

**Bienville Parish Police Jury
Arcadia, Louisiana**

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2024
With Supplemental Information Schedules**

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Required Supplemental Information (Part I)
Management's Discussion and Analysis

**Bienville Parish Police Jury
Arcadia, Louisiana
Management's Discussion and Analysis
December 31, 2024**

As management of the Bienville Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2024. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the police jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the police jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the police jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The police jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The police jury maintains eleven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes

in fund balances for the General Fund and the Road Maintenance and Solid Waste special revenue funds are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

Government-Wide Financial Analysis As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following tables focus on net position (Table 1) and changes in net position (Table 2) for the police jury's governmental activities.

Table 1
Net Position
Governmental Activities

	2024	2023
Current and other assets:		
Cash and equivalents	\$19,915,961	\$19,371,436
Receivables	6,260,707	6,300,238
Capital assets (net)	15,655,196	16,096,978
Total assets	41,831,864	41,768,652
Deferred outflow of resources	951,955	1,583,557
Payables	642,623	479,438
Wages and related payable	29,365	445
Interest payable	29,796	34,401
Bonds payable	4,465,000	5,155,000
Premium on bonds	128,570	142,358
Deferred Revenues	1,134,713	2,024,019
Compensated absences	100,468	100,923
Net pension liability	245,793	961,751
Net OPEB obligation	1,955,943	3,036,280
Total liabilities	8,732,271	11,934,615
Deferred inflow of resources	1,424,722	500,630
Net position:		
Invested in capital assets, net of debt	11,190,196	10,941,978
Unrestricted	21,436,630	19,974,986
Total net position	\$32,626,826	\$30,916,964

Table 2
Changes in Net Position
Governmental Activities

	2024	2023
Revenues		
Program revenues:		
Charges for services	\$33,876	\$41,861
Federal grants	1,523,625	1,412,576
State grants and entitlements	471,279	440,408
General revenues:		
Property taxes	5,144,716	5,431,708
Sales taxes	4,575,294	3,600,797
Unrestricted grants and contributions	1,887,392	2,872,650

Table 2
Changes in Net Position
Governmental Activities

	2024	2023
Unrestricted investment earnings	1,519,063	563,984
Other general revenues	126,461	44,681
Total revenues	<u>15,281,706</u>	<u>14,408,665</u>
Program expenses		
General government	2,720,933	2,683,148
Public safety	2,198,124	1,402,857
Public works	7,933,415	7,526,539
Health and welfare	555,038	533,150
Conservation of natural resources	44,059	33,821
Economic development and assistance	41,770	36,182
Debt service	78,503	92,088
Total expenses	<u>13,571,842</u>	<u>12,307,785</u>
Increase in net position	1,709,864	2,100,880
Net position at beginning of year	<u>30,916,962</u>	<u>28,816,084</u>
Net position at end of year	<u><u>\$32,626,826</u></u>	<u><u>\$30,916,964</u></u>

Government-Wide Financial Analysis At the close of the fiscal year, assets of the police jury exceeded liabilities by \$32,626,826. Of these net position, \$11,190,196 represents the police jury's investment in capital assets net of accumulated depreciation and related debt. These assets are not available for future spending.

Table 3 presents the cost of each of the police jury's major functions as well as the net cost for each function (total cost less revenues generated by those functions). The net cost shows the financial burden placed on the parish's taxpayers for each of those functions.

	Table 3 Governmental Activities			
	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General government	\$2,720,933	\$2,683,148	(\$2,668,596)	\$2,619,789
Public safety	2,198,124	1,402,857	(2,020,816)	1,213,296
Public works	7,933,415	7,526,539	(7,619,937)	7,243,113
Health and welfare	555,038	533,150	930,619	(825,349)
All others	164,332	162,091	(164,332)	162,091
Totals	<u><u>\$13,571,842</u></u>	<u><u>\$12,307,785</u></u>	<u><u>(\$11,543,062)</u></u>	<u><u>\$10,412,940</u></u>

Financial Analysis of the Government's Funds The police jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, combined governmental fund balances of \$24,369,967 showed an increase of \$1,202,195 over December 31, 2023. The General Fund's balance of \$7,034,443, is \$63,224 less than the 2023 balance of \$7,097,667. The Road Maintenance Fund experienced a \$1,023,635 overall increase. The Solid Waste Fund had an increase of \$271,972 for the year.

Budgetary Highlights

GENERAL FUND - The differences in revenues were due to increases in ad valorem taxes, fees charges and commissions for service, use of money and property, and other revenues and decreases in other taxes and penalties, licenses and permits, federal grants, severance taxes, state revenue sharing, and fire insurance rebate. Expenditures required an increase in legislative, other general government, public safety, and public works and decreases in judicial, elections, health and welfare, conservation of natural resources, and economic development and assistance.

ROAD MAINTENANCE - The differences in revenues were due to increases in ad valorem taxes, use of money and property, miscellaneous revenue and operating transfer in and decreases in severances taxes, state revenue sharing, and parish transportation. Expenditures required an increase in personal services, operating services, and materials and supplies and a decrease in travel and other charges and capital outlay.

SOLID WASTE - The differences in revenues was an increase in sales tax and use of money and property. Expenditures required an increase in sales tax collection fees, solid waste collection and disposal, and operating transfer out and a decrease in materials and supplies.

Capital Asset and Debt Administration

Capital Assets. The police jury's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$15,655,196 (net of accumulated depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, furniture and equipment, and construction in progress. The net increase in capital assets for the year was \$943,601 and there were decreases of \$277,107 for the year.

Long-Term Debt. At the end of the year, the police jury had total long-term debt of \$7,395,987. Of that amount, \$100,468 represents accrued and unused employee annual leave and is a \$455 decrease over the previous year. There are revenue bonds payable in the amount of \$4,465,000. During the year, \$690,000 was paid in accordance with the debt agreement. \$128,570 is premium on bonds payable. There is \$1,134,713 of deferred revenues relating to water systems. \$1,955,943 is an accrued liability for employee post-employment benefits. As discussed in the notes to the financial statements, effective for the year 2009, the police jury has implemented Governmental Accounting Standards Board Statement Codification Section P50, which requires the accrual of liabilities for group insurance coverage that will be paid for employees after they retire. Net pension liability is \$245,793.

Economic Factors and Next Year's Budgets

Over the last several years we showed an upward trend in costs associated with Public Safety and Insurance. The jury has constructed a new Courthouse in Arcadia and a new Courthouse Annex in Ringgold. Funding for these projects were secured by bonds in the amount of \$12,000,000, payable from an ad valorem tax. The balance of the debt is \$4,465,000 at December 31, 2024. This source of funding will enable the jury to continue working toward a realistic budget for future planning purposes.

Requests for Information

This financial report is designed to be a summary of the Bienville Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the Bienville Parish Police Jury, at 100 Courthouse Drive, Arcadia, Louisiana 71001. Our telephone number is (318) 263-2023.

Independent Auditor's Report

Bienville Parish Police Jury
Arcadia, Louisiana

Adverse and Unmodified Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Bienville Parish Police Jury, as of and for the year ended December 31, 2024, 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.

Adverse Opinion on Aggregate Discretely Presented Component Units

In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Bienville Parish Police Jury, as of December 31, 2024, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United State of America.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Bienville Parish Police Jury as of December 31, 2024, and the respective changes in financial position and thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. I am required to be independent of the Police Jury, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

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

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

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report

December 31, 2024

Responsibility of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report

December 31, 2024

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, and the Schedule of Employer's Contributions on pages 4 through 8 and 52 through 61, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Police Jury's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, compensation paid to jurors, combining schedules, justice system funding schedule for receiving entities, and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the combining and individual nonmajor fund financial statements, schedule of compensation paid to jurors, schedule of compensation, benefits and other payments to agency head, justice system funding schedule for receiving entities, 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*, I have also issued a report dated March 10, 2025, on my consideration of the Bienville Parish Police Jury's internal control over financial reporting and on my

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report
December 31, 2024

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 my 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 Bienville Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Police Jury's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated March 10, 2025, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana
March 10, 2025

Basic Financial Statements

Statement A

Bienville Parish Police Jury
Arcadia, Louisiana
Governmental Activities
Statement of Net Position
December 31, 2024

Assets

Cash and cash equivalents	\$19,915,961
Receivables	6,260,707
Capital assets (net)	<u>15,655,196</u>
Total Assets	<u>41,831,864</u>

Deferred Outflow of Resources

Pension and OPEB related	951,955
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Liabilities

Accounts payable	642,623
Wages and related payable	29,365
Interest payable	29,796
Long term debt:	
Premium on bonds	128,570
Deferred revenues - Water system	1,134,713
Compensated absences payable	100,468
Bonds payable:	
Due within one year	705,000
Due in more than one year	3,760,000
Net pension liability	245,793
Net OPEB obligation	<u>1,955,943</u>
Total Liabilities	<u>8,732,271</u>

Deferred Inflows of Resources

Pension and OPEB related	1,424,722
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Net Position

Invested in capital assets, net of related debt	11,190,196
Unrestricted	<u>21,436,630</u>
Total Net Position	<u>\$32,626,826</u>

See independent auditor's report and accompanying notes to basic financial statements.

Statement B

Bienville Parish Police Jury
Arcadia, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

Functions:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General government	\$2,720,933	\$33,876	\$18,461		(\$2,668,596)
Public safety	2,198,124		177,308		(2,020,816)
Public works	7,933,415		93,503	\$219,975	(7,619,937)
Health and welfare	555,038		1,485,657		930,619
Conservation of natural resources	44,059				(44,059)
Economic development and assistance	41,770				(41,770)
Debt service	78,503				(78,503)
Total governmental activities	<u>\$13,571,842</u>	<u>\$33,876</u>	<u>\$1,774,929</u>	<u>\$219,975</u>	<u>(11,543,062)</u>
General revenues:					
Taxes:					
Property taxes levied for general purposes					1,844,904
Property taxes levied for public works					2,592,069
Property taxes levied for debt service					707,743
Sales & use taxes levied for public works					4,575,294
Other taxes, penalties, and interest					33,122
Grants and contributions not restricted to specific programs					1,887,392
Licenses and permits					76,596
Unrestricted investment earnings					1,519,063
Proceeds from disposal of assets					<u>16,743</u>
Total general revenues					<u>13,252,926</u>
Change in net position					1,709,864
Net position at beginning of year					<u>30,916,962</u>
Net position at end of year					<u>\$32,626,826</u>

See independent auditor's report and accompanying notes to basic financial statements.

Statement C

Bienville Parish Police Jury
Arcadia, Louisiana
Governmental Funds
Balance Sheet
December 31, 2024

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and equivalents	\$6,471,255	\$6,569,854	\$5,110,964	\$1,132,019	\$631,869	\$19,915,961
Receivables	2,032,478	2,928,176	582,453	709,016	8,584	6,260,707
Total Assets	<u>\$8,503,733</u>	<u>\$9,498,030</u>	<u>\$5,693,417</u>	<u>\$1,841,035</u>	<u>\$640,453</u>	<u>\$26,176,668</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$327,319	\$105,044	\$187,574	\$21,670	\$1,016	\$642,623
Salaries and related payable	7,258	22,107				29,365
Deferred revenues	1,134,713					1,134,713
Total Liabilities	1,469,290	127,151	187,574	21,670	1,016	1,806,701
Fund balances:						
Non spendable					4,000	4,000
Restricted:						
Other general government					484,562	484,562
Public works		9,370,879	5,505,843		11,948	14,888,670
Health & welfare					75,549	75,549
Economic development					60,910	60,910
Assigned	1,134,713			1,819,365	2,468	2,956,546
Unassigned	5,899,730					5,899,730
Total fund balances	7,034,443	9,370,879	5,505,843	1,819,365	639,437	24,369,967
Total Liabilities and Fund Balances	<u>\$8,503,733</u>	<u>\$9,498,030</u>	<u>\$5,693,417</u>	<u>\$1,841,035</u>	<u>\$640,453</u>	<u>\$26,176,668</u>

See independent auditor's report and accompanying notes to basic financial statements.

Bienville Parish Police Jury
Arcadia, Louisiana
Reconciliation of Governmental Funds Balance Sheet to
Statement of Net Position
December 31, 2024

Total fund balance - governmental funds (Statement C)		\$24,369,967
Amounts reported for governmental activities in the statement of net position are different because:		
Deferred outflows of resources		951,955
Capital assets used in governmental activities are not financial resources		15,655,196
Long term liabilities:		
Interest payable	(\$29,796)	
Bonds payable	(4,465,000)	
Premium on bonds	(128,570)	
Compensated absences payable	(100,468)	
Net pension liability	(245,793)	
Net OPEB obligation	(1,955,943)	
Deferred inflows of resources	(1,424,722)	(8,350,292)
Net position of governmental activities (Statement A)		<u>\$32,626,826</u>

See accompanying notes to basic financial statements.

Statement D

Bienville Parish Police Jury
Arcadia, Louisiana
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2024

	General	Road Maintenance	Solid Waste	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$1,844,904	\$2,592,069		\$707,743		\$5,144,716
Sales and use			\$4,575,294			4,575,294
Other taxes, penalties, and interest	2,664				\$30,458	33,122
Licenses and permits	76,596					76,596
Intergovernmental revenues:						
Federal funds	1,186,683				336,942	1,523,625
State funds:						
Severance taxes	1,242,715	644,677				1,887,392
State revenue sharing	22,119	30,116				52,235
Parish transportation		219,975				219,975
Fire insurance rebate	83,645					83,645
Other state grants	115,424					115,424
Fees, charges, and commissions for services	6,419					6,419
Fines and forfeitures					25,717	25,717
Use of money and property	415,021	846,481	205,813	33,300	18,448	1,519,063
Miscellaneous revenues	1,740					1,740
Total revenues	<u>4,997,930</u>	<u>4,333,318</u>	<u>4,781,107</u>	<u>741,043</u>	<u>411,565</u>	<u>15,264,963</u>
EXPENDITURES						
Current:						
General government:						
Legislative	493,708					493,708
Judicial	244,734				13,768	258,502
Elections	102,797					102,797
Finance and administrative	572,576					572,576
Other general government	976,376					976,376

Public safety	2,198,124					2,198,124
Public works	117,434	4,644,550	2,361,785	21,670		7,145,439
Health and welfare	217,165				337,873	555,038
Conservation of natural resources	44,059					44,059
Economic development and assistance	19,181				22,589	41,770
Debt service				786,896		786,896
Capital outlay	75,000	868,601				943,601
Total expenditures	<u>5,061,154</u>	<u>5,513,151</u>	<u>2,361,785</u>	<u>808,566</u>	<u>374,230</u>	<u>14,118,886</u>
Excess (deficiency) of revenues over expenditures	<u>(63,224)</u>	<u>(1,179,833)</u>	<u>2,419,322</u>	<u>(67,523)</u>	<u>37,335</u>	<u>1,146,077</u>
OTHER FINANCING SOURCE (Use)						
Proceeds from disposal of assets		56,118				56,118
Operating transfers in		2,147,350				2,147,350
Operating transfers out			(2,147,350)			(2,147,350)
Total other financing source (use)	<u>NONE</u>	<u>2,203,468</u>	<u>(2,147,350)</u>	<u>NONE</u>	<u>NONE</u>	<u>56,118</u>
NET CHANGE IN FUND BALANCES	<u>(63,224)</u>	<u>1,023,635</u>	<u>271,972</u>	<u>(67,523)</u>	<u>37,335</u>	<u>1,202,195</u>
FUND BALANCES - BEGINNING	<u>7,097,667</u>	<u>8,347,244</u>	<u>5,233,871</u>	<u>1,886,888</u>	<u>602,102</u>	<u>23,167,772</u>
FUND BALANCES - ENDING	<u><u>\$7,034,443</u></u>	<u><u>\$9,370,879</u></u>	<u><u>\$5,505,843</u></u>	<u><u>\$1,819,365</u></u>	<u><u>\$639,437</u></u>	<u><u>\$24,369,967</u></u>

See independent auditor's report and accompanying notes to basic financial statements.

Bienville Parish Police Jury
Arcadia, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balances - total governmental funds (Statement D)	\$1,202,195
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	(402,407)
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(39,375)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	690,000
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	4,605
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	82,440
Premiums on bond issues and other costs of issuance are reported as a revenue in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year.	13,788
In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	455
Non-employer contributions to cost-sharing pension plan	33,256
Pension expense	<u>124,907</u>
Change in net position of governmental activities (Statement B)	<u><u>\$1,709,864</u></u>

See accompanying notes to basic financial statements.

Notes to the Basic Financial Statements

**Bienville Parish Police Jury
Arcadia, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2024**

Introduction

Bienville 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 seven police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2028. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Bienville Parish, established by Act 183 of the Louisiana Legislature in 1848, is located in the north-central part of the state and occupies 856 square miles of land with a population of 14,353 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, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and 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, and various other state and federal grants.

In accomplishing its objectives the police jury has 33 employees (3 in the central office, 3 in maintenance, and 27 in public works) In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 551 miles of parish roads (513 miles of asphalt and 39 miles of gravel or unimproved).

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.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of this Statement, the jury is considered a primary government, since it is a general 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 Bienville Parish consist of 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of Bienville 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. This criteria includes:

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Bienville Parish:		
Library	December 31	1, 2, & 3
Communications District	December 31	1 and 3
Industrial Development Board (inactive)	December 31	1 and 3
Hospital District No. 1	December 31	1 and 3
Hospital District No. 2	April 30	1 and 3
Hospital District No. 3	December 31	1 and 3
Industrial District No. 2	December 31	1 and 3
Recreation District No. 1	December 31	1 and 3
Recreation District No. 2	December 31	1 and 3
Recreation District No. 3	December 31	1 and 3
Mill Creek Recreation & Water Conservation District	December 31	1 and 3
Kepler Creek Recreation & Water Conservation District	December 31	1 and 3
Wards 4 and 5 Fire Protection District	December 31	1, 2, & 3
Fire Protection District No. 6	December 31	1, 2, & 3
Ward 7 Fire District	December 31	1, 2, & 3
Sheriff	June 30	1, 2, & 3
Clerk of Court	June 30	1, 2, & 3
Assessor	December 31	1, 2, & 3
North Bienville Fire Protection District	December 31	1, 2, & 3
Castor Area Recreation District (inactive)	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiloh Community Waterworks District	June 30	1 and 3

Considered in the determination of component units of the reporting entity was the Bienville Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court and the various municipalities in the parish. It was determined that these governmental entities are not component units of Bienville

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Bienville 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 Bienville 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 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 Bienville Parish Industrial District No. 2.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. 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 are 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.

B. 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. Sales taxes are recognized in the period that the sales occur. 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, 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 reports 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, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, severance tax, a specific Parish wide ad valorem tax, and state revenue sharing funds, and interest earning.

The Solid Waste Fund accounts for the collection and disposal of solid waste in the parish. Financing is provided by a specific parish wide sales and use tax. In accordance with the tax proposition, excess revenues of the fund are transferred to the Road Maintenance Fund to be used for road rehabilitation projects.

The Debt Service fund account for financial resources received and used for the debt service payments on bonds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Not eliminating these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions.

Bienville Parish Police Jury
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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.

C. 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 and the police jury's investment policy allow 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. Investments for the police jury are reported at fair value.

D. 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 an allowance for uncollectibles. 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 31st. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Property taxes for:			
General government	4.00	4.29	Indefinite
Public works	5.92	6.03	2025
Debt service	3.00	2.50	Indefinite

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 2024 assessed valuation (amounts expressed in thousands):

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

	2024 Assessed Valuation	Per cent of Total Assessed Valuation
Gulf South Pipeline LP	\$61,047	16.34%
Aethon III BR, LLC	41,037	10.99%
ETC Tiger Pipeline, LLC	24,977	6.69%
Bear Creek Storage Company	16,292	4.36%
Regency Intrastate	15,607	4.18%
ETC Texas Pipeline, LTD	9,087	2.43%
Gulf Run Transmission, LLC	8,188	2.19%
Arcadia Gas Storage, LLC	7,958	2.13%
Haynes International, Inc.	6,914	1.85%
Entergy Louisiana, Inc.	6,642	1.78%
Total	<u>\$197,749</u>	<u>52.94%</u>

Sales Taxes The police jury receives a one per cent (1%) sales and use tax approved by the voters in 1994. The tax was renewed in 2003 and would have expired on June 30, 2017, but the tax was renewed for an additional ten years and will expire on June 30, 2024. In accordance with the tax proposition, the proceeds of the tax are dedicated to first, provide for the collection and disposal of solid waste in the parish and second, with any remaining proceeds to be used for constructing, improving, and maintaining roads and bridges in the parish with the prohibition that no proceeds can be used for salaries.

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 98% of non-infrastructure assets are based on actual costs while the remaining 2% are based on the actual historical costs of like items. The cost of infrastructure assets acquired prior to 2005 are based on current replacement cost0 adjusted to their year of acceptance into the parish road and bridge systems using the U.S. Department of Labor's producer price index. 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 \$2,000 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.

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

Description	Estimated Lives
Infrastructure roads	20 - 40 Years
Infrastructure bridges	25 - 40 Years

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Buildings and building improvements	10 - 40	Years
Furniture and fixtures	5 - 10	Years
Vehicles	5 - 10	Years
Heavy equipment	5 - 10	Years
Other equipment	5 - 10	Years

F. Compensated Absences

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

All full-time and probationary employees of the police jury earn from ten to fifteen days of annual leave per year, depending on their length of service. Employees may accumulate and carry forward a maximum of 30 days. Employees also earn 10 days of sick leave per year with no limit on accumulation. Upon retirement or termination, unused annual leave will be paid to the employee at his or her current rate of pay. Employees are not paid for accumulated sick leave. Upon termination of employment, for reasons other than retirement, all accumulated sick leave is forfeited. Employees retiring have the option of converting unused sick leave to service time for the purpose of retirement benefit calculation, as provided by the Parochial Employees Retirement System.

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.

G. Long-Term Obligations

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

H. Equity Classifications

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the police jury's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the police jury's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$5,899,730. If applicable, the police jury would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Police Jury considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

I. 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.

J. 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

Bienville Parish Police Jury
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. Pension Plans

The Bienville Parish Police Jury is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 8. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

L. Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

M. Deferred Outflows/Inflows of Resources

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

2. CASH AND CASH EQUIVALENTS

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, 2024, the police jury has cash and cash equivalents (book balances) totaling \$19,915,961, as follows:

Demand deposits	\$9,165,961
Time deposits	<u>10,750,000</u>
Total	<u><u>\$19,915,961</u></u>

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. 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. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name. The police jury does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at December 31, 2024, are secured as follows:

Bank Balances	<u>\$20,355,562</u>
Federal deposit insurance	\$754,000
Pledged securities	<u>19,876,211</u>
Total	<u>\$20,630,211</u>

3. RECEIVABLES

The receivables of \$6,260,706, at December 31, 2024, are as follows:

	<u>General</u>	<u>Road Maintenance</u>	<u>Solid Waste</u>	<u>Debt Service</u>	<u>Non-Major</u>	<u>Total</u>
Ad valorem taxes	\$1,846,987	\$2,594,998		\$709,016		\$5,151,001
Sales and use taxes			\$582,453			582,453
Other taxes	654				\$8,584	9,238
Federal grants	52,295					52,295
State grants	<u>132,542</u>	<u>333,177</u>				<u>465,719</u>
Total	<u>\$2,032,478</u>	<u>\$2,928,175</u>	<u>\$582,453</u>	<u>\$709,016</u>	<u>\$8,584</u>	<u>\$6,260,706</u>

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2024, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	<u>\$660,250</u>	<u>\$75,000</u>		<u>\$735,250</u>
Total capital assets not being depreciated	<u>\$660,250</u>	<u>75,000</u>	<u>NONE</u>	<u>\$735,250</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	28,411,663	\$745,945		29,157,608
Bridges	2,537,698			2,537,698
Buildings and improvements	17,002,361			17,002,361

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

	Beginning Balance	Additions	Deletions	Ending Balance
Office furniture and equipment	541,664			\$541,664
Heavy Equipment	2,009,452	122,656	(\$168,744)	1,963,364
Vehicles	2,153,390		(108,363)	2,045,027
Miscellaneous equipment	482,749			482,749
Total capital assets being depreciated	53,138,977	868,601	(277,107)	53,730,471
Less accumulated depreciation for:				
Infrastructure:				
Roads	(25,318,932)	(723,377)		(26,042,309)
Bridges	(1,713,614)	(39,477)		(1,753,091)
Buildings and improvements	(6,619,765)	(368,458)		(6,988,223)
Office furniture and equipment	(541,664)			(541,664)
Heavy Equipment	(1,658,942)	(90,177)	168,744	(1,580,375)
Vehicles	(1,394,995)	(119,536)	68,988	(1,445,543)
Miscellaneous equipment	(454,336)	(4,983)		(459,319)
Total depreciation	(37,702,248)	(1,346,008)	237,732	(38,810,524)
Total capital assets being depreciated (net)	15,436,729	(477,407)	(39,375)	14,919,947
Total capital assets (net)	\$16,096,979	(\$402,407)	(\$39,375)	\$15,655,197

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

	Amount
General government	\$368,458
Public works	977,550
Total	<u>\$1,346,008</u>

5. INTERFUND TRANSFERS

During 2024, the Solid Waste Fund made operating transfers of \$2,147,350, to fund road rehabilitation work in the Road Maintenance Fund. Transfers from the Solid Waste Fund to the Road Maintenance Fund, as discussed in Note 1-D, are allowed by the sales tax proposition. A transfer from the Industrial District No. 2 fund was made to the General Fund to close out the fund.

6. LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2024:

	Revenue Bonds	Compensated Absences	Total
Long-term obligations, December 31, 2023	\$5,155,000	\$100,923	\$5,255,923
Additions		71,357	71,357
Deletions	(690,000)	(76,734)	(766,734)
Adjustments		4,922	4,922
Long-term obligations, December 31, 2024	<u>\$4,465,000</u>	<u>\$100,468</u>	<u>\$4,565,468</u>

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

* Adjustment has been made to account for differences between beginning and ending rates of pay.

Revenue bonds payable at December 31, 2024, are comprised of the following issue:

\$7,350,000 -2016 general obligation refunding bonds for the refunding of the 2010 bonds. Principal is due in annual installments of \$50,000 to \$780,000 through March 1, 2030. Interest at 2% per annum. Debt retirement payments are to be made from ad valorem taxes. \$4,465,000

The annual requirements to amortize all general obligation bonds outstanding at December 31, 2024 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$705,000	\$82,332	\$787,332
2026	725,000	68,018	793,018
2027	740,000	53,353	793,353
2028	750,000	38,438	788,438
2029	765,000	23,273	788,273
2030	780,000	7,808	787,808
Total	<u>\$4,465,000</u>	<u>\$273,222</u>	<u>\$4,738,222</u>

7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Post-employment benefits

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

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

Life insurance coverage is not considered in this valuation.

Employees covered by benefit terms - At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Inactive employees entitled to but not yet receiving benefit payments	0

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Active employees	45
Total employees	<u>55</u>

Total OPEB Liability

The Police Jury's total OPEB liability of \$1,955,943 was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs - The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
	3.26%, annually (Beginning of Year to Determine ADC)
Discount rate	4.08% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

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

Changes in the Total OPEB Liability

Balance at December 31, 2023	\$3,036,280
Changes for the year:	
Service cost	148,162
Interest	101,398
Changes of benefit terms	NONE
Differences between expected and actual experience	(789,392)
Changes in assumptions	(462,995)
Benefit payments and net transfers	<u>(77,510)</u>
Net Changes	<u>(1,080,337)</u>
Balance at December 31, 2024	<u>\$1,955,943</u>

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

	1.0% Decrease (3.08%)	Current Discount Rate (4.08%)	1.0% Increase (5.08%)
Total OPEB liability	\$2,193,077	\$1,955,943	\$1,760,311

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

	1.0% Decrease (4.5%)	Current Discount Rate (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$1,755,245	\$1,955,943	\$2,199,565

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

For the year ended December 31, 2024, the Police Jury recognized OPEB expense of (\$4,930). At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$149,523	(\$678,886)
Changes in assumptions	139,720	(628,333)
Total	\$289,244	(\$1,307,219)

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

Year ended December 31:	
2025	(\$254,489)
2026	(254,489)
2027	(254,489)
2028	(254,507)
2029	0
Thereafter	\$0

8. RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the

State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Substantially all employees of the Bienville Parish Police Jury are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. This 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.

Summary of Significant Accounting Policies.

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2022.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Plan Description.

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S. Title 11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the state which does not have their own retirement system and which elects to become members of the System.

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2023. Access to the report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's website, www.la.state.la.us.

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual result may differ from estimated amounts.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2023 was 11.50% for Plan A.

According to the statute, the System also receives 1/4 of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

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

For the years ending December 31, 2024 and 2023 the Police Jury reported a liability of \$211,841 and \$885,091, respectively for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023 and 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jurys' proportion of the net pension liability was based on a projection of the Police Jurys' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers', actuarially determined. At December, 31, 2023, the Police Jurys' proportion was .222 percent, which was an increase of .0076 from its proportion measured as of December 31, 2022

For the year ended December 31, 2024 and 2023, the Police Jury recognized pension expense of \$83,801 and \$378,002, respectively. At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of
Differences between expected and actual experience	\$100,313	\$56,862
Changes in assumptions		36,907
Net differences between projected and actual earnings on pension plan	341,412	
Changes in employers proportion of beginning NPL	2,680	916

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

Differences between employer and proportionate share of contributions	680	142
Subsequent measurement contributions	205,333	
Total	\$650,418	\$94,827

\$205,333 reported as deferred outflows of resources related to pensions resulting from the Police Jurys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2024	\$29,072
2025	172,265
2026	287,697
2027	(138,755)
Total	\$350,279

Actuarial assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2023
Actuarial cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.40%, net of investment expense, including inflation
Projected salary increases	4.75%
Inflation rate	2.30%
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.
Expected remaining service lives	2014 - 2023 - 4 years

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023

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, 2023 are summarized in the following table:

Asset Class	Expected Rate of Return	
	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

Sensitivity of the Police Jurys' proportionate share of the net pension liability to changes in the discount rate.

The following presents the net pension asset of the participating employers calculated using the discount rate of 6.40%, as well as what the employers' net pension liability as of December 31, 2024, would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Police Jurys' proportionate share of the net pension liability (asset)	\$1,511,521	\$211,841	(\$879,112)

District Attorney's Retirement System of Louisiana (System)

Plan Description

The Bienville Parish Police Jury contributes to the District Attorneys' Retirement System (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit are provided as specified in the plan.

The District Attorneys' Retirement System prepares its employer schedules in accordance with the standards established by the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 - *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

The District Attorneys' Retirement System's employer pension schedules are prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

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Notes to the Financial Statements (Continued)

The deferred outflows and deferred inflows of resources resulting from differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. Any age after 30 or more years of creditable service.

The normal retirement benefit is equal to three percent of the member's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

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

For the year ended December 31, 2024, the Police Jury's total payroll for all employees was \$1,931,936. Total covered payroll was \$6,408. Covered payroll refers to all compensation paid by the Police Jury to active employees covered by the Plan.

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

The District Attorneys' Retirement System issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.la.gov.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2024, the actual employer contribution rate 12%, 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. 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.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Police Jury to the System monthly. The Police Jury's contributions to the System for the year ending December 31, 2024 were \$777.

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

At December 31, 2024 and 2023, the Employer reported a liability of \$4,401 and \$8,254, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and 2023 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Police Jury's proportion was 0.0092%, which was an increase of 0.0005% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Police Jury recognized pension expense of \$1,515 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was \$861. Total pension expense for the Police Jury for the year ended December 31, 2024 was \$654.

At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$283	\$266
Changes in assumptions	601	
Net difference between projected and actual earnings on pension plan		1,389
Changes in employer's proportion of beginning NPL		360
Difference between employer and proportionate share of contributions		300
Employer contributions subsequent to the measurement date	392	
Total	\$1,276	\$2,315

\$392 reported as deferred outflows of resources related to pensions resulting from the Police Jurys' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. 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,	
2025	(\$198)
2025	449
2026	(1,145)
2027	(537)
TOTAL	(\$1,431)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024, are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry age normal costs
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of Pension Plan investment expense including inflation
Salary increases	5.00% (2.20% inflation, 2.80% merit)
Mortality rates	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

	<p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p>
Expected remaining service lives	5 years
Cost of Living Adjustments	Only those previously granted

The estimated long-term rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.80% for the year ended June 30, 2024. Best estimates of real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Long-Term Target Asset Allocation	Rates of Return
Equities	50%	16%
Fixed income	42.5%	6%
Alternatives	7.5%	4.5%
Cash		2.31%
Totals	100%	
Inflation		2.35%
Expected arithmetic nominal return	7.80%	

Discount Rate

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

Bienville Parish Police Jury
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Notes to the Financial Statements (Continued)

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 payment to determine the total pension liability.

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

The following presents the The Bienville Parish Police Jury 's proportionate share of the net pension liability calculated using the discount rate of 6.10%, 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 (5.10%) or one percentage-point higher (7.10%) than the current rate:

	1.0% Decrease (5.10%)	Current Discount Rate (6.10%)	1.0% Increase (7.10%)
Employer's proportionate share of net pension liability	\$11,440	\$4,401	(\$1,504)

Plan Fiduciary Net Position

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at www.ladars.org.

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

Plan Description

The Bienville 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, to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

The Registrars of voters Employees' Retirement System prepares its employer schedules in accordance of the Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

The Registrars of voters Employees' Retirement System's employer schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2023.

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

Any member 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. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

For the year ended December 31, 2024, the Bienville Parish Police Jurys' total payroll for all employees was \$1,931,916. Total covered payroll for the Bienville Registrar of Voters was \$49,194. Covered payroll refers to all compensation paid by the Bienville Parish Registrar of Voters to active employees covered by the Plan.

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

The Registrars of Voters Employees' Retirement System has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor's website, www.lia.la.gov

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2024, 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. 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.

Members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Bienville Parish Registrar of Voters to the System monthly. The Bienville Parish Registrar of Voters' contributions to the System for the year ending December 31, 2024 and 2023 were \$8,855 and \$7,651 respectively.

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

At December 31, 2024 and 2023, the Employer reported a liability of \$29,551 and \$68,406 respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and 2023 respectively, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Bienville Parish Registrar of Voters' proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Registrar of Voters' proportion was 0.269%, which was an increase of 0.091% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Bienville Parish Registrar of Voters recognized pension expense of \$18,435.

At December 31, 2024 the Bienville 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	\$1,101	\$4,548
Changes in Assumptions	801	

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Net Difference between projected and actual earnings on pension plan		\$5,045
Changes in employers portion of beginning NPL	\$4,688	10,626
Differences between employer and proportionate share of contributions		141
Subsequent measurement contributions	4,427	
Total	\$11,017	\$20,360

The \$4,427 reported as deferred outflows of resources related to pensions resulting from the Bienville 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2025	(\$8,721)
2026	11,726
2027	(16,276)
2028	0

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024, are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.25%
Salary increases	5.25%
Inflation rate	2.30%
Mortality rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Expected remaining service lives	2017 through 2024 - 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they are deemed not to be substantively automatic.

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

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	8.50	1.7
Domestic Fixed Income	22.5	2.50	0.56
International Fixed Income	10	3.50	0.35
Real Estate	10	4.50	0.45
Totals	100%		5.87%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.37%

Discount Rate

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate 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 payment to determine the total pension liability.

Sensitivity of the Bienville Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Bienville Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.25%, as well as what the Registrar of Voters' proportionate share of the net

Bienville Parish Police Jury
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.25%) or one percentage-point higher (7.25%) than the current rate:

	1.0% Decrease (5.25%)	Current Discount Rate (6.25%)	1.0% Increase (7.25%)
Employer's proportionate share of net pension liability	\$72,246	\$29,551	(\$6,809)

9. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and 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.

10. LITIGATION

At December 31, 2024, the police jury is not involved in any litigation, the resolution of which would materially affect the financial position of the police jury.

Required Supplemental Information (Part II)

**Bienville Parish Police Jury
Arcadia, Louisiana**

**Required Supplementary Information
Budgetary Comparison Schedules for Major Funds
For the Year Ended December 31, 2024**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. 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 the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel 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 function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2024, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and final amended budgets.

Schedule 1

Bienville Parish Police Jury
Arcadia, Louisiana
Budgetary Comparison Schedule - General Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Ad valorem	\$1,550,000	\$1,674,089	\$1,844,904	\$170,815
Other taxes, penalties, & interest	6,000	2,667	2,664	(3)
Licenses and permits	91,600	76,596	76,596	
Intergovernmental revenues:				
Federal funds - federal grants	390,000	242,438	1,186,683	944,245
State funds:				
Severance taxes	1,250,000	1,213,616	1,242,715	29,099
State revenue sharing (net)	30,000	22,119	22,119	
Fire Insurance rebate	200,000	176,903	83,645	(93,258)
Other			115,424	115,424
Fees, charges, and commissions for services	4,500	6,418	6,419	1
Use of money and property	290,500	488,372	415,021	(73,351)
Other revenues		29,439	1,740	(27,699)
Total revenues	<u>3,812,600</u>	<u>3,932,657</u>	<u>4,997,930</u>	<u>1,065,273</u>
Expenditures				
Current:				
General government:				
Legislative	490,000	493,869	493,708	161
Judicial	277,400	264,534	244,734	19,800
Elections	137,800	95,866	102,797	(6,931)
Finance and administrative	515,950	515,636	572,576	(56,940)
Other general government	1,018,110	1,131,656	976,376	155,280
Public safety	891,350	2,337,973	2,198,124	139,849
Public works	41,000	153,139	117,434	35,705
Health and welfare	338,000	190,690	217,165	(26,475)
Conservation of natural resources	2,500		44,059	(44,059)
Economic development and assistance	79,290	63,184	19,181	44,003
Capital outlay			75,000	(75,000)
Total expenditures	<u>3,791,400</u>	<u>5,246,547</u>	<u>5,061,154</u>	<u>185,393</u>
Excess (Deficiency) of Revenues over Expenditures	<u>21,200</u>	<u>(1,313,890)</u>	<u>(63,224)</u>	<u>1,250,666</u>
Fund Balance - Beginning	<u>4,000,000</u>	<u>6,350,294</u>	<u>7,097,667</u>	<u>747,373</u>
Fund Balance - Ending	<u>\$4,021,200</u>	<u>\$5,036,404</u>	<u>\$7,034,443</u>	<u>\$1,998,039</u>

(Continued)

Schedule 1

Bienville Parish Police Jury
Arcadia, Louisiana
Budgetary Comparison Schedule - Road Maintenance Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - Ad valorem	\$2,010,000	\$2,353,502	\$2,592,069	\$238,567
Intergovernmental revenues - state funds:				
Severance taxes	750,000	644,677	644,677	
State revenue sharing (net)	35,000	30,116	30,116	
Parish transportation funds	320,000	219,975	219,975	
Use of money and property	590,000	811,470	846,481	35,011
Miscellaneous revenues		311,213		(311,213)
Total revenues	<u>3,705,000</u>	<u>4,370,953</u>	<u>4,333,318</u>	<u>(37,635)</u>
Expenditures				
Current - Public Works:				
Personal services	2,322,500	2,642,672	3,231,821	(589,149)
Operating services	705,000	987,331	508,582	478,749
Materials and supplies	860,000	1,277,056	904,147	372,909
Travel and other charges	300			
Capital outlay	<u>1,226,000</u>	<u>868,601</u>	<u>868,601</u>	
Total expenditures	<u>5,113,800</u>	<u>5,775,660</u>	<u>5,513,151</u>	<u>262,509</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,408,800)</u>	<u>(1,404,707)</u>	<u>(1,179,833)</u>	<u>(224,874)</u>
Other Financing Sources				
Proceeds from disposal of assets			56,118	56,118
Operating transfers in	<u>1,430,000</u>	<u>2,147,350</u>	<u>2,147,350</u>	
Total other financing sources	<u>1,430,000</u>	<u>2,147,350</u>	<u>2,203,468</u>	<u>56,118</u>
Excess of Revenues and Other Sources over Expenditures	<u>21,200</u>	<u>742,643</u>	<u>1,023,635</u>	<u>280,992</u>
Fund Balance - Beginning	<u>3,750,000</u>	<u>3,750,000</u>	<u>8,347,244</u>	<u>4,597,244</u>
Fund Balance - Ending	<u>\$3,771,200</u>	<u>\$4,492,643</u>	<u>\$9,370,879</u>	<u>\$4,878,236</u>

(Continued)

Schedule 1

Bienville Parish Police Jury
Arcadia, Louisiana
Budgetary Comparison Schedule
Solid Waste Fund
For the Year Ended December 31, 2024

	Solid Waste Fund			Variance With Final Budget
	Budgeted Amounts		Actual	Positive (Negative)
	Original	Final		
Revenues				
Taxes - Sales and use	\$3,300,000	\$4,696,002	\$4,575,294	(\$120,708)
Use of money and property	90,000	205,814	205,813	(1)
Total revenues	<u>3,390,000</u>	<u>4,901,816</u>	<u>4,781,107</u>	<u>(120,709)</u>
Expenditures				
Current				
Public Works:				
Sales tax collection fees	40,000	70,440	68,629	\$1,811
Solid waste collection and disposal	1,900,000	2,266,078	2,284,262	(18,184)
Materials and supplies	20,000	8,894	8,894	
Total expenditures	<u>1,960,000</u>	<u>2,345,412</u>	<u>2,361,785</u>	<u>(16,373)</u>
Excess of Revenues over Expenditures	<u>1,430,000</u>	<u>2,556,404</u>	<u>2,419,322</u>	<u>137,082</u>
Other Financing Use				
Operating transfers out	<u>(1,430,000)</u>	<u>(2,147,350)</u>	<u>(2,147,350)</u>	
Excess of Revenues over Expenditures and Other Use	NONE	409,054	271,972	(137,082)
Fund Balance - Beginning	<u>3,000,000</u>	<u>3,000,000</u>	<u>5,233,871</u>	<u>2,233,871</u>
Fund Balance - Ending	<u>\$3,000,000</u>	<u>\$3,409,054</u>	<u>\$5,505,843</u>	<u>\$2,096,789</u>

See independent auditor's report and the related notes to the financial statements.
(Concluded)

Bienville Parish Police Jury
Schedule of Changes in Net OPEB Liability and Related Ratios
FYE December 31, 2024

Total OPEB Liability	2018	2019	2020	2021	2022	2023	2024
Service cost	\$11,452	\$9,750	\$12,323	\$170,016	\$177,635	\$132,399	\$148,162
Interest	17,530	19,720	14,730	54,217	56,879	100,683	101,398
Changes of benefits terms "Additions of Medicare"	NONE	NONE	1,967,371	NONE	NONE	NONE	NONE
Differences between expected and actual	(23,430)	(1,655)	(52,906)	(32,556)	213,598	41,201	(789,392)
Changes of assumptions	(20,342)	41,212	13,145	22,692	(440,710)	163,192	(462,995)
Benefit payments	(12,991)	(13,706)	(13,697)	(14,450)	(39,369)	(41,534)	(77,510)
Net change in total OPEB liability	(27,781)	55,321	1,940,966	199,919	(31,967)	395,941	(1,080,337)
Total OPEB liability - beginning	503,881	476,100	531,421	2,472,387	2,672,306	2,640,339	3,036,280
Total OPEB liability - ending	<u>\$476,100</u>	<u>\$531,421</u>	<u>\$2,472,387</u>	<u>\$2,672,306</u>	<u>\$2,640,339</u>	<u>\$3,036,280</u>	<u>\$1,955,943</u>
Covered employee payroll	\$1,611,345	\$1,659,685	\$1,517,549	\$1,563,075	\$1,719,982	\$1,771,581	\$1,934,237
Net OPEB liability as a percentage of covered-employee payroll	29.55%	32.02%	162.92%	170.96%	153.51%	171.39%	101.12%
Notes to Schedule:							
<i>Benefit Changes</i>	None	None	None	None	None	None	None
<i>Changes in Assumptions:</i>							
<i>Discount Rate:</i>	4.10%	2.74%	2.12%	2.06%	3.72%	3.26%	4.08%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014	RP-2014	RP-2014	RP-2014
<i>Trend:</i>	5.5%	5.5%	5.5%	variable	variable	variable.	Getzen

Note:

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Police Jury
Parochial Employment Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2024

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.237981%	\$65,066	\$1,333,870	4.88%	87.34%
2016	0.242963%	\$639,549	\$1,389,741	46.02%	99.23%
2017	0.236718%	\$487,524	\$1,403,867	34.73%	82.10%
2018	0.243683%	(\$180,873)	\$1,496,867	(12.08%)	102.00%
2019	0.260333%	\$1,155,451	\$1,560,565	72.20%	88.86%
2020	0.257230%	\$12,109	\$1,631,071	.74%	99.89%
2021	0.239872%	(\$420,595)	\$1,588,290	(26.48%)	104.00%
2022	0.235700%	(\$1,110,249)	\$1,583,750	(70.10%)	110.50%
2023	0.229966%	\$885,091	\$1,559,465	56.76%	91.74%
2024	0.222353%	\$211,841	\$1,621,537	13.06%	98.30%

* Amounts presented were determined as of the measurement date (previous fiscal year end).

See independent auditor's report and the related notes to the financial statements.

**Bienville Parish Police Jury
District Attorneys Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2024**

<u>Fiscal Year *</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2014	0.010129%	\$202	\$6,408	3.15%	99.45%
2015	0.010935%	\$589	\$6,408	9.19%	98.56%
2016	0.010574%	\$2,024	\$6,408	31.59%	95.09%
2017	0.010552%	\$2,846	\$6,408	44.41%	93.57%
2018	0.010314%	\$3,319	\$6,408	51.79%	92.92%
2019	0.010886%	\$3,502	\$6,408	54.65%	93.13%
2020	0.010317%	\$8,174	\$6,408	127.56%	84.86%
2021	0.010212%	\$1,818	\$6,408	28.37%	96.79%
2022	0.009907%	\$10,672	\$6,408	166.54%	81.47%
2023	0.009625%	\$8,254	\$6,408	128.81%	85.85%
2024	0.009157%	\$4,401	\$6,408	68.68%	92.33%

* Amounts presented were determined as of the measurement date (6/30/24).

See independent auditor's report and the related notes to the financial statements.

Bienville Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer's Share of Net Pension Liability
December 31, 2024

<u>Fiscal Year *</u>	<u>Employer Proportion of the Net Pension Liability (Asset)</u>	<u>Employer Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2014	0.426114%	\$98,516	\$56,397	174.68%	77.68%
2015	0.425318%	\$104,162	\$58,825	177.07%	76.86%
2016	0.436801%	\$123,943	\$60,001	206.57%	80.51%
2017	0.462001%	\$101,414	\$63,184	160.51%	80.57%
2018	0.470270%	\$111,004	\$65,246	170.13%	80.57%
2019	0.442712%	\$82,788	\$60,806	136.15%	84.83%
2020	0.315855%	\$68,044	\$42,788	159.03%	83.32%
2021	0.297050%	\$9,423	\$44,499	21.18%	97.68%
2022	0.330637%	\$81,073	\$47,319	171.33%	82.46%
2023	0.359944%	\$68,406	\$52,630	129.98%	86.73%
2024	0.268624%	\$29,551	\$40,147	73.61%	62.60%

* Amounts presented were determined as of the measurement date. (6/30/24)

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
Parochial Employee Retirement System
Schedule of Employer Contributions
December 31, 2024**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$213,419	\$213,419	\$0	\$1,333,870	16.00%
2016	\$201,512	\$201,512	\$0	\$1,389,741	14.50%
2017	\$182,503	\$182,503	\$0	\$1,403,867	13.00%
2018	\$187,096	\$187,096	\$0	\$1,496,765	12.50%
2019	\$179,465	\$179,465	\$0	\$1,560,565	11.50%
2020	\$187,573	\$187,573	\$0	\$1,631,071	11.50%
2021	\$194,566	\$194,566	\$0	\$1,588,290	12.25%
2022	\$194,009	\$194,009	\$0	\$1,583,750	12.25%
2023	\$179,339	\$179,339	\$0	\$1,559,465	11.50%
2024	\$186,477	\$186,477	\$0	\$1,621,537	11.50%

* Amounts presented were determined as of the end of the fiscal year.

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
District Attorneys Retirement System
Schedule of Employer Contributions
December 31, 2024**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$625	\$625	\$0	\$6,408	9.75%
2015	\$449	\$449	\$0	\$6,408	7.00%
2016	\$224	\$224	\$0	\$6,408	3.50%
2017	\$0	\$0	\$0	\$6,408	0.00%
2018	\$0	\$0	\$0	\$6,408	0.00%
2019	\$80	\$80	\$0	\$6,408	1.25%
2020	\$256	\$256	\$0	\$6,408	4.00%
2021	\$256	\$256	\$0	\$6,408	4.00%
2022	\$609	\$609	\$0	\$6,408	9.50%
2023	\$609	\$609	\$0	\$6,408	9.50%
2024	\$769	\$769	\$0	\$6,408	12.00%

* Amounts presented were determined as of the measurement date (6/30/24).

See independent auditor's report and the related notes to the financial statements.

Schedule 4

**Bienville Parish Police Jury
Registrar of Voters Retirement System
Schedule of Employer Contributions
December 31, 2024**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$13,817	\$13,817	\$0	\$56,397	24.50%
2015	\$14,265	\$14,265	\$0	\$58,825	24.25%
2016	\$13,500	\$13,500	\$0	\$60,001	22.50%
2017	\$12,635	\$12,635	\$0	\$63,184	20.00%
2018	\$11,092	\$11,092	\$0	\$65,246	17.00%
2019	\$10,337	\$10,337	\$0	\$60,806	17.00%
2020	\$7,702	\$7,702	\$0	\$42,788	18.00%
2021	\$8,010	\$8,010	\$0	\$44,499	18.00%
2022	\$8,517	\$8,517	\$0	\$47,319	18.00%
2023	\$9,473	\$9,473	\$0	\$52,630	18.00%
2024	\$7,227	\$7,227	\$0	\$40,147	18.00%

* Amounts presented were determined as of the measurement date. (6/30/24)

See independent auditor's report and the related notes to the financial statements.

Other Supplemental Schedules

Bienville Parish Police Jury
Arcadia, Louisiana
Supplemental Information Schedules
as of and for the Year Ended December 31, 2024

Non-Major Funds

Special Revenue:

District Court Expense Fund

The District Court Expense Fund accounts for the payments to off-duty law enforcement officers and others as witnesses in criminal cases. Financing is provided by fines paid by defendants who are found guilty in district court and operating transfers from the General Fund.

Recycling Program Fund

The Recycling Program Fund accounts for the education of parish residents on the energy savings potential and positive environmental benefits of recycling and energy conservation in waste management. Funding is provided by a federal grant from the United States Department of Energy which is passed through the Louisiana Department of Environmental Quality.

Tourism Fund

The Tourism Fund accounts for a dedicated tax of two percent, as authorized by Louisiana Revised Statute 33:4574, levied on all hotel/motel occupancy charges in the parish and is dedicated to the development and promotion of tourism.

CDBG Fund

The CDBG Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities such as wells and distribution lines.

Construction Fund

The construction fund account for financial resources received and used for the construction and equipment of a new courthouse and new courthouse annex.

Section 8 Housing Fund

The Section 8 Housing Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by grants from the U.S. Department of Housing and Urban Development.

Schedule 5

Bienville Parish Police Jury
Arcadia, Louisiana
Non-Major Funds

Combining Balance Sheet, December 31, 2024

	District Court Expense	Recycling Program	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
Assets							
Cash and equivalents	\$485,578	\$11,948	\$52,326	\$4,000	\$2,468	\$75,549	\$631,869
Receivables			8,584				8,584
Total Assets	<u>\$485,578</u>	<u>\$11,948</u>	<u>\$60,910</u>	<u>\$4,000</u>	<u>\$2,468</u>	<u>\$75,549</u>	<u>\$640,453</u>
Liabilities and Fund Balances							
Accounts payable	\$1,016						\$1,016
Fund Balances:							
Non spendable				\$4,000			4,000
Restricted:							
Other general government	484,562						484,562
Public works		\$11,948					11,948
Health & welfare						\$75,549	75,549
Economic development			\$60,910				60,910
Assigned					\$2,468		2,468
Total fund balances	<u>484,562</u>	<u>11,948</u>	<u>60,910</u>	<u>4,000</u>	<u>2,468</u>	<u>75,549</u>	<u>639,437</u>
Total Liabilities and Fund Balances	<u>\$485,578</u>	<u>\$11,948</u>	<u>\$60,910</u>	<u>\$4,000</u>	<u>\$2,468</u>	<u>\$75,549</u>	<u>\$640,453</u>

Schedule 6

Bienville Parish Police Jury
Arcadia, Louisiana
Non-Major Funds
Combining Schedule of Revenues, Expenditures,
And Changes in Fund Balances
For the Year Ended December 31, 2024

	District Court Expense	Recycling Program	Tourism	CDBG	Construction Fund	Section 8 Housing	Total
Revenues							
Taxes - hotel/motel			\$30,458				\$30,458
Federal funds						\$336,942	336,942
Fines and forfeitures	\$25,717						25,717
Use of money and property	16,909	\$602			\$24	913	18,448
Total revenues	<u>42,626</u>	<u>602</u>	<u>30,458</u>	<u>NONE</u>	<u>24</u>	<u>337,855</u>	<u>411,565</u>
Expenditures							
Current:							
General government - judicial	13,768						13,768
Health and welfare						337,873	337,873
Economic development			22,589				22,589
Total expenditures	<u>13,768</u>	<u>NONE</u>	<u>22,589</u>	<u>NONE</u>	<u>NONE</u>	<u>337,873</u>	<u>374,230</u>
Excess (Deficiency) of Revenues over Expenditures	28,858	602	7,869	NONE	24	(18)	37,335
Fund Balance - Beginning	455,704	11,346	53,041	\$4,000	\$2,444	75,567	602,102
Fund Balance - Ending	<u>\$484,562</u>	<u>\$11,948</u>	<u>\$60,910</u>	<u>\$4,000</u>	<u>\$2,468</u>	<u>\$75,549</u>	<u>\$639,437</u>

Bienville Parish Police Jury
Arcadia , Louisiana
Supplemental Information Schedules
for the Year Ended December 31, 2024

Compensation Paid Police Jurors

The schedule of compensation paid to police jurors and commissioners 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 \$1,600 per month. The president receives an additional \$400 per month for fulfilling the responsibilities of his office.

Bienville Parish Police Jury
Arcadia, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2024

Jerry Roberson	\$19,200
Darryl Ryder (President)	23,510
Jerry Bates	19,291
Keith Duck	18,838
Michael Nelson	19,200
Victor Fowler	19,200
Raymond Malone	361
William Sims	<u>19,200</u>
Total	<u>\$138,800</u>

See independent auditor's report.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2024

JERRY BATES, POLICE JURY PRESIDENT

PURPOSE	AMOUNT
Salary	\$23,510
Benefits - Insurance	29,672
Mileage reimbursement	239
Association dues	2,950
Membership dues	9,600

See independent auditor's report.

Schedule 9

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
For the Year Ended December 31, 2024

CASH BASIS PRESENTATION	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
Receipts From:		
Bienville Parish Sheriff - criminal fines (witness fees)	\$12,722	\$12,995
Subtotal Receipts	<u>\$12,722</u>	<u>\$12,995</u>
Total: Ending Balance of Amounts		
Assessed but not Received	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>AL NUMBER</u>	<u>PASS-THROUGH IDENTIFYING NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
United States Department of Transportation			
Passed through Louisiana Department of Transportation and Development:			
Covid-19 Formula Grants for Rural Areas	20.509	LA-2020-020	\$175,526
Covid-19 Formula Grants for Rural Areas	20.509	N/A	<u>4,072</u>
Total United States Department of Transportation			<u>179,598</u>
United States Department of Housing and Urban Development			
Direct Program-			
Project-Based Rental Assistance (PBRA)	14.195	N/A	<u>336,942</u>
Total United States Department of Housing and Urban Development			<u>336,942</u>
United States Department of the Treasury			
Direct Program			
Covid-19 Coronavirus State and Local Fiscal	21.027	N/A	<u>889,306</u>
Total United States Department of the Treasury			<u>889,306</u>
United States Department of Health and Human Services			
Direct Program-			
Opioid STR	93.788	N/A	<u>76,351</u>
Total United States Department of Health and Human Services			<u>76,351</u>
United States Department of Homeland Security			
Passed through Louisiana Office of Homeland Security			
Homeland Security Grant Program	97.067	EMW-2022-SS- 00042-S01	28,465
Emergency Management Performance Grants	97.042	EMT-2021-EP- 00001-S01	<u>12,963</u>
Total United States Department of Homeland			<u>41,428</u>
Total Federal Financial Assistance			<u>\$1,523,625</u>

The accompanying notes are an integral part of this schedule.

Bienville Parish Police Jury
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 1 - GENERALThe accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Bienville Parish Police Jury, Arcadia, Louisiana. The Bienville Parish Police Jury (the "Jury") reporting entity is defined in Note 1 to the Jury's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulation* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Jury, it is not intended to and does not present the financial position or changes in net position of the Jury.

NOTE 2 - BASIS OF ACCOUNTINGThe accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Jury's financial statements. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expense are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTSFederal awards revenues are reported in the Jury's fund financial statements as follows:

Major Fund - Covid-19 Coronavirus State and Local Recovery Funds - AL# 21.027	\$617,890
Total Federal Revenues	<u>\$617,890</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - FEDERAL AWARDSFor those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Jury's operating income from rents or investment (or other non-federal source). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended during the fiscal year."

NOTE 6 - INDIRECT COST RATEThe Jury has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2023.

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**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***

Bienville Parish Police Jury
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Bienville Parish Police Jury as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the Bienville Parish Police Jury's basic financial statements, and have issued my report thereon dated March 10, 2025. I issued an adverse opinion on the aggregate discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

Report on Internal Control Over Financial Reporting

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

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

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

BIENVILLE PARISH POLICE JURY

Arcadia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2024

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Police Jury'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 Bienville Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana

March 10, 2025

Member:
American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

MARY JO FINLEY, CPA, INC.
A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

**Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by the Uniform Guidance**

Bienville Parish Police Jury
Arcadia, Louisiana

**Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program**

I have audited Bienville Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bienville Parish Police Jury's major federal programs for the year ended December 31, 2024. Bienville Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Bienville Parish 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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of Bienville Parish Police Jury's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal
Control Over Financial Reporting Required
by the Uniform Guidance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exist 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a 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.

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana
Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal
Control Over Financial Reporting Required
by the Uniform Guidance

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

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

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



West Monroe, Louisiana
March 10, 2025

BIENVILLE PARISH POLICE JURY
Arcadia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

A. SUMMARY OF AUDIT RESULTS

Financial Statement Audit

1. As of and for the year ended December 31, 2024, an unmodified opinion was issued for the Police Jury's primary government which consisted of the Governmental Activities, each major fund and the aggregate remaining fund information. However, since the Police Jury did not present all of its legally separate component units, an adverse opinion was issued for the Police Jury as a reporting entity.
2. There were no material weaknesses required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
3. No instances of non compliance material to the financial statements of Bienville Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Audit of Federal Awards

4. There were no material weaknesses required to be disclosed by the *Uniform Guidance* (2CFR 200).
5. The auditor's report on compliance for the major federal award program for Bienville Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2CFR section 200.516(a) were disclosed.
7. The program tested as a major program was: ARPA, 21.027.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The police jury qualifies as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

**C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

No findings are reported.

Bienville Parish Police Jury
Arcadia, Louisiana

Summary Schedule of Prior Audit Results
For the Year Ended December 31, 2024

There were no audit findings reported in the audit for the year ended December 31, 2023.

Independent Accountant's Report
on Applying Agreed-Upon Procedures

Bienville Parish Police Jury
100 Courthouse Drive, Suite 2100
Arcadia, LA 71001

To the Bienville Parish Police Jury

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Management of Bienville Parish Police Jury is responsible for those C/C areas identified in the SAUPs.

Bienville Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

AGREED-UPON PROCEDURES

1) WRITTEN POLICIES AND PROCEDURES

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving,

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

2) BOARD OR FINANCE COMMITTEE

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on all proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

3) BANK RECONCILIATIONS

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

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

- iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

The agency provided me with a certified list of all bank accounts. September, 2024 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by the assistant secretary/treasurer and reviewed by the secretary/treasurer. There was evidence that the reconciliations are performed within 60 days of the bank statement date. Two of the 5 accounts selected to test had outstanding reconciling items over 12 months.

4) COLLECTIONS

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers.
- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- D) Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

5) NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

- ii. At least two employees are involved in processing and approving payments to vendors.
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employee/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B above, as applicable.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

6) CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. Using the listing prepared by management, randomly select 5 cards, (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and .
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

7) TRAVEL AND EXPENSE REIMBURSEMENT

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- i. If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policies and procedures #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

8) CONTRACTS

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- iii. If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval);
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

9) PAYROLL AND PERSONNEL

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or officials' cumulative leave records, agree the pay rates to the employee's or officials' authorized pay rates in the employee's or officials' personnel files, and agree the termination payment to entity policy.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

10) ETHICS (EXCLUDING NONPROFITS)

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management and:
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

11) DEBT SERVICE

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

There were no exceptions noted in the prior year, therefore no testing required for the current year.

12) FRAUD NOTICE

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

13) INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

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

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment

I randomly selected 4 employees/officials and verified that only all of the 4 employees have completed cybersecurity training. Only 4 have access to technology assets.

14) PREVENTION OF SEXUAL HARASSMENT

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

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).

There were no exceptions noted in the prior year, therefore no testing required for the current year.

- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344;

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

- V. Amount of time it took to resolve each complaint.

There were no exceptions noted in the prior year, therefore no testing required for the current year.

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

I am required to be independent of Bienville Parish Police Jury and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

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



Mary Jo Finley, CPA

March 10, 2025

DARRYL RYDER
President - District 3
MICHAEL NELSON
Vice President - District 6
BILL SIMS
District 1
JERRY ROBERSON
District 2
JERRY BATES
District 4
VICTOR FOWLER
District 5
KEITH DUCK
District 7



POLICE JURY OF BIENVILLE PARISH

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West Monroe, LA 71291

RE: AUP Exceptions Response

Following is the Bienville Parish Police Jury's response to the report of exceptions found during your testing performed in accordance with the Louisiana Legislative Auditors Statewide Agreed-Upon Procedures:

Bank Reconciliations

Every effort is made to research and resolve items that are outstanding over 12 months and we will be more diligent in our efforts to resolve this issue.

Humbly submitted,

Rodney L. Warren
Secretary/Treasurer
Bienville Parish Police Jury