><u>\$ 16,046,989</u></u>	<u><u>\$ 559,378</u></u>

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - DETENTION CENTER
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for Services	3,413,000	3,262,125	3,260,149	(1,976)
Sales of Asset	5,000	19,550	19,550	-
Other	26,000	7,000	7,107	107
Use of Money and Property	500	2,075	2,080	5
Total Revenues	<u>3,444,500</u>	<u>3,290,750</u>	<u>3,288,886</u>	<u>(1,864)</u>
<u>Expenditures</u>				
Public Safety	3,415,350	3,144,913	3,359,659	(214,746)
Capital Purchases	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenditures	<u>3,415,350</u>	<u>3,144,913</u>	<u>3,359,659</u>	<u>(214,746)</u>
<u>Excess of Revenues Over</u>				
<u>Expenditures</u>	29,150	145,837	(70,773)	(216,610)
<u>Other Financing Sources and (Uses)</u>				
General Obligation Bonds	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Change in Fund Balance</u>	29,150	145,837	(70,773)	(216,610)
<u>Fund Balance at Beginning of Year</u>	<u>746,064</u>	<u>906,305</u>	<u>934,886</u>	<u>28,581</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 775,214</u>	<u>\$ 1,052,142</u>	<u>\$ 864,113</u>	<u>\$ (188,029)</u>

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

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED DECEMBER 31, 2023

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During a December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during a December meeting, and a notice of the adoption is then published in the official journal.

During the year, the Police Jury receives monthly budgetary comparison statements which are used as a management tool to control operations of the parish. The secretary/treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions the secretary/treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in next year's budget to be expended. The Police Jury does not use encumbrances in its accounting system.

For the year ended December 31, 2023, the Police Jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act, the Workforce Investment Act Special Revenue Fund, which is accounted for on June 30th fiscal year basis, and the American Rescue Plan Fund which is a special grant fund. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2023

Public Employee's Retirement System

GASB 68 Report dated December 31,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
				Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	
2014	0.4903%	134,064	2,757,975	4.86%	99.15%
2015	0.4942%	1,300,916	2,835,592	45.88%	92.23%
2016	0.4464%	919,274	2,628,403	34.97%	94.15%
2017	0.4672%	(346,778)	2,843,611	-12.19%	101.98%
2018	0.4741%	2,104,155	2,871,800	73.27%	88.86%
2019	0.4545%	21,394	2,833,772	0.75%	99.89%
2020	0.4660%	(817,084)	3,111,111	-26.26%	104.00%
2021	0.4125%	(1,942,983)	2,752,334	-70.59%	110.46%
2022	0.4188%	1,612,027	2,805,501	57.46%	91.74%

Registrar of Voters Retirement System

GASB 68 Report dated June 30,	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
				Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll	
2015	0.1146%	28,067	15,545	180.55%	76.86%
2016	0.1132%	32,116	15,545	206.60%	73.98%
2017	0.1135%	24,915	15,545	160.28%	80.51%
2018	0.1121%	26,450	15,545	170.15%	80.57%
2019	0.1146%	21,167	15,545	136.17%	84.83%
2020	0.1031%	22,210	13,969	158.99%	83.32%
2021	0.1038%	3,292	15,545	21.18%	97.68%
2022	0.1086%	26,634	15,545	171.33%	82.46%
2023	0.1063%	20,205	15,545	129.98%	86.73%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with YE December 31, 2014.

* The amounts presented have a measurement date of the previous fiscal year end.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF THE EMPLOYER'S PENSION CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

Public Employees' Retirement System					
Year Ending December 31,	Contributions in Relation to			Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency(Excess)		
2014	441,276	441,276	-	2,757,975	16.00%
2015	411,162	411,162	-	2,835,592	14.50%
2016	341,695	341,695	-	2,628,403	13.00%
2017	342,953	342,953	-	2,843,611	12.06%
2018	330,257	330,257	-	2,871,800	11.50%
2019	325,884	325,884	-	2,833,772	11.50%
2020	381,111	381,111	-	3,111,111	12.25%
2021	337,161	337,161	-	2,752,334	12.25%
2022	327,527	327,527	-	2,805,501	11.67%
2023	350,319	350,319	-	3,046,251	11.50%

Registrar of Voters Retirement System					
Year Ending December 31,	Contributions in Relation to			Employer's Covered Employee Payroll	Contributions as % of Covered Employee Payroll
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency(Excess)		
2014	-	-	-	-	0.00%
2015	3,634	3,634	-	15,545	23.38%
2016	3,303	3,303	-	15,545	21.25%
2017	2,876	2,876	-	15,545	18.50%
2018	2,643	2,643	-	15,545	17.00%
2019	2,720	2,720	-	15,454	17.50%
2020	2,514	2,514	-	13,969	18.00%
2021	2,798	2,798	-	15,545	18.00%
2022	2,798	2,798	-	15,545	18.00%
2023	2,798	2,798	-	15,545	18.00%

This schedule is to be build prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with YE December 31, 2014.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to the respective pension funds*

³ *Employer's covered employee payroll amount for the fiscal year ended.*

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
AS OF DECEMBER 31, 2023

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB Liability						
Service Cost	\$ 51,469	\$ 51,469	\$ 53,579	\$ 81,294	\$ 81,294	\$ 55,330
Interest	45,617	45,617	42,717	16,502	16,540	27,772
Changes in benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	-	-	(335,437)	-	(34,950)	-
Changes in Assumptions	-	-	49,087	-	(81,824)	-
Benefit Payments	(144,300)	(144,300)	(101,126)	(101,126)	(90,927)	(90,927)
Net Change in Total OPEB Liability	<u>(47,214)</u>	<u>(47,214)</u>	<u>(291,180)</u>	<u>(3,330)</u>	<u>(109,867)</u>	<u>(7,825)</u>
Total OPEB liability - beginning	<u>1,133,292</u>	<u>1,086,078</u>	<u>1,038,864</u>	<u>747,684</u>	<u>744,354</u>	<u>634,487</u>
Total OPEB liability - ending (a)	<u>\$ 1,086,078</u>	<u>\$ 1,038,864</u>	<u>\$ 747,684</u>	<u>\$ 744,354</u>	<u>\$ 634,487</u>	<u>\$ 626,662</u>
Covered Employee Payroll	\$ 2,733,709	\$ 2,733,709	\$ 2,780,497	\$ 2,780,497	\$ 2,446,718	\$ 2,446,718
Net OPEB liability as a percentage of covered employee payroll	39.73%	38.00%	26.89%	26.77%	25.93%	25.61%

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

OTHER SUPPLEMENTARY INFORMATION

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	<u>SPECIAL REVENUE</u>	<u>ASSESSOR BUILDING DEBT SERVICE</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash in Bank	\$ 1,958,920	\$ 5,739	\$ 1,964,659
Investments	137,284	-	137,284
Receivables	495,134	-	495,134
Prepaid Insurance	70,764	-	70,764
<u>TOTAL ASSETS</u>	<u>\$ 2,662,102</u>	<u>\$ 5,739</u>	<u>\$ 2,667,841</u>
 <u>LIABILITIES</u>			
Accounts Payable	\$ 46,517	\$ -	\$ 46,517
Due To Other Funds	1,996	-	1,996
Total Liabilities	48,513	-	48,513
 <u>FUND BALANCES</u>			
Nonspendable	70,764	-	70,764
Restricted	2,548,147	5,739	2,553,886
Assigned	-	-	-
Unassigned	(5,322)	-	(5,322)
Total Fund Balances	<u>2,613,589</u>	<u>5,739</u>	<u>2,619,328</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$ 2,662,102</u>	 <u>\$ 5,739</u>	 <u>\$ 2,667,841</u>

UNION PARISH POLICE JURY
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>SPECIAL REVENUE</u>	<u>ASSESSOR BUILDING DEBT SERVICE</u>	<u>TOTAL</u>
<u>Revenues</u>			
Taxes	\$ 469,484	\$ -	\$ 469,484
Intergovernmental	845,782	-	845,782
Charges for Services	337,739	15,850	353,589
Fines and Forfeitures	154,233	-	154,233
Use of Money and Property	24,993	21,749	46,742
Other	615,650	-	615,650
Total Revenues	2,447,881	37,599	2,485,480
<u>Expenditures</u>			
General Government	2,223	15,850	18,073
Judicial	172,168	-	172,168
Public Safety	842,506	-	842,506
Sanitation	1,052,417	-	1,052,417
Health and Welfare	822,462	-	822,462
Culture and Recreation	510,141	-	510,141
Transportation	73,656	-	73,656
Debt Service	-	26,098	26,098
Capital Expenditures & Major Repairs	87,659	-	87,659
Total Expenditures	3,563,232	41,948	3,605,180
<u>Excess (Deficiency) of</u>			
<u>Revenues Over Expenditures</u>	(1,115,351)	(4,349)	(1,119,700)
<u>Other Financing Sources</u>			
Operating Transfers - In (Out)	1,116,082	-	1,116,082
Total Other Financing Sources	1,116,082	-	1,116,082
<u>Net Change in Fund Balance</u>	731	(4,349)	(3,618)
<u>Fund Balances - Beginning (restated)</u>	2,612,858	10,088	2,622,946
<u>FUND BALANCES - ENDING</u>	\$ 2,613,589	\$ 5,739	\$ 2,619,328

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

Nonmajor Special Revenue Funds

Solid Waste Collection Fund

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

Library Fund

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

Health Unit Fund

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

HUD Section 8 Housing Fund

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

Unemployment Fund

The Unemployment Fund accounts for the Police Jury's self-insurance program. Funds are provided by transfers from other funds.

Airport Fund

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

UNION PARISH POLICE JURY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	<u>JUDICIAL AND PUBLIC SAFETY FUNDS</u>	<u>SOLID WASTE COLLECTION</u>	<u>LIBRARY</u>	<u>HEALTH UNIT</u>	<u>HUD SECTION 8 HOUSING</u>	<u>UNEMPLOYMENT</u>	<u>AIRPORT</u>	<u>TOTAL</u>
<u>ASSETS</u>								
Cash in Bank	\$ 682,778	\$ 30,389	\$ 757,119	\$ 364,313	\$ 119,109	\$ 1,034	\$ 4,178	\$ 1,958,920
Investments	53	-	137,128	103	-	-	-	137,284
Accounts Receivable	24,367	-	466,964	-	3,803	-	-	495,134
Prepaid Insurance	6,060	38,210	16,021	6,758	-	-	3,715	70,764
<u>TOTAL ASSETS</u>	<u>\$ 713,258</u>	<u>\$ 68,599</u>	<u>\$ 1,377,232</u>	<u>\$ 371,174</u>	<u>\$ 122,912</u>	<u>\$ 1,034</u>	<u>\$ 7,893</u>	<u>\$ 2,662,102</u>
<u>LIABILITIES</u>								
Accounts Payable	\$ 6,505	\$ 17,034	\$ 5,804	\$ 992	\$ 6,682	\$ -	\$ 9,500	\$ 46,517
Due To Other Funds	-	990	-	8	998	-	-	1,996
Total Liabilities	6,505	18,024	5,804	1,000	7,680	-	9,500	48,513
<u>FUND BALANCES</u>								
Nonspendable	6,060	38,210	16,021	6,758	-	-	3,715	70,764
Restricted	700,693	12,365	1,355,407	363,416	115,232	1,034	-	2,548,147
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,322)	(5,322)
Total Fund Balances	706,753	50,575	1,371,428	370,174	115,232	1,034	(1,607)	2,613,589
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 713,258</u>	<u>\$ 68,599</u>	<u>\$ 1,377,232</u>	<u>\$ 371,174</u>	<u>\$ 122,912</u>	<u>\$ 1,034</u>	<u>\$ 7,893</u>	<u>\$ 2,662,102</u>

UNION PARISH POLICE JURY
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLECTION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOYMENT	AIRPORT	TOTAL
<u>Revenues</u>								
Taxes	\$ -	\$ -	\$ 469,236	\$ 248	\$ -	\$ -	\$ -	\$ 469,484
Intergovernmental	63,367	-	48,568	-	725,023	-	8,824	845,782
Charges for Services	303,273	-	7,641	-	-	-	26,825	337,739
Fines and Forfeitures	153,033	-	1,200	-	-	-	-	154,233
Use of Money and Property	962	-	6,399	17,632	-	-	-	24,993
Other	605,572	-	5,762	-	-	2,223	2,093	615,650
Total Revenues	1,126,207	-	538,806	17,880	725,023	2,223	37,742	2,447,881
<u>Expenditures</u>								
General Government	-	-	-	-	-	2,223	-	2,223
Judicial	172,168	-	-	-	-	-	-	172,168
Public Safety	842,506	-	-	-	-	-	-	842,506
Sanitation	-	1,052,417	-	-	-	-	-	1,052,417
Health and Welfare	-	-	-	104,392	718,070	-	-	822,462
Culture and Recreation	-	-	510,141	-	-	-	-	510,141
Transportation	-	-	-	-	-	-	73,656	73,656
Capital Expenditures & Major Repairs	24,360	-	63,299	-	-	-	-	87,659
Total Expenditures	1,039,034	1,052,417	573,440	104,392	718,070	2,223	73,656	3,563,232
<u>Excess (Deficiency) of</u>								
<u>Revenues Over Expenditures</u>	87,173	(1,052,417)	(34,634)	(86,512)	6,953	-	(35,914)	(1,115,351)
<u>Other Financing Sources</u>								
Operating Transfers - In (Out)	36,082	1,050,000	-	-	-	-	30,000	1,116,082
Total Other Financing Sources	36,082	1,050,000	-	-	-	-	30,000	1,116,082
<u>Net Change in Fund Balance</u>	123,255	(2,417)	(34,634)	(86,512)	6,953	-	(5,914)	731
<u>Fund Balances - Beginning (Restated)</u>	583,498	52,992	1,406,062	456,686	108,279	1,034	4,307	2,612,858
<u>FUND BALANCES - ENDING</u>	\$ 706,753	\$ 50,575	\$ 1,371,428	\$ 370,174	\$ 115,232	\$ 1,034	\$ (1,607)	\$ 2,613,589

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31,2023**

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

Judicial Funds

Criminal Court Fund

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

Off-duty Officer Witness Fee Fund

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

Parish Litter Court

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

Public Safety Funds

Communications District Fund

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

Inmate Welfare Fund

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

Homeland Security Fund

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

UNION PARISH POLICE JURY
NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNICATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
<u>ASSETS</u>							
Cash in Bank	\$ 3,268	\$ 26,193	\$ 11,428	\$ 225,954	\$ 415,935	\$ -	\$ 682,778
Investments	-	13	-	40	-	-	53
Accounts Receivable	-	-	-	663	-	23,704	24,367
Prepaid Insurance	-	-	-	6,060	-	-	6,060
<u>TOTAL ASSETS</u>	<u>\$ 3,268</u>	<u>\$ 26,206</u>	<u>\$ 11,428</u>	<u>\$ 232,717</u>	<u>\$ 415,935</u>	<u>\$ 23,704</u>	<u>\$ 713,258</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ -	\$ -	\$ -	\$ 6,505	\$ -	\$ -	\$ 6,505
Due To Other Funds	-	-	-	-	-	-	-
Total Liabilities	-	-	-	6,505	-	-	6,505
<u>FUND BALANCES</u>							
Nonspendable	-	-	-	6,060	-	-	6,060
Restricted	3,268	26,206	11,428	220,152	415,935	23,704	700,693
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>3,268</u>	<u>26,206</u>	<u>11,428</u>	<u>226,212</u>	<u>415,935</u>	<u>23,704</u>	<u>706,753</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 3,268</u>	<u>\$ 26,206</u>	<u>\$ 11,428</u>	<u>\$ 232,717</u>	<u>\$ 415,935</u>	<u>\$ 23,704</u>	<u>\$ 713,258</u>

UNION PARISH POLICE JURY
NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNICATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
<u>Revenues</u>							
Fines and Forfeitures	\$ 133,505	\$ 3,986	\$ 15,542	\$ -	\$ -	\$ -	\$ 153,033
Intergovernmental	-	-	-	-	-	63,367	63,367
Charges for services	-	-	-	303,273	-	-	303,273
Use of Money and Property	-	-	-	962	-	-	962
Other	9,755	-	-	13,985	581,832	-	605,572
Total Revenues	143,260	3,986	15,542	318,220	581,832	63,367	1,126,207
<u>Expenditures</u>							
Judicial	159,781	1,250	11,137	-	-	-	172,168
Public Safety	-	-	-	376,728	431,030	34,748	842,506
Major Repairs	-	-	-	-	-	24,360	24,360
Total Expenditures	159,781	1,250	11,137	376,728	431,030	59,108	1,039,034
<u>Excess (Deficiency) of</u>							
<u>Revenues Over Expenditures</u>	(16,521)	2,736	4,405	(58,508)	150,802	4,259	87,173
<u>Other Financing Sources</u>							
Operating Transfers - In (Out)	-	-	-	-	-	36,082	36,082
Total Other Financing Sources	-	-	-	-	-	36,082	36,082
<u>Net Change in Fund Balance</u>	(16,521)	2,736	4,405	(58,508)	150,802	40,341	123,255
<u>Fund Balances - Beginning (Restated)</u>	19,789	23,470	7,023	284,720	265,133	(16,637)	583,498
<u>FUND BALANCES - ENDING</u>	\$ 3,268	\$ 26,206	\$ 11,428	\$ 226,212	\$ 415,935	\$ 23,704	\$ 706,753

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF COMPENSATION PAID TO POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2023

Curtis Moses	\$	7,200
Nathan Pilgreen		7,200
Dwayne Ramsey		7,200
Johnny Buckley		7,200
Ben Bridges		7,200
Ceis Nyegaard		7,200
L.W. Nolan		7,200
Brenda Abercrombie		8,400
A.J. Ford, Jr.		7,200
	<u>\$</u>	<u>66,000</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
DECEMBER 31, 2023

Agency Head

Paula Strickland - Secretary/Treasurer

Salary		\$ 68,164
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Benefits

Pension - Municipal	6,536	
Medical Insurance	11,876	
Medicare	988	
Workers' Comp Insurance	125	
Dues	140	
Registration Fees, Lodging and Meals	2,228	
Total Benefits	21,893	21,893

Total		\$ 90,057
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UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED DECEMBER 31, 2023

Cash Basis Presentation	First Six Month Period Ended <u>6/30/2023</u>	Second Six Month Period Ended <u>12/31/2023</u>
Receipts From:		
Union Parish Sheriff, Criminal Fines - Other	\$ 59,354	\$ 59,149
Union Parish Sheriff, Criminal Court Costs/Fees	8,078	7,658
District Attorney of the Third Judicial District, Asset Forfeiture/Sale	377	15,428
Total Receipts	<u>\$ 67,809</u>	<u>\$ 82,235</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grants/Pass Through Grantor/Program Title	Assistance Listing Number	Agency or Pass-Through Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Housing Voucher Cluster - Section 8 Housing Choice Vouchers	14.871	N/A	\$ 718,069
<u>U.S. Department of Labor</u>			
Passed through Louisiana Department of Labor WIA Cluster			
WIOA Adult Program	17.258	N/A	1,070,751
WIOA Youth Activities	17.259	N/A	589,791
WIOA Dislocated Worker Formula Grants	17.278	N/A	239,122
Total U.S. Department of Labor			<u>1,899,664</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness			
Emergency Management Performance Grants	97.042	EMT-2022-EP-00003-S01	34,365
Homeland Security Grant Program	97.067	EMW-2022-SS-00042-S01	24,743
Total U.S. Department of Labor			<u>59,108</u>
<u>U.S. Department of Interior</u>			
Direct - Payment in Lieu of Taxes	15.226	N/A	16,698
<u>U.S. Department of Transportation</u>			
Airport Improvement Program	20.106	N/A	637,141
<u>U.S. Department of the Treasury</u>			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	* <u>2,861,182</u>
Total Federal Expenditures			<u><u>\$ 6,191,862</u></u>

*Denotes Major Federal Assistance Program.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. General

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

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Federal Indirect Cost Rate

The Union Parish Police Jury did not elect to use the 10% de minimis federal indirect cost rate for the year ended December 31, 2023.

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
AND THE UNIFORM GUIDANCE



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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Parish Police Jury as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Union Parish Police Jury's basic financial statements and have issued our report thereon dated August 29, 2024.

Report on Internal Control Over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies. I consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.



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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Union Parish Police Jury's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-002.

Union Parish Police Jury's Response to Findings

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

Purpose of the Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

Maxwell CPA, LLC

Sterlington, Louisiana
August 29, 2024



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited the Union Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Union Parish Police Jury's major federal programs for the year ended December 31, 2023. The Union Parish Police Jury's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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



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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

My consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in

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

internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Maxwell CPA, LLC

Sterlington, Louisiana
August 29, 2024

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic government financial statements of the Union Parish Police Jury.
2. One significant deficiency was disclosed during the audit of the financial statements as reported in the Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*. The significant deficiency is deemed to be a material weakness.
3. One instance of noncompliance material to the financial statements of the Union Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award program in the Report On Compliance With Requirements That Could Have A Direct and Material Effect on Each Major Program And On Internal Control Over Compliance In Accordance With Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Uniform Guidelines Requirements for Federal Awards.
5. The auditor's report on compliance for the major federal award program for the Union Parish Police Jury expresses an unmodified opinion on the major federal program.
6. There were no audit findings relative to the major federal award program for the Union Parish Police Jury.
7. The program tested as a major program included the COVID 19 – Coronavirus State and Local Fiscal Recovery Funds, AL # 21.027.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. The Union Parish Police Jury does not qualify to be a low-risk auditee.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023 (continued)

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

AL No. 21.027; Program Period - 1/1/23-12/31/23

There were no findings that relate to this major federal program.

FINDINGS AND QUESTIONED COSTS – FINANCIAL STATEMENT AUDIT

2023-001 Internal Controls over Accounting for the Transitional Work Program

Criteria:

Good internal control procedures require that an entity separate certain duties by personnel.

Condition:

Due to the small number of personnel at the Detention Center, the TWP did not have adequate segregation of duties.

Cause:

The small staff at the Detention Center causes multiple duties to be performed by the same person.

Effect:

The Detention Center may be at higher risk of errors, fraud, waste, and abuse. Transactions may lack proper authorization or documentation.

Recommendation:

A knowledgeable individual should review the TWP bank reconciliations and bank statements each month.

Management’s Response and Planned Corrective Action

See auditee prepared corrective action plan later in this report.

2023-002 Compliance with Annual Filing Deadline

Criteria

Louisiana Revised Statute 24:513 requires timely filing of annual reports within six months after the end of the fiscal year.

Condition:

The Police Jury did not timely file its annual reports for the year ending December 31, 2023.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023 (continued)

2023-002 Compliance with Annual Filing Deadline (continued)

Cause

The Police Jury needed additional time to work with their engineers to get all the road programs reported correctly in the financial statements.

Effect

The Police Jury was not in compliance with state statute.

Recommendation

I recommend that the Police Jury work with its engineers sooner so that all the information will be ready to be audited in a timely manner and the report can be uploaded by the statutory due date.

Management's Response and Planned Corrective Action

See auditee prepared corrective action plan later in this report.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

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

2022-002 **Possible Violation of Parish Transportation Act and or Louisiana Ethics Code**

Condition:

As required by Louisiana Audit Law, the Secretary-Treasurer notified our firm of an incident that occurred that may have violated the Parish Transportation Act, the Louisiana Ethics Code, and/or Article VII Section 14 of the Louisiana Constitution. The incident is documented in personnel files. The employees involved in the incident, a nephew of a police juror, hired by the Road Department, in August 2022, is no longer employed by the Police Jury.

The employee's first day at work was Wednesday, August 24, 2022. On Sunday, August 28, 2022, the employee allegedly noticed a blocked culvert and contacted the juror for that area. The juror allegedly told the employee to contact the Road Supervisor for that area or the Road Superintendent. The employee fixed the culvert. While the employee had the road equipment out, he also graded an unmarked private road. The Road Superintendent notified the Secretary/Treasurer on September 12, 2022. A formal write-up was prepared and a warning was issued to the employee (violation of company policies) and filed in his personnel record. The employee signed the write-up and stated that he understood that he could not work on private roads or during non-working hours.

The Police Jury also consulted legal counsel on the matter and was advised not to release the details of the incident or the names of those involved as it may violate state law.

Recommendation:

1. The Police Jury should evaluate its written policies and procedures to ensure the design is adequate to prevent noncompliance with the Parish Transportation Act and the Louisiana Ethics Code.
2. The Police Jury should formally train employees and officials to ensure that they understand what is allowed and unallowed by state law.
3. The Police Jury should require employees to sign, at least annually, that they have read all police jury written policies and procedures.

Current Status:

This condition is cleared as of December 31, 2023.

Section II- Single Audit and Uniform Guidance

2022-001 **Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing No. 21.027)**

Condition:

The Police Jury awarded to a water system (the System) a portion of the funds received under the grant. The Police Jury did not advise the System of federal, state, and local procurement requirements. The System's engineer estimated the project to total \$252,228. The project included four water wells. The System considered each water well to be a separate project. Therefore, only quotes were obtained when formal bids were required.

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023 (continued)

Recommendation:

We recommend that the Police Jury evaluate its written policy and procedures and revise them as necessary to ensure compliance in the future. The policies and procedures should include the process for awarding funds to subrecipients.

Current Status:

This condition is cleared as of December 31, 2023.

Union Parish Police Jury

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

OFFICERS:

August 29th, 2024

*PRESIDENT
GLENN HUTTO*

*VICE-PRESIDENT
MICHAEL G. HOLLEY*

*PAULA H. STRICKLAND
SEC-TREASURER*

Maxwell CPA, LLC
PO Box 1327
Sterlington, LA 71280

Corrective Action Plan

MEMBERS:

*DISTRICT 1
CURTIS MOSES*

The Union Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2023.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

*DISTRICT 2
NATHAN PILGREEN*

Section 2: Financial Statement Findings

*DISTRICT 3
MICHAEL G. HOLLEY*

2023-001: Internal Controls over Accounting for the Transitional Work Program
Responsible Official: Sheriff Dusty Gates, Chairman for the Union Parish Detention Center Commission

*DISTRICT 4
GLENN HUTTO*

Corrective Action Planned: The Union Parish Detention Center Commission approved the hiring of Kenneth D. Folden & Company, CPA, LLC to outsource the TWP accounting function effective 4/25/24. Their duties include, but are not limited to submitting monthly fiscal packages, remit child support payments, handling all accounting associated with TWP and bank reconciliations for TWP.

*DISTRICT 5
BEN BRIDGES*

*DISTRICT 6
RUSSELL WADE*

2023-002: Compliance with Annual Filing Deadline
Responsible Person: Paula Strickland, Secretary/Treasurer


*DISTRICT 7
JEREMY HOBBS*

Corrective Action Planned: The Police Jury will ensure that the audit is submitted within the Annual Filing Deadline.

*DISTRICT 8
BRENDA ABERCROMBIE*

Sincerely,

*DISTRICT 9
ANDREW FORD, JR.*



Paula H. Strickland
Secretary/Treasurer
Union Parish Police Jury

AN EQUAL OPPORTUNITY EMPLOYER



ON APPLYING AGREED-UPON PROCEDURES

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

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

The Union Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023, through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:¹
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff

¹ For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization's operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.



procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. ***Ethics***², including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Findings: No exceptions noted.

2) Board or Finance Committee³

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

² The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the nonprofit should have written policies and procedures relating to ethics.

³ These procedures are not applicable to entities managed by a single elected official, such as a sheriff or assessor.

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board’s enabling legislation, charter, bylaws, or other equivalent document.
- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds⁴, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds⁵ if those public funds comprised more than 10% of the entity’s collections during the fiscal period.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management’s corrective action plan at each meeting until the findings are considered fully resolved.⁶

Findings: No exceptions noted.

3) *Bank Reconciliations*

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management’s representation that the listing is complete. Ask management to identify the entity’s main operating account. Select the entity’s main operating account and randomly select 4 additional accounts⁷ (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

⁴Proprietary fund types are defined under GASB standards and include enterprise and internal service funds. The related procedure addresses these funds as a way to verify that boards are provided with financial information necessary to make informed decisions about entity operations, including proprietary operations that are not required to be budgeted under the Local Government Budget Act.

⁵ R.S. 24:513 (A)(1)(b)(iv) defines public funds.

⁶ No exception is necessary if management’s opinion is that the cost of taking corrective action for findings related to improper segregation of duties or inadequate design of controls over the preparation of the financial statements being audited exceeds the benefits of correcting those findings.

⁷ Accounts selected may exclude savings and investment accounts that are not part of the entity’s daily business operations.

Findings: No exceptions noted.

4) Collections (excluding electronic funds transfers)⁸

- A. Obtain a listing of deposit sites⁹ for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations¹⁰ and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - i. Observe that receipts are sequentially pre-numbered.¹¹
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

⁸ The Collections category is not required to be performed if the entity has a third-party contractor performing all collection functions (e.g., receiving collections, preparing deposits, and making deposits).

⁹ A deposit site is a physical location where a deposit is prepared and reconciled.

¹⁰ A collection location is a physical location where cash is collected. An entity may have one or more collection locations whose collections are brought to a deposit site for deposit. For example, in a school district a collection location may be a classroom and a deposit site may be the school office. For school boards only, the practitioner should consider the deposit site and collection location to be the same if there is a central person (secretary or bookkeeper) through which collections are deposited.

¹¹ The practitioner is not required to test for completeness of revenues relative to classroom collections by teachers.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt¹² at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

Findings: One exception noted that an employee at the Union Parish Detention Center has access to cash and prepares the deposit slip. One exception noted for multiple people having access to cash.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

- C. For each location selected under procedure #5A above, obtain the entity’s non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management’s representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

¹² As required by Louisiana Revised Statute 39:1212.

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

Findings: No exceptions noted.

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

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards¹³. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
 - i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection)¹⁴. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

¹³ Including cards used by school staff for either school operations or student activity fund operations.

¹⁴ For example, if 3 of the 5 cards selected were fuel cards, transactions would only be selected for each of the 2 credit cards. Conceivably, if all 5 cards randomly selected under procedure #7B were fuel cards, procedure #7C would not be applicable.

Findings: No exceptions noted.

7) *Travel and Travel-Related Expense Reimbursements*¹⁵ (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
 - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
 - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Findings: No exceptions noted.

8) *Contracts*

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law¹⁶ (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

¹⁵ Non-travel reimbursements are not required to be inspected under this category.

¹⁶ If the entity has adopted the state Procurement Code, replace “Louisiana Public Bid Law” with “Louisiana Procurement Code.”

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

Findings: No exceptions noted.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials¹⁷ employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials¹⁸ documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Findings: Two exceptions were noted for an employee of the Detention Center whose authorized payrate did not match what was paid out.

¹⁷ "Officials" would include those elected, as well as board members who are appointed.

¹⁸ Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.

10) *Ethics*¹⁹

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Findings: One employee of the Police Jury and one employee of the Detention Center did not complete the required training.

11) *Debt Service*²⁰

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Findings: No exceptions noted.

12) *Fraud Notice*²¹

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

¹⁹ The Louisiana Code of Governmental Ethics (Ethics Code) is generally not applicable to nonprofit entities but may be applicable in certain situations, such as councils on aging. If the Ethics Code is applicable to a nonprofit, the procedures should be performed.

²⁰ This AUP category is generally not applicable to nonprofit entities. However, if applicable, the procedures should be performed.

²¹ Observation may be limited to those premises that are visited during the performance of other procedures under the AUPs and the notice is available for download at www.la.gov/hotline

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

Findings: No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
 - i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Findings: I performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment²²

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

²² While it appears to be a good practice for charter schools to ensure it has policies and training for sexual harassment, charter schools do not appear required to comply with the Prevention of Sexual Harassment Law (R.S. 42:341 et seq). An individual charter school, through the specific provisions of its charter, may mandate sexual harassment training.

- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Findings: One employee of the Police Jury and one employee of the Detention Center did not complete the required training.

Management’s Response

We agree with the results of the procedures and will address the identified exception.

I was engaged by the Union Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Union Parish Police Jury and to meet my 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.

Maxwell CPA, LLC

Sterlington, Louisiana
August 29, 2024