

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**



**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

**Union Parish Police Jury
Farmerville, Louisiana**

Independent Auditor's Report
December 31, 2020

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Police Jury, as of December 31, 2020, 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.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Police Jury, as of December 31, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 47-52), schedule of funding progress (OPEB) (page 53), schedule of employer's proportionate share of net pension liability (Pension) (page 54), and the schedule of employer's contributions to retirement systems (page 55) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Union Parish Police Jury
Farmerville, Louisiana**

Independent Auditor's Report
December 31, 2020

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining nonmajor fund financial statements; schedule of compensation paid police jurors; and the schedule of compensation, benefits, reimbursements and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements; schedule of compensation paid police jurors; the schedule of compensation, benefits, reimbursements and other payments to the agency head; and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements; schedule of compensation paid police jurors; and the schedule of compensation, benefits, reimbursements and payments to the agency head and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2021, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
December 29, 2021

Basic Financial Statements

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

ASSETS	
Cash and cash equivalents	\$ 17,661,340
Investments	2,513,372
Receivables	3,671,190
Capital assets, net of accumulated depreciation	<u>9,958,129</u>
TOTAL ASSETS	<u>33,804,031</u>
DEFERRED OUTFLOWS	
Deferred outflows - pension related	<u>691,719</u>
LIABILITIES	
Cash overdraft	6,601
Accounts, salaries and other payables	492,978
Deposits due others	77,102
Compensated absences	535,898
Capital lease payable	85,145
Public building revenue bonds due within one year	22,000
Public building revenue bonds due in more than one year	95,000
Net OPEB obligation	747,684
Net pension liability	43,604
Landfill closure/postclosure care	<u>9,993,724</u>
TOTAL LIABILITIES	<u>12,099,734</u>
DEFERRED INFLOWS	
Deferred inflows - pension related	1,029,266
Grant revenues pending	<u>5,023</u>
Total deferred inflows	<u>1,034,289</u>
NET POSITION	
Net investment in capital assets	9,755,984
Restricted for landfill closure/postclosure care	8,227,564
Unrestricted	<u>3,378,179</u>
TOTAL NET POSITION	<u>\$ 21,361,727</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, 2020**

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,241,857	\$ 380,761	\$ 150,652	\$ -	\$ (710,444)
Public safety	5,122,574	4,334,541	1,013,361	125,000	350,328
Public works	5,553,691	1,396,330	657,904	2,652	(3,496,805)
Health and welfare	3,499,778	2,820	3,147,637	-	(349,321)
Culture and recreation	585,741	11,585	51,673	-	(522,483)
Economic development and assistance	55,870	-	-	-	(55,870)
Transportation	242,542	-	19,925	32,482	(190,135)
Interest expense	5,676	-	-	-	(5,676)
Total governmental activities	<u>\$16,307,729</u>	<u>\$ 6,126,037</u>	<u>\$ 5,041,152</u>	<u>\$ 160,134</u>	<u>(4,980,406)</u>
General revenues:					
Property taxes levied for:					
General purposes					700,259
Public works					1,783,571
Culture and recreation					532,057
Sales and use taxes levied for public works					2,662,708
Other taxes, penalties and interest					24,181
Grants and contributions not restricted to specific programs					664,899
Unrestricted investment earnings					10,929
Restricted investment earnings					19,890
Donations					10,714
Other					612,666
Total general revenues					<u>7,021,874</u>
Change in net position					<u>2,041,468</u>
Net position at beginning of year					<u>19,320,259</u>
Net position at end of year					<u>\$21,361,727</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2020**

ASSETS	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 509,286	\$ 108,739	\$ 1,398,906	\$ 13,120,698	\$ 706,055	\$ 1,817,656	\$ 17,661,340
Investments	531,660	162,272	309,604	846,424	40,463	622,949	2,513,372
Receivables	808,492	983,302	811,464	316,411	201,486	550,035	3,671,190
Total assets	<u>\$ 1,849,438</u>	<u>\$ 1,254,313</u>	<u>\$ 2,519,974</u>	<u>\$ 14,283,533</u>	<u>\$ 948,004</u>	<u>\$ 2,990,640</u>	<u>\$ 23,845,902</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY							
Liabilities:							
Cash overdraft	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ 6,313	\$ 6,601
Accounts payable	33,641	65,296	42,501	42,315	40,743	27,032	251,528
Salaries and related payables	189,841	11,147	-	4,266	26,657	9,539	241,450
Deposits due others	-	75,100	2,000	-	-	-	77,100
Total liabilities	<u>223,770</u>	<u>151,543</u>	<u>44,501</u>	<u>46,581</u>	<u>67,400</u>	<u>42,884</u>	<u>576,679</u>
Deferred inflows:							
Grant revenues pending	-	-	-	-	-	5,023	5,023
Fund equity - fund balances:							
Restricted	-	1,102,770	2,475,473	14,236,952	880,604	2,949,046	21,644,845
Unassigned	1,625,668	-	-	-	-	(6,313)	1,619,355
Total fund equity - fund balances	<u>1,625,668</u>	<u>1,102,770</u>	<u>2,475,473</u>	<u>14,236,952</u>	<u>880,604</u>	<u>2,942,733</u>	<u>23,264,200</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 1,849,438</u>	<u>\$ 1,254,313</u>	<u>\$ 2,519,974</u>	<u>\$ 14,283,533</u>	<u>\$ 948,004</u>	<u>\$ 2,990,640</u>	<u>\$ 23,845,902</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS'
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Total fund balances - governmental funds \$ 23,264,200

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

Some assets are not financial resources.

Capital assets 9,958,129

Deferred items for pension related items are not reported in the fund statements:

Deferred outflows 691,719

Deferred inflows (1,029,266)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements:

Compensated absences (535,898)

Capital lease payable (85,145)

Revenue bonds (117,000)

Net OPEB obligation (747,684)

Net pension liability (43,604)

Landfill closure/postclosure obligation (9,993,724)

Net position of governmental activities \$ 21,361,727

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:									
Taxes:									
Ad valorem	\$ 700,259	\$ 972,427	\$ 811,144	\$ -	\$ -	\$ -	\$ -	\$ 532,057	\$ 3,015,887
Sales and use	-	-	-	2,662,708	-	-	-	-	2,662,708
Other taxes, penalties, and interest	24,181	-	-	-	-	-	-	-	24,181
Licenses and permits	193,207	-	-	-	-	-	-	-	193,207
Intergovernmental funds:									
Federal funds	38,791	15,896	22,264	137,320	871,944	2,486,819	32,482	715,666	4,321,182
State funds:									
Severance taxes	650,252	-	-	-	-	-	-	-	650,252
State revenue sharing	55,194	75,168	75,168	-	-	-	-	44,898	250,428
Parish transportation	-	341,459	-	-	-	-	-	12,064	353,523
Fire insurance rebate	92,072	-	-	-	-	-	-	-	92,072
Other state funds	59,006	86	-	-	-	-	-	139,636	198,728
Fees, charges and commissions for services	33,716	-	-	1,396,330	3,716,970	-	-	624,540	5,771,556
Fines and forfeitures	-	-	-	-	-	-	-	116,250	116,250
Use of money and property	29,277	1,045	1,997	12,433	261	-	-	30,830	75,843
Other revenues	11,759	162,701	-	8,228	29,583	-	-	69,168	281,439
Donations	-	-	-	-	-	-	-	10,714	10,714
Total revenues	<u>1,887,714</u>	<u>1,568,782</u>	<u>910,573</u>	<u>4,217,019</u>	<u>4,618,758</u>	<u>2,486,819</u>	<u>32,482</u>	<u>2,295,823</u>	<u>18,017,970</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Expenditures:									
Current:									
General government:									
Legislative	\$ 145,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,619
Judicial	265,758	-	-	-	-	-	-	108,441	374,199
Elections	27,453	-	-	-	-	-	-	-	27,453
Finance and administrative	215,544	-	-	-	-	-	-	2,223	217,767
Other general government	424,707	-	-	-	-	-	-	-	424,707
Public safety	411,922	-	-	-	3,831,810	-	-	687,107	4,930,839
Public works	-	1,849,299	483,662	1,270,059	-	-	-	843,895	4,446,915
Health and welfare	267,738	-	-	-	-	2,486,819	-	730,255	3,484,812
Culture and recreation	1,800	-	-	-	-	-	-	488,055	489,855
Economic development and assistance	53,114	-	-	-	-	-	-	-	53,114
Transportation	-	-	-	-	-	-	32,482	41,681	74,163
Debt service	-	-	-	-	-	-	-	26,676	26,676
Capital outlay	-	-	-	24,450	10,000	-	-	396,960	431,410
Total expenditures	1,813,655	1,849,299	483,662	1,294,509	3,841,810	2,486,819	32,482	3,325,293	15,127,529
Excess (deficiency) of revenues over expenditures	74,059	(280,517)	426,911	2,922,510	776,948	-	-	(1,029,470)	2,890,441
Other sources (uses):									
Operating transfers in	284,513	275,000	-	-	-	-	-	1,012,000	1,571,513
Operating transfers out	(287,000)	-	-	(1,275,000)	-	-	-	(9,513)	(1,571,513)
Total other sources (uses)	(2,487)	275,000	-	(1,275,000)	-	-	-	1,002,487	-
Net change in fund balances	71,572	(5,517)	426,911	1,647,510	776,948	-	-	(26,983)	2,890,441
Fund balances (deficit) at beginning of year	1,554,096	1,108,287	2,048,562	12,589,442	103,656	-	-	2,969,716	20,373,759
Fund balances (deficit) at end of year	\$ 1,625,668	\$ 1,102,770	\$ 2,475,473	\$ 14,236,952	\$ 880,604	\$ -	\$ -	\$ 2,942,733	\$ 23,264,200

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

Net change in fund balances - total governmental funds \$ 2,890,441

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

Capital outlay	431,410
Depreciation	(928,395)

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

61,886

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

Net change in OPEB liability	291,180
Net change in net pension liability and deferred items	15,719
Net change in landfill closure/postclosure liability	<u>(720,772)</u>
Change in net position of governmental activities	<u>\$ 2,041,469</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2020**

ASSETS

Cash and cash equivalents	\$ 359,910
Other assets	<u>5,248</u>
TOTAL ASSETS	<u>\$ 365,158</u>

LIABILITIES

Due to inmates	<u>\$ 365,158</u>
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The accompanying notes are an integral part of these financial statements.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020**

Unsettled balances due to prisoners and others - beginning	\$ 286,743
Additions	2,062,850
Reductions	<u>1,984,435</u>
Unsettled balances due to prisoners and others - ending	<u><u>\$ 365,158</u></u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Introduction

Union Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by nine police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2020. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

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

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

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

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

GASB Statement No. 14, *The Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for Union Parish consist of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Introduction (Continued)

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

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Introduction (Continued)

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-wide and fund financial statements

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement focus, basis of accounting, and financial statement presentation

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

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

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

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

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

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

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Fund Balance Type Definitions

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and investments

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

Receivables and payables

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

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

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General	2.79	2.79	Indefinite
Road Maintenance	6.15	6.15	2026
Road Construction	5.13	5.13	2026
Library	2.40	2.40	2026
Library - Support	1.00	1.00	2019
Council on Aging	1.63	1.63	2022

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and payables

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2018 assessed valuation (amounts expressed in thousands):

	2020 Assessed Valuation	Percent of Total Assessed Valuation
Midcontinent Express Pipeline, LLC	\$ 14,482,240	7.33%
Foster Poultry Farms	12,511,030	6.33%
Gulf Crossing Pipeline Company	9,120,560	4.62%
Claiborne Electric Coop	5,496,190	2.78%
CenturyTel Service Group, LLC	4,383,979	2.22%
Enable Gas Transmission, LLC	3,492,590	1.77%
Entergy Louisiana, Inc.	2,978,080	1.51%
Enviro Services Rental, LLC	2,340,333	1.18%
Weyerhaeuser Company	1,884,399	0.95%
Origin Bank	1,492,079	0.76%
Total	<u>\$ 58,181,480</u>	<u>29.45%</u>

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

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

Capital assets

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Compensated absences

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

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated absences (continued)

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

Long-term obligations

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

Restricted net position

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

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

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

Extraordinary and special items

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

Estimates

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 2 - CASH AND CASH EQUIVALENTS

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

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2019, the police jury has cash and cash equivalents (book balances) totaling \$18,021,250 (including \$8,227,564 in the landfill assurance trust account, \$171,126 in the inmate trust agency fund, and \$188,784 in the inmate banking agency fund) as follows:

Demand deposits	\$ 17,660,740
Petty cash	<u>600</u>
Total	\$ 17,661,340
Amounts held in agency funds	<u>359,910</u>
Total	<u><u>\$ 18,021,250</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 the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2020, the police jury had bank balances of \$18,198,384 (including \$8,227,564 in the landfill assurance trust account, \$175,493 in the inmate trust agency fund, and \$188,866 in the inmate banking agency fund) of which \$17,698,384 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 500,000</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	<u>17,698,384</u>
Total balances exposed to custodial credit risk	<u>17,698,384</u>
Total bank balances	<u><u>\$ 18,198,384</u></u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 3 - INVESTMENTS

Investments held at December 31, 2020, consist of \$2,513,372 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

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

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

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 4 - RECEIVABLES

The receivables of \$3,671,190 at December 31, 2020, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 634,390	\$ -	\$ 172,176	\$ -	\$ 1,926	\$ 808,492
Road Maintenance	882,695	-	100,607	-	-	983,302
Road Construction	736,296	-	75,168	-	-	811,464
Sales Tax Landfill	312,873	-	-	-	3,538	316,411
Detention Center	-	-	201,109	-	377	201,486
Other governmental	486,679	371	61,863	517	605	550,035
Total	<u>\$3,052,933</u>	<u>\$ 371</u>	<u>\$ 610,923</u>	<u>\$ 517</u>	<u>\$ 6,446</u>	<u>\$3,671,190</u>

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers during the year ended December 31, 2020, were as follows:

	Transfers out			
	General	Sales Tax Landfill	Nonmajor	Total
Transfers in General	\$ 275,000	\$ -	\$ 9,513	\$ 284,513
Road Maintenance	-	275,000	-	275,000
Solid Waste	-	1,000,000	-	1,000,000
Nonmajor Funds	12,000	-	-	12,000
Total	<u>\$ 287,000</u>	<u>\$1,275,000</u>	<u>\$ 9,513</u>	<u>\$ 1,571,513</u>

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 6 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2020, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,180,106	\$ -	\$ -	\$ 1,180,106
Capital assets being depreciated:				
Land improvements	1,793,309	-	-	1,793,309
Buildings and improvements	9,361,191	-	-	9,361,191
Other improvements	2,464,857	-	-	2,464,857
Fire, sewer and water system improvements	2,285,608	-	-	2,285,608
Public works equipment	6,376,477	241,276	-	6,617,753
Vehicles	1,931,804	10,000	-	1,941,804
Office furniture and equipment	162,587	91,695	-	254,282
Library:				
Building and improvements	230,302	-	-	230,302
Vehicle	105,530	-	-	105,530
Office furniture and equipment	39,692	-	-	39,692
Books and videos	1,041,152	88,439	(50,058)	1,079,533
Total capital assets being depreciated	<u>25,792,509</u>	<u>431,410</u>	<u>(50,058)</u>	<u>26,173,861</u>
Less accumulated depreciation for:				
Land improvements	951,439	59,348	-	1,010,787
Buildings and improvements	5,373,739	231,340	-	5,605,079
Other improvements	505,167	113,606	-	618,773
Fire, sewer and water system improvements	1,531,141	54,903	-	1,586,044
Public works equipment	5,085,153	324,948	-	5,410,101
Vehicles	1,804,407	43,097	-	1,847,504
Office furniture and equipment	149,660	6,256	-	155,916
Library:				
Building and improvements	213,169	4,527	-	217,696
Vehicle	105,530	-	-	105,530
Office furniture and equipment	39,692	-	-	39,692
Books and videos	758,405	90,370	(50,058)	798,717
Total accumulated depreciation	<u>16,517,502</u>	<u>928,395</u>	<u>(50,058)</u>	<u>17,395,839</u>
Total capital assets being depreciated, net	<u>9,275,007</u>	<u>(496,985)</u>	<u>-</u>	<u>8,778,022</u>
Total capital assets, net	<u>\$ 10,455,114</u>	<u>\$ (496,985)</u>	<u>\$ -</u>	<u>\$ 9,958,129</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 6 – CAPITAL ASSETS (CONTINUED)

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

General government	\$ 27,784
Public safety	191,735
Public works	426,889
Health and welfare	14,966
Culture and recreation	95,886
Economic development and assistance	2,756
Transportation	168,379
	<u>\$ 928,395</u>

NOTE 7 - LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2020:

	Beginning Balance	Additions	Deductions	Ending Balance
Public Revenue Bonds, Series 2011	\$ 138,000	\$ -	\$ (21,000)	\$ 117,000
Equipment Lease - Purchase Zipper	126,031	-	(40,886)	85,145
Compensated Absences	535,898	300,000	(300,000)	535,898
OPEB Obligation	1,038,864	-	(291,180)	747,684
Net Pension Liability	2,125,322	1,043	(2,082,761)	43,604
Landfill Closure/Post Closure Care	9,272,952	720,772	-	9,993,724
Total	<u>\$ 9,502,758</u>	<u>\$ 1,021,815</u>	<u>\$ (2,735,827)</u>	<u>\$ 11,523,055</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Historically, adjustments to the compensated absence liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the 2019 liability balance is a fair estimate of the liability as of December 31, 2020. Additions were estimated. Deductions were assumed to be equal to additions to arrive at the same liability.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)

Outstanding bonds and leases consist of the following individual issues:

Public Building Revenue Bonds, Series 2011 - \$325,000 dated May 3, 2011, for the purchase of a building for the Union Parish Assessor, principal due in annual installments of \$12,000 to \$25,000 through August 1, 2025, interest 1.25% to 4.4% per annum, payments made from Tax Assessor Building Fund. \$ 117,000

Equipment Lease-Purchase Agreement - \$204,580 dated October 30, 2017, for the purchase of an Asphalt Zipper, principal due in annual installments of about \$45,000 through October 31, 2022, interest 2.9% per month \$ 85,145

The annual requirements to amortize all issues of indebtedness outstanding at December 31, 2020, are as follows:

Public Building Revenue Bonds, Series 2011 - \$325,000			
	Principal	Interest	Total
2021	\$ 22,000	\$ 4,899	\$ 26,899
2022	23,000	4,041	27,041
2023	23,000	3,098	26,098
2024	24,000	2,132	26,132
2025	25,000	1,100	26,100
Totals	\$ 117,000	\$ 15,270	\$ 132,270

Equipment Lease-Purchase, Zipper - \$204,580			
	Principal	Interest	Total
2021	\$ 42,000	\$ 2,319	\$ 44,319
2022	43,145	1,175	44,320
Totals	\$ 85,145	\$ 3,494	\$ 88,639

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
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NOTE 8 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

Plan Description

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

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

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

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

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

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

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

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

For the year ended December 31, 2020, the Union Parish Police Jury's total payroll for all employees was \$4,001,011. Total covered payroll was \$3,111,111. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 12.25% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Union Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2020 were \$381,111. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

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

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

At December 31, 2020, the Employer reported a liability of \$21,394 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019, the Police Jury's proportion was 0.454478%, which was an decrease of 0.019606% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Union Parish Police Jury recognized pension expense of \$414,504 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$391,761). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2020 was \$22,743.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2020, the Union Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-	\$191,525
Changes in assumption	298,799	-
Net difference between projected and actual earnings on pension plan investments	-	801,972
Changes in employer’s portion of beginning net pension liability	4,022	21,679
Differences between employer contributions and proportionate share of employer contributions	1,533	8,604
Subsequent measurement contributions	381,111	-
Total	\$685,465	\$1,023,780

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

Year ended December 31,	
2021	(\$162,887)
2022	(207,421)
2023	11,957
2024	(361,066)
2025	-

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019, are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	4.75%
Inflation Rate	2.40%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 6.50% for the year ended December 31, 2019.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Best estimates of arithmetic real rates of return for each major asset class included in the System’s target asset allocation as of December 31, 2019 are summarized in the following table:

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

Discount Rate

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s proportionate share of net pension liability	\$2,312,335	\$21,394	\$(1,898,369)

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Payables to the Pension Plan

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

Plan Fiduciary Net Position

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

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

Plan Description

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

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

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

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

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

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

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

For the year ended December 31, 2020, the Union Parish Policy Jury total payroll for all employees was \$15,241. Total covered payroll was \$13,969. Covered payroll refers to all compensation paid by the Union Parish Registrar of Voters to active employees covered by the Plan.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

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

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2020, the actual employer contribution rate was 18.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The contributions are deducted from the employee's wages or salary and remitted by the Union Parish Registrar of Voters to the System monthly. The Union Parish Policy Jury contributions to the System for the year ending December 31, 2020 were \$2,514.

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

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

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

At December 31, 2020, the Employer reported a liability of \$22,210 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Union Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Policy Jury long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Policy Jury proportion was 0.10310%, which was an decrease of 0.01009% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Union Parish Registrar of Voters recognized pension expense of \$4,619 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,034). Total pension expense for the Union Registrar of Voters for the year ended December 31, 2020 was \$1,585.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2020, the Union Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-	\$3,585
Changes in assumption	4,095	-
Net difference between projected and actual earnings on pension plan investments	594	-
Changes in employer’s portion of beginning net pension liability	168	1,874
Differences between employer contributions and proportionate share of employer contributions	-	28
Subsequent measurement contributions	1,399	-
Total	\$6,256	\$5,487

The \$1,399 reported as deferred outflows of resources related to pensions resulting from the Union Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2021	\$(995)
2022	97
2023	(235)
2024	503

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020, are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense
Salary increases	5.25% (2.30% inflation/2.95% merit)
Mortality rates	RP-2000 Health Annuitant Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2020-5 years 2019-5 years 2018-5 years 2017-5 years 2016-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

During the year ended June 30, 2020, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality. The mortality was then projected forward to a period equivalent to the estimated duration of the System’s liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 6.40% for the year ended June 30, 2020.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2020 were as follows:

Asset Class	Target Allocation %	Real Return Arithmetic Basis %	Long-Term Expected Real Rate of Return %
Domestic equities	37.5	7.50	2.81
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	10.0	4.50	0.45
Totals	100%		6.25%
Inflation			2.50
Expected arithmetic nominal return			8.75%

Discount Rate

The discount rate used to measure the total pension liability was 6.40% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems’ Actuarial Committee, taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Union Parish Policy Jury proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Policy Jury proportionate share of the 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:

	1.0% Decrease	Current Discount Rate	1.0% Increase
Employer’s proportionate share of net pension liability	\$36,474	\$22,210	\$10,054

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)

Payables to the Pension Plan

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

Plan Fiduciary Net Position

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

NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

General Information about the OPEB Plan

Plan description

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

Benefits Provided

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Employees covered by benefit terms

At December 31, 2020, the following employees were covered by the benefit term:

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

Total OPEB Liability

The Jury's total OPEB liability (TOL) of \$747,684 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

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

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

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to December 31, 2020.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
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NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Changes in the Total OPEB Liability:

Balance at December 31, 2019	<u>\$ 1,038,864</u>
Changes for the year:	
Service Cost	53,579
Interest	42,717
Differences between expected and actual experience	(335,437)
Changes in assumptions	49,087
Benefit payments and net transfers	<u>(101,126)</u>
Net Change	<u>(291,180)</u>
Balance at December 31, 2020	<u>\$ 747,684</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 or 1-percentage-point higher than the current discount rate:

	1.00% Decrease (1.12%)	Current Discount (2.12%)	1.00% Increase (3.12%)
Total OPEB Liability	<u>\$ 789,790</u>	<u>\$ 747,684</u>	<u>\$ 707,677</u>

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

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

	1.00% Decrease (3.50%)	Current Discount (4.50%)	1.00% Increase (5.50%)
Total OPEB Liability	<u>\$ 686,170</u>	<u>\$ 747,684</u>	<u>\$ 821,423</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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

For the year ended December 31, 2020, the Jury recognized OPEB expense of \$35,629. At December 31, 2020, the Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (264,370)
Changes in assumptions	38,687	-
Net difference between projected and actual investments	-	-
Total	<u>\$ 38,687</u>	<u>\$ (264,370)</u>

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

Years ending December 31:	
2021	\$ (60,667)
2022	(60,667)
2023	(60,667)
2024	(43,682)
2025	-
Thereafter	-

NOTE 10 - RISK MANAGEMENT

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

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

The \$9,993,724 reported as landfill closure and post-closure care liability at December 31, 2020, represents seventy-two percent of the estimated capacity of the currently active cells. For the year ended December 31, 2020, the Police Jury recognized expenses of \$720,772. The police jury will recognize the remaining estimated cost of closure and post-closure care of \$3,895,457 as the remaining capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2020. 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, 2020, there is approximately 1,708,452 tons of Type II waste in the landfill. As shown on the statement of net position, the police jury has restricted \$8,227,564 at December 31, 2020, for landfill post-closure care costs. The estimated closure and post-closure care costs were updated in 2020. The new estimate has been used in these financial statements. An estimate is required to provide the Louisiana Department of Environmental Quality with a financial assurance plan. The purpose of the plan is to demonstrate that the police jury will have the financial resources to properly close the landfill at its completion and also establish and maintain ground water monitoring activities for a period of thirty years. The closure and post-closure care cost estimates will be adjusted annually based on the United States Department of Commerce's Producer Price Index. Over the years since the jury's first estimate in 1995, the methodology for depositing waste into the landfill has changed to allow for more deposits than originally planned on the same area of ground.

NOTE 12 - EMERGENCY 911 WIRELESS SERVICE

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 29, 2021, the date on which the financial statements were available to be issued.

NOTE 14 – CONTINGENCIES

The Police Jury is involved in litigation. The Police Jury believes that it has reasonable defenses. Any potential damages against the Police Jury would be covered by its liability insurance policy.

NOTE 15 – NEW ACCOUNTING STANDARDS

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

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. This Statement was implemented in 2020. This Statement did not have a significant impact on the Police Jury's financial statements.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

Required Supplemental Information

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 685,000	\$ 704,590	\$ 700,259	\$ (4,331)
Other taxes, penalties, and interest	25,000	24,182	24,181	(1)
Licenses and permits	193,285	193,125	193,207	82
Intergovernmental funds:				
Federal funds	2,700	38,791	38,791	-
Severance taxes	855,000	533,269	650,252	116,983
State revenue sharing	60,000	55,194	55,194	-
Fire insurance rebate	95,000	92,072	92,072	-
Other state funds	35,000	59,006	59,006	-
Fees, charges, and commissions for services	51,800	33,807	33,716	(91)
Use of money and property	46,000	29,435	29,277	(158)
Other revenues	15,000	11,760	11,759	(1)
Total revenues	2,063,785	1,775,231	1,887,714	112,483
Expenditures:				
Current:				
General government:				
Legislative	182,940	145,733	145,619	(114)
Judicial	257,810	258,432	265,758	7,326
Elections	57,295	26,636	27,453	817
Finance and administrative	241,300	217,901	215,544	(2,357)
Other general government	569,670	410,307	424,707	14,400
Public safety	385,900	411,346	411,922	576
Health and welfare	273,800	267,742	267,738	(4)
Culture and recreation	1,800	1,800	1,800	-
Economic development and assistance	56,000	53,139	53,114	(25)
Capital outlay	1,000	-	-	-
Total expenditures	2,027,515	1,793,036	1,813,655	20,619
Excess (deficiency) of revenues over expenditures	36,270	(17,805)	74,059	91,864
Other sources (uses):				
Operating transfers in	975,000	275,000	284,513	9,513
Operating transfers out	(987,000)	(287,000)	(287,000)	-
Total other sources (uses)	(12,000)	(12,000)	(2,487)	9,513
Net change in fund balances	24,270	(29,805)	71,572	101,377
Fund balances at beginning of year	1,554,096	1,554,096	1,554,096	94,116
Fund balances at end of year	\$ 1,578,366	\$ 1,524,291	\$ 1,625,668	\$ 195,493

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 950,000	\$ 955,415	\$ 972,427	\$ 17,012
Intergovernmental funds:				
Federal funds	6,000	15,896	15,896	-
State revenue sharing	76,500	75,168	75,168	-
Parish transportation	375,000	347,000	341,459	(5,541)
Other state funds	101,000	86	86	-
Fees, charges, and commissions for services	100,000	-	-	-
Use of money and property	4,000	1,050	1,045	(5)
Other revenues	5,000	136,142	162,701	26,559
Total revenues	<u>1,617,500</u>	<u>1,530,757</u>	<u>1,568,782</u>	<u>38,025</u>
Expenditures:				
Current:				
Public works	1,712,880	1,780,368	1,849,299	(68,931)
Capital outlay	150,000	44,319	-	44,319
Total expenditures	<u>1,862,880</u>	<u>1,824,687</u>	<u>1,849,299</u>	<u>(24,612)</u>
Excess (deficiency) of revenues over expenditures	<u>(245,380)</u>	<u>(293,930)</u>	<u>(280,517)</u>	<u>13,413</u>
Other sources (uses):				
Operating transfers in	275,000	275,000	275,000	-
Operating transfers out	-	-	-	-
Total other sources (uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>-</u>
Net change in fund balances	29,620	(18,930)	(5,517)	13,413
Fund balances at beginning of year	1,000,457	1,108,287	1,108,287	-
Fund balances at end of year	<u>\$ 1,030,077</u>	<u>\$ 1,089,357</u>	<u>\$ 1,102,770</u>	<u>\$ 13,413</u>

UNION PARISH POLICE JURY
 FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - ROAD CONSTRUCTION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2020

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 780,000	\$ 796,954	\$ 811,144	\$ 14,190
Federal funds	5,000	22,265	22,264	(1)
State revenue sharing	75,000	75,168	75,168	-
Use of money and property	6,000	2,000	1,997	(3)
Total revenues	<u>866,000</u>	<u>896,387</u>	<u>910,573</u>	<u>14,186</u>
Expenditures:				
Current:				
Public works	753,300	676,490	483,662	192,828
Capital outlay	100,000	-	-	-
Total expenditures	<u>853,300</u>	<u>676,490</u>	<u>483,662</u>	<u>192,828</u>
Excess (deficiency) of revenues over expenditures	<u>12,700</u>	<u>219,897</u>	<u>426,911</u>	<u>207,014</u>
Net change in fund balances	12,700	219,897	426,911	207,014
Fund balances at beginning of year	<u>2,238,062</u>	<u>2,048,562</u>	<u>2,048,562</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ 2,250,762</u></u>	<u><u>\$ 2,268,459</u></u>	<u><u>\$ 2,475,473</u></u>	<u><u>\$ 207,014</u></u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX LANDFILL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 2,500,000	\$ 2,613,300	\$ 2,662,708	\$ 49,408
Intergovernmental funds:				
Federal funds	-	137,321	137,320	(1)
Fees, charges, and commissions for services	1,286,000	1,442,215	1,396,330	(45,885)
Use of money and property	30,000	12,700	12,433	(267)
Other revenues	5,000	8,228	8,228	-
Total revenues	3,821,000	4,213,764	4,217,019	3,255
Expenditures:				
Current:				
Public works	3,602,605	1,251,011	1,270,059	(19,048)
Capital outlay	125,000	-	24,450	(24,450)
Total expenditures	3,727,605	1,251,011	1,294,509	(43,498)
Excess (deficiency) of revenues over expenditures	93,395	2,962,753	2,922,510	(40,243)
Other sources (uses):				
Operating transfers out	(2,575,000)	(1,875,000)	(1,875,000)	-
Net change in fund balances	(2,481,605)	1,087,753	1,647,510	559,757
Fund balances at beginning of year	11,680,572	12,589,442	12,589,442	-
Fund balances at end of year	\$ 9,198,967	\$ 13,677,195	\$ 14,236,952	\$ 559,757

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - DETENTION CENTER
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Intergovernmental funds:				
Federal funds	\$ -	\$ 871,944	\$ 871,944	\$ -
Fees, charges, and commissions for services	3,410,000	3,751,500	3,716,970	(34,530)
Use of money and property	1,000	262	261	(1)
Other revenues	27,500	29,880	29,583	(297)
Total revenues	3,438,500	4,653,586	4,618,758	(34,828)
Expenditures:				
Current:				
Public safety	3,777,100	3,915,456	3,831,810	83,646
Capital outlay	1,100	10,000	10,000	-
Total expenditures	3,778,200	3,925,456	3,841,810	83,646
Excess (deficiency) of revenues over expenditures	(339,700)	728,130	776,948	48,818
Other sources (uses):				
Operating transfers in	700,000	-	-	-
Net change in fund balances	360,300	728,130	776,948	48,818
Fund balances at beginning of year	30,862	103,656	103,656	-
Fund balances at end of year	\$ 391,162	\$ 831,786	\$ 880,604	\$ 48,818

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES
FOR MAJOR FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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

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

For the year ended December 31, 2019, 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, and the Workforce Investment Act Special Revenue Fund, which is accounted for on a June 30th fiscal year basis. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**POST EMPLOYMENT BENEFITS OTHER THAN PENSION
SCHEDULE OF FUNDING PROGRESS
AS OF DECEMBER 31, 2020**

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EMPLOYER'S CONTRIBUTIONS TO RETIREMENT SYSTEMS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

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

Other Supplemental Schedules

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
FOR THE YEAR ENDED DECEMBER 31, 2020**

ASSETS	ASSESSOR BUILDING DEBT		TOTAL
	SPECIAL REVENUE	SERVICE	
Cash and cash equivalents	\$ 1,807,345	\$ 10,311	\$ 1,817,656
Investments	622,949	-	622,949
Receivables	550,035	-	550,035
Total assets	<u>\$ 2,980,329</u>	<u>\$ 10,311</u>	<u>\$ 2,990,640</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY			
Liabilities:			
Cash overdraft	\$ 6,313	\$ -	\$ 6,313
Accounts payable	27,032	-	27,032
Salaries and related payables	9,539	-	9,539
Total liabilities	<u>42,884</u>	<u>-</u>	<u>42,884</u>
Deferred inflows - grant revenues pending	<u>5,023</u>	<u>-</u>	<u>5,023</u>
Fund equity - fund balances:			
Restricted	2,938,735	10,311	2,949,046
Unassigned	(6,313)	-	(6,313)
Total fund equity - fund balances	<u>2,932,422</u>	<u>10,311</u>	<u>2,942,733</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 2,980,329</u>	<u>\$ 10,311</u>	<u>\$ 2,990,640</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

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

	SPECIAL REVENUE	ASSESSOR BUILDING DEBT SERVICE	CAPITAL PROJECTS CDBG	TOTAL
Revenues:				
Taxes:				
Ad valorem	\$ 532,057	\$ -	\$ -	\$ 532,057
Intergovernmental funds:				
Federal funds	713,014	-	2,652	715,666
State revenue sharing	44,898	-	-	44,898
Parish transportation	12,064	-	-	12,064
Other state funds	139,636	-	-	139,636
Fees, charges, and commissions for services	624,540	-	-	624,540
Fines and forfeitures	116,250	-	-	116,250
Use of money and property	4,154	26,676	-	30,830
Other revenues	69,168	-	-	69,168
Donations	10,714	-	-	10,714
Total revenues	<u>2,266,495</u>	<u>26,676</u>	<u>2,652</u>	<u>2,295,823</u>
Expenditures:				
Current:				
General government:				
Judicial	108,441	-	-	108,441
Finance and administrative	2,223	-	-	2,223
Public safety	687,107	-	-	687,107
Public works	841,243	-	2,652	843,895
Health and welfare	730,255	-	-	730,255
Culture and recreation	488,055	-	-	488,055
Transportation	41,681	-	-	41,681
Debt service	-	26,676	-	26,676
Capital outlay	396,960	-	-	396,960
Total expenditures	<u>3,295,965</u>	<u>26,676</u>	<u>2,652</u>	<u>3,325,293</u>
Excess (deficiency) of revenues over expenditures	<u>(1,029,470)</u>	<u>-</u>	<u>-</u>	<u>(1,029,470)</u>
Other sources (uses):				
Operating transfers in	1,012,000	-	-	1,012,000
Operating transfers out	(9,513)	-	-	(9,513)
Total other sources (uses)	<u>1,002,487</u>	<u>-</u>	<u>-</u>	<u>1,002,487</u>
Net change in fund balances	(26,983)	-	-	(26,983)
Fund balances at beginning of year	<u>2,959,405</u>	<u>10,311</u>	<u>-</u>	<u>2,969,716</u>
Fund balances at end of year	<u>\$ 2,932,422</u>	<u>\$ 10,311</u>	<u>\$ -</u>	<u>\$ 2,942,733</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Nonmajor Special Revenue Funds

Solid Waste Collection Fund

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

Library Fund

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

Health Unit Fund

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

HUD Section 8 Housing Fund

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

Unemployment Fund

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

Airport Fund

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2020**

ASSETS	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Cash and cash equivalents	\$ 327,256	\$ 347,733	\$ 852,902	\$ 208,540	\$ 64,678	\$ 1,034	\$ 5,202	\$ 1,807,345
Investments	18,720	-	128,505	475,724	-	-	-	622,949
Receivables	17,481	-	532,183	-	371	-	-	550,035
Total assets	<u>\$ 363,457</u>	<u>\$ 347,733</u>	<u>\$ 1,513,590</u>	<u>\$ 684,264</u>	<u>\$ 65,049</u>	<u>\$ 1,034</u>	<u>\$ 5,202</u>	<u>\$ 2,980,329</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Cash overdraft	\$ 6,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,313
Accounts payable	-	-	27,032	-	-	-	-	27,032
Salaries and related payables	2,493	5,011	-	852	1,183	-	-	9,539
Total liabilities	<u>8,806</u>	<u>5,011</u>	<u>27,032</u>	<u>852</u>	<u>1,183</u>	<u>-</u>	<u>-</u>	<u>42,884</u>
Deferred inflows - grant revenues pending	-	-	-	-	5,023	-	-	5,023
Fund equity - fund balances:								
Restricted	360,964	342,722	1,486,558	683,412	58,843	1,034	5,202	2,938,735
Unassigned	(6,313)	-	-	-	-	-	-	(6,313)
Total fund equity - fund balances	<u>354,651</u>	<u>342,722</u>	<u>1,486,558</u>	<u>683,412</u>	<u>58,843</u>	<u>1,034</u>	<u>5,202</u>	<u>2,932,422</u>
Total liabilities and fund equity	<u>\$ 363,457</u>	<u>\$ 347,733</u>	<u>\$ 1,513,590</u>	<u>\$ 684,264</u>	<u>\$ 65,049</u>	<u>\$ 1,034</u>	<u>\$ 5,202</u>	<u>\$ 2,980,329</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

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

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ 532,057	\$ -	\$ -	\$ -	\$ -	\$ 532,057
Intergovernmental funds:								
Federal funds	49,345	-	2,851	-	660,818	-	-	713,014
State revenue sharing	-	-	44,898	-	-	-	-	44,898
Parish transportation	-	-	-	-	-	-	12,064	12,064
Other state funds	125,000	-	6,775	-	-	-	7,861	139,636
Fees, charges, and commissions for services	617,571	-	6,969	-	-	-	-	624,540
Fines and forfeitures	115,834	-	416	-	-	-	-	116,250
Use of money and property	263	-	826	3,065	-	-	-	4,154
Other revenues	61,381	-	963	-	-	2,223	4,601	69,168
Donations	-	-	10,714	-	-	-	-	10,714
Total revenues	<u>969,394</u>	<u>-</u>	<u>606,469</u>	<u>3,065</u>	<u>660,818</u>	<u>2,223</u>	<u>24,526</u>	<u>2,266,495</u>
Expenditures:								
Current:								
General government:								
Judicial	108,441	-	-	-	-	-	-	108,441
Finance and administrative	-	-	-	-	-	2,223	-	2,223
Public safety	687,107	-	-	-	-	-	-	687,107
Public works	-	841,243	-	-	-	-	-	841,243
Health and welfare	-	-	-	110,057	620,198	-	-	730,255
Culture and recreation	-	-	488,055	-	-	-	-	488,055
Transportation	-	-	-	-	-	-	41,681	41,681
Capital outlay	91,695	216,826	88,439	-	-	-	-	396,960
Total expenditures	<u>887,243</u>	<u>1,058,069</u>	<u>576,494</u>	<u>110,057</u>	<u>620,198</u>	<u>2,223</u>	<u>41,681</u>	<u>3,295,965</u>

UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA

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

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Excess (deficiency) of revenues over expenditures	<u>82,151</u>	<u>(1,058,069)</u>	<u>29,975</u>	<u>(106,992)</u>	<u>40,620</u>	<u>-</u>	<u>(17,155)</u>	<u>(1,029,470)</u>
Other sources (uses):								
Operating transfers in	-	1,000,000	-	-	-	-	12,000	1,012,000
Operating transfers out	<u>(9,513)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,513)</u>
Total other sources (uses)	<u>(9,513)</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>1,002,487</u>
Net change in fund balances	72,638	(58,069)	29,975	(106,992)	40,620	-	(5,155)	(26,983)
Fund balances at beginning of year	<u>282,013</u>	<u>400,791</u>	<u>1,456,583</u>	<u>790,404</u>	<u>18,223</u>	<u>1,034</u>	<u>10,357</u>	<u>2,959,405</u>
Fund balances at end of year	<u><u>\$ 354,651</u></u>	<u><u>\$ 342,722</u></u>	<u><u>\$ 1,486,558</u></u>	<u><u>\$ 683,412</u></u>	<u><u>\$ 58,843</u></u>	<u><u>\$ 1,034</u></u>	<u><u>\$ 5,202</u></u>	<u><u>\$ 2,932,422</u></u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Judicial Funds

Criminal Court Fund

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

Off-duty Officer Witness Fee Fund

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

Parish Litter Court

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

Public Safety Funds

Communications District Fund

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

Inmate Welfare Fund

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

Homeland Security Fund

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2020**

ASSETS	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNI-CATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
Cash and cash equivalents	\$ 6,950	\$ 17,532	\$ 758	\$ 181,048	\$ 120,968	\$ -	\$ 327,256
Investments	-	13	-	18,707	-	-	18,720
Receivables	292	-	225	16,964	-	-	17,481
Total assets	<u>\$ 7,242</u>	<u>\$ 17,545</u>	<u>\$ 983</u>	<u>\$ 216,719</u>	<u>\$ 120,968</u>	<u>\$ -</u>	<u>\$ 363,457</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,313	\$ 6,313
Salaries and related payables	-	-	-	2,493	-	-	2,493
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,493</u>	<u>-</u>	<u>6,313</u>	<u>8,806</u>
Fund equity - fund balances:							
Restricted	7,242	17,545	983	214,226	120,968	-	360,964
Unassigned	-	-	-	-	-	(6,313)	(6,313)
Total fund equity - fund balances	<u>7,242</u>	<u>17,545</u>	<u>983</u>	<u>214,226</u>	<u>120,968</u>	<u>(6,313)</u>	<u>354,651</u>
Total liabilities and fund equity	<u>\$ 7,242</u>	<u>\$ 17,545</u>	<u>\$ 983</u>	<u>\$ 216,719</u>	<u>\$ 120,968</u>	<u>\$ -</u>	<u>\$ 363,457</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

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

	JUDICIAL			PUBLIC SAFETY			TOTAL
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNI- CATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	
Revenues:							
Intergovernmental funds:							
Federal funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,345	\$ 49,345
Fees, charges, and commissions for services	-	-	-	313,950	303,621	-	617,571
Fines and forfeitures	105,880	4,864	5,090	-	-	-	115,834
Use of money and property	-	-	-	121	142	-	263
Other revenues	9,846	-	-	11,355	40,180	-	61,381
Total revenues	<u>115,726</u>	<u>4,864</u>	<u>5,090</u>	<u>450,426</u>	<u>343,943</u>	<u>49,345</u>	<u>969,394</u>
Expenditures:							
Current:							
General government:							
Judicial	102,197	1,500	4,744	-	-	-	108,441
Public safety	-	-	-	313,934	313,396	59,777	687,107
Capital outlay	-	-	-	91,695	-	-	91,695
Total expenditures	<u>102,197</u>	<u>1,500</u>	<u>4,744</u>	<u>405,629</u>	<u>313,396</u>	<u>59,777</u>	<u>887,243</u>
Excess (deficiency) of revenues over expenditures	<u>13,529</u>	<u>3,364</u>	<u>346</u>	<u>44,797</u>	<u>30,547</u>	<u>(10,432)</u>	<u>82,151</u>
Other financing sources (uses):							
Operating transfers out	<u>(9,513)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,513)</u>
Net change in fund balances	<u>4,016</u>	<u>3,364</u>	<u>346</u>	<u>44,797</u>	<u>30,547</u>	<u>(10,432)</u>	<u>72,638</u>
Fund balances at beginning of year	<u>3,226</u>	<u>14,181</u>	<u>637</u>	<u>169,429</u>	<u>90,421</u>	<u>4,119</u>	<u>282,013</u>
Fund balances at end of year	<u>\$ 7,242</u>	<u>\$ 17,545</u>	<u>\$ 983</u>	<u>\$ 214,226</u>	<u>\$ 120,968</u>	<u>\$ (6,313)</u>	<u>\$ 354,651</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Compensation Paid Police Jurors

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$600 per month. The president receives an additional \$100 per month for expenses incurred in fulfilling the responsibilities of his office.

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

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS,
AND OTHER PAYMENTS TO AGENCY HEAD (SECRETARY-TREASURER)
FOR THE YEAR ENDED DECEMBER 31, 2020**

Paula Strickland, Secretary-Treasurer

Salary	\$ 62,163
Benefits:	
Health insurance	8,720
Retirement - PERS	5,965
Medicare	901
Workers' Compensation Insurance	140
Reimbursements:	
Mileage	378
Other items paid on behalf of Secretary-Treasurer:	
Dues	75
Registration fees, lodging, and meals	513
Total	<u>\$ 78,855</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020**

	First Six Month Period Ended <u>06/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts From:		
Union Parish Sheriff, Criminal Fines - Other	\$ 45,588	\$ 57,387
Union Parish Sheriff, Criminal Court Costs/Fees	8,330	9,200
District Attorney of the Third Judicial District, Asset Forfeiture/Sale	930	2,613
 Total Receipts	 <u>\$ 54,848</u>	 <u>69,200</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Office of the Governor, Division of Administration:			
Community Development Block Grant - Disaster Recovery	14.228	56PARA340110	\$ 2,652
Section 8 Housing Choice Vouchers	14.871	N/A	622,798
COVID-19 Section 8 Housing Choice Vouchers	14.871	N/A	44,559
Total Section 8 Housing Choice Vouchers			<u>667,357</u>
Total United States Department of Housing and Urban Development			<u>670,009</u>
UNITED STATES DEPARTMENT OF INTERIOR			
Direct - payment in lieu of taxes	15.226	N/A	<u>14,647</u>
UNITED STATES DEPARTMENT OF LABOR			
Passed through Louisiana Department of Labor:			
WIOA Cluster:			
Adult Program	17.258	N/A	1,326,062
Youth Activities	17.259	N/A	672,270
Dislocated Workers	17.278	N/A	488,487
Total United States Department of Labor			<u>2,486,819</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program	20.106	N/A	10,445
COVID-19 Airport Improvement Program	20.106	N/A	22,037
Total United States Department of Transportation			<u>32,482</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
Passed through State of Louisiana - Governor's Office of Homeland Security and Emergency Preparedness:			
Emergency Management Performance Grant	97.042	EMT-2019-EP-000006-S01	23,800
State Homeland Security Grant Program	97.067	EMW-2019-SS-00014-S01	25,545
Total United States Department of Homeland Security			<u>49,345</u>
UNITED STATES DEPARTMENT OF THE TREASURY			
Passed through State of Louisiana - Governor's Office of Homeland Security:			
Coronavirus Relief Fund	21.019	CARES	1,013,345
Total federal expenditures			<u>\$ 4,266,647</u>

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTES:

General

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

Basis of Accounting

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

Reconciliation to Federal Grant Revenues

Federal expenditures	\$ 4,266,647
Section 8 expenditures	(667,357)
Section 8 revenues	660,818
FEMA expenditures	-
FEMA revenues	61,074
Federal revenues	<u>\$ 4,321,182</u>

Other Reports



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated December 29, 2021.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Union Parish Police Jury
Farmerville, Louisiana
Independent Auditor's Report – GAGAS
December 31, 2020

Purpose of this Report

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

BOSCH & STATHAM, LLC

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

Ruston, Louisiana
December 29, 2021

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

We have audited Union Parish Police Jury's (the Police Jury) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2020. The Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Police Jury's compliance.

Opinion on Each Major Federal Program

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Other Matters

The Police Jury's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Legislative Auditor as a public document.

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 29, 2021

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of the Union Parish Police Jury. The auditor's report expresses a qualified opinion on the aggregate remaining fund information and an adverse opinion on the discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. No significant deficiencies or material weaknesses are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Union Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
5. The auditor's report on compliance for the major federal award programs for the Union Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs are required to be reported in accordance with 2 CFR section 200.516(a).
7. The following programs were tested as major programs
 - a. United States Department of Housing and Urban Development – Housing Choice Voucher Cluster (CFDA No. 14.871)
 - b. United States Office of Transportation – Airport Improvement Program (CFDA No. 20.106)
 - c. United States Treasury – Passed Through Louisiana Division of Administration – Coronavirus Relief (CFDA No. 21.019)
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The Union Parish Police Jury was determined not to be a low-risk auditee.
10. No management letter was issued.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

B. FINDINGS - FINANCIAL STATEMENT AUDIT

No findings were reported.

C. FINDINGS – SINGLE AUDIT UNDER UNIFORM GUIDANCE

No findings were reported.

**UNION PARISH POLICE JURY
FARMERVILLE, LOUISIANA**

**SUMMARY OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

2019-001 Detention Center Commission Deficit

This finding is cleared.

2019-002 Excessive Overtime Pay at Detention Center

This finding is cleared.

2019-003 New Hire At Detention Center Who Never Reported for Work Was Paid

This finding is cleared.

2019-004 Detention Center – Lack of Segregation of Duties over Collections

This finding is cleared.

2019-005 Reporting Package was Submitted to the Federal Audit Clearinghouse after the Deadline

This finding is cleared.

ML 2019-001 Comprehensive Road Department Policies and Procedures

This comment is not repeated.