

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

ANNUAL FINANCIAL STATEMENTS

As of December 31, 2024 and for the Year Then Ended

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INDEPENDENT AUDITOR'S REPORT

To the Allen Parish Police Jury
Oberlin, Louisiana

Adverse, Qualified, and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen 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 basic financial statements of the Allen Parish Police Jury's primary government as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Governmental Funds	Unmodified
Aggregate Remaining Fund Information	Qualified

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Allen 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 States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Allen Parish Police Jury, as of December 31, 2024, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities, and Each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Allen Parish Police Jury, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Allen Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Aggregate Remaining Fund Information

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that, the pension liability information on pages 47 through 48, and the OPEB liability information on page 49 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Allen Parish Police Jury's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head or chief executive officer are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2025, on our consideration of the Allen Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Allen 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 Allen Parish Police Jury's internal control over financial reporting and compliance.

Steven M. DeRouen & Associates, LLC

Lake Charles, Louisiana
June 27, 2025

BASIC FINANCIAL STATEMENTS

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Net Position - Governmental Activities
December 31, 2024

	Governmental Activities
ASSETS	
Cash	\$ 864,345
Investments	6,585,279
Receivables	4,584,650
Due from other governments	683,413
Inventory	45,179
Prepaid assets	7,432
Capital assets, net of accumulated depreciation	<u>25,299,057</u>
TOTAL ASSETS	<u>38,069,355</u>
DEFERRED OUTFLOWS OF RESOURCES RELATED TO PENSIONS AND OPEB	<u>527,665</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u><u>\$ 38,597,020</u></u>
LIABILITIES	
Accounts payable	551,154
Accrued interest payable	1,158
Unearned revenue	48,703
Bonds payable - due within one year	45,000
Compensated absences payable - due within one year	44,880
OPEB obligations - due in more than one year	61,838
Pension liability - due in more than one year	174,149
Bonds payable - due in more than one year	<u>46,000</u>
TOTAL LIABILITIES	<u>972,882</u>
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS AND OPEB	<u>83,557</u>
NET POSITION	
Net investment in capital assets	25,208,057
Restricted for:	
Inventory	45,179
Judicial	476,593
Public works	4,503,124
Economic development	420,295
Sanitation	2,277,370
Unrestricted	<u>4,609,963</u>
TOTAL NET POSITION	<u>37,540,581</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	<u><u>\$ 38,597,020</u></u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

			Program Revenues		Governmental Activities
					Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental activities:					
General government	\$ 3,283,564	\$ 969	\$ 289,768	\$ -	\$ (2,992,827)
Public safety	466,565	-	-	-	(466,565)
Public works	4,196,800	-	50,000	-	(4,146,800)
Economic development	339,479	79,328	161,066	56,060	(43,025)
Sanitation	2,933,352	-	-	-	(2,933,352)
Other governments	257,244	-	-	-	(257,244)
Interest on long-term debt	2,038	-	-	-	(2,038)
otal governmental activities	<u>\$ 11,479,042</u>	<u>\$ 80,297</u>	<u>\$ 500,834</u>	<u>\$ 56,060</u>	<u>\$ (10,841,851)</u>
GENERAL REVENUES					
Taxes:					
Ad valorem					4,698,207
Sales and use					2,914,517
Severance					754,965
State revenue sharing					222,767
All other revenues					1,711,026
Investment earnings					387,418
			Total General Revenues		<u>10,688,900</u>
CHANGE IN NET POSITION					(152,951)
NET POSITION - BEGINNING					37,693,532
NET POSITION - ENDING					<u>\$ 37,540,581</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Balance Sheet, Governmental Funds
December 31, 2024

	MAJOR FUNDS					NONMAJOR	TOTAL
	GENERAL	SOLID	ROAD	ROAD	ROAD	GOVERNMENTAL	GOVERNMENTAL
	FUND	WASTE	DISTRICT #2	DISTRICT #3	DISTRICT #5	FUNDS	FUNDS
		FUND	MTC. FUND	MTC. FUND	MTC. FUND		
ASSETS							
Cash	\$ 200,533	\$ 189,419	\$ 73,153	\$ 52,652	\$ 61,153	287,435	\$ 864,345
Investments	2,759,527	1,599,903	189,284	736,902	79,519	1,220,144	6,585,279
Receivables	419,792	-	850,178	929,386	1,116,493	1,268,801	4,584,650
Due from other governments	8,110	650,702	-	-	-	24,601	683,413
Inventory	-	-	-	-	-	45,179	45,179
Prepaid assets	4,443	-	-	-	-	2,989	7,432
TOTAL ASSETS	<u>\$ 3,392,405</u>	<u>\$ 2,440,024</u>	<u>\$ 1,112,615</u>	<u>\$ 1,718,940</u>	<u>\$ 1,257,165</u>	<u>\$ 2,849,149</u>	<u>\$ 12,770,298</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts payable	73,814	162,654	20,530	27,198	27,582	239,376	\$ 551,154
Unearned revenue	-	-	-	-	-	48,703	\$ 48,703
Total Liabilities	<u>73,814</u>	<u>162,654</u>	<u>20,530</u>	<u>27,198</u>	<u>27,582</u>	<u>288,079</u>	<u>599,857</u>
Deferred inflows of resources:							
Unavailable revenue	13,898	-	69,887	83,803	(31,302)	123,338	\$ 259,624
Total Deferred Inflows of Resources	<u>13,898</u>	<u>-</u>	<u>69,887</u>	<u>83,803</u>	<u>(31,302)</u>	<u>123,338</u>	<u>259,624</u>
Fund Balances:							
Nonspendable - prepaids	4,443	-	-	-	-	2,989	7,432
Nonspendable - inventory	-	-	-	-	-	45,179	45,179
Restricted:							-
Judicial	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-
Public works	-	-	1,022,198	1,607,939	1,260,885	657,783	4,548,805
Sanitation	-	2,277,370	-	-	-	-	2,277,370
Capital projects	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Committed:							-
Other general government	-	-	-	-	-	-	-
Assigned:							-
Other general government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Negative unassigned	-	-	-	-	-	-	-
Unassigned	3,300,250	-	-	-	-	1,731,781	5,032,031
Total Fund Balances	<u>3,304,693</u>	<u>2,277,370</u>	<u>1,022,198</u>	<u>1,607,939</u>	<u>1,260,885</u>	<u>2,437,732</u>	<u>11,910,817</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,392,405</u>	<u>\$ 2,440,024</u>	<u>\$ 1,112,615</u>	<u>\$ 1,718,940</u>	<u>\$ 1,257,165</u>	<u>\$ 2,849,149</u>	<u>\$ 12,770,298</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2024

TOTAL FUND BALANCE FOR GOVERNMENTAL FUNDS AT DECEMBER 31, 2024	\$ 11,910,817
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Total Net Position reported for governmental activities in the
Statement of Net Position is different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported
in the funds.

Capital assets, net of accumulated depreciation	25,299,057
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Certain property tax revenue receivable that will not be
collected within 60 days of year end are not considered
available in the governmental funds.

160,262

Certain revenue sharing receivable that will not be
collected within 60 days of year end are not considered
available in the governmental funds.

99,362

Deferred outflows and inflows or resources related to pensions are
applicable to future periods and, therefore not reported in the funds
Deferred outflows of resources related to pensions and OPEB

527,665

Deferred inflows of resources related to pensions and OPEB

(83,557)

Other

-

Certain liabilities are not due and payable in the current
period and accordingly are not reported as fund
liabilities. All liabilities are reported in the statement
of net position.

Bonds payable	\$ 91,000	
Accrued interest payable	1,158	
OPEB obligations	61,838	
Pension liability (asset)	174,149	
Compensated absences payable	44,880	

(373,025)

TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES AT DECEMBER 31, 2024	\$ 37,540,581
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The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds
For the Year Ended December 31, 2024

	MAJOR FUNDS					NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	SOLID WASTE FUND	ROAD DISTRICT #2 MTC. FUND	ROAD DISTRICT #3 MTC. FUND	ROAD DISTRICT #5 MTC. FUND		
REVENUES							
Taxes:							
Ad valorem	\$ 449,768	\$ -	\$ 852,372	\$ 895,541	\$ 1,253,629	\$ 1,281,849	\$ 4,733,159
Sales and use	-	2,891,137	-	-	-	23,380	2,914,517
Licenses and permits	130,802	-	-	-	-	36,413	167,215
Intergovernmental revenues:							
Federal and state grants	289,768	-	-	-	-	267,126	556,894
State funds:							
Parish transportation funds	-	-	-	-	-	279,420	279,420
State revenue sharing	12,413	-	33,155	30,345	10,224	139,592	225,729
Severance taxes	754,965	-	-	-	-	-	754,965
Other state funds	146,602	-	-	-	-	-	146,602
Fees, charges and commissions							
for services	969	-	-	-	-	79,328	80,297
Fines and forfeitures	42,442	-	-	-	-	156,472	198,914
Gaming revenues	-	-	-	-	-	49,475	49,475
Investment earnings	200,205	543	30,579	63,607	25,972	66,512	387,418
Other revenues	355,124	29,587	43,352	5,072	45,903	390,362	869,400
TOTAL REVENUES	2,383,058	2,921,267	959,458	994,565	1,335,728	2,769,929	11,364,005
EXPENDITURES							
Current:							
General government:							
Legislative	169,906	-	-	-	-	-	169,906
Judicial	1,962	-	-	-	-	1,459,227	1,461,189
Elections	55,596	-	-	-	-	-	55,596
Financial and administrative	424,533	-	-	-	-	-	424,533
Other	431,343	-	-	-	-	530,495	961,838
Public safety	430,713	-	-	-	-	-	430,713
Public works	-	-	972,278	213,192	541,197	1,279,168	3,005,835
Sanitation	-	2,277,843	-	-	-	-	2,277,843
Payments to other governments	257,244	-	-	-	-	-	257,244
Economic development and assistance	-	-	-	-	-	79,556	79,556
Debt service:							
Principal retirement	-	-	-	-	-	44,000	44,000
Interest	-	-	-	-	-	2,638	2,638
Capital outlay	863	356,944	82,593	1,152,780	869,498	380,388	2,843,066
TOTAL EXPENDITURES	1,772,160	2,634,787	1,054,871	1,365,972	1,410,695	3,775,472	12,013,957
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	610,898	286,480	(95,413)	(371,407)	(74,967)	(1,005,543)	(649,952)
OTHER FINANCING SOURCES (USES):							
Transfers in	1,685,421	1,057,693	1,620,499	2,076,600	2,497,299	2,912,604	11,850,116
Transfers out	(2,359,440)	(1,005,000)	(1,510,816)	(1,966,600)	(2,387,301)	(2,620,959)	(11,850,116)
TOTAL OTHER FINANCING SOURCES (USES)	(674,019)	52,693	109,683	110,000	109,998	291,645	-
NET CHANGE IN FUND BALANCE	(63,121)	339,173	14,270	(261,407)	35,031	(713,898)	(649,952)
FUND BALANCES(DEFICIT)-BEGINNING	3,367,814	1,938,197	1,007,928	1,869,346	1,225,854	3,151,630	12,560,769
FUND BALANCES(DEFICIT)-ENDING	\$ 3,304,693	\$ 2,277,370	\$ 1,022,198	\$ 1,607,939	\$ 1,260,885	\$ 2,437,732	\$ 11,910,817

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$	(649,952)
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Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlays as expenditures,
however, in the statement of activities the cost of those
assets is allocated over their estimated useful lives and
reported as depreciation expense. This is the amount by
which capital outlay exceeded depreciation expense:

Capital outlay	\$	2,188,350	
Depreciation expense		<u>(1,622,040)</u>	566,310

Certain property tax revenues receivable will not be collected for several months after year end are not considered available in the governmental funds.		(34,952)
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Other		(158,632)
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Certain revenue sharing receivable will not be collected for several months after year end are not considered available in the governmental funds.		(2,962)
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Repayment of bond principal is an expenditure in the governmental funds but reduces long-term liabilities in the statement of net position.		44,000
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In the statement of activities some expenses do not require
the use of current financial resources and therefore are not
reported as expenditures in the governmental funds.

Cost of pension benefits earned net of employee contributions	79,316
Prior year accrued interest payable exceeded the current year	600
Compensated absences payable exceeded prior year payable	1,619
OPEB obligations exceed the prior year obligations	<u>1,702</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>(152,951)</u>
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The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Statement of Fiduciary Net Position
December 31, 2024

	AGENCY FUND
Assets	
Cash and cash equivalents	\$ -
Total Assets	\$ -
Liabilities	
Held for others	\$ -
Total Liabilities	\$ -

NOTES TO THE FINANCIAL STATEMENTS

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2024

INTRODUCTION

The Allen Parish Police Jury is the governing authority for Allen Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2028.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Louisiana Revised Statute (R.S.) 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, gaming revenues, and various other state and federal grants.

Financial Reporting Entity

The financial reporting entity consists of (a) the primary government, (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. Governmental Accounting Standards (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the police jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. It is able to impose its will on the organization, and/or
 - b. There is a potential for the entity 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's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Political subdivisions which would be required to be included, based on criteria established by Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity", issue separate financial statements, and have not been included in the primary government financial statements of the Allen Parish Police Jury. The exclusion of these component units is a departure from generally accepted accounting principles. The financial statements of the component units that are part of the financial reporting entity, but are excluded from the financial statements, are as follows:

1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Allen Action Agency, Inc.	Recreation District No. 6 of Allen Parish
Allen Parish Ambulance Service District No. 1	Allen Parish Tourist Commission
Allen Parish Assessor	Waterworks District No. 1 of Allen Parish
Allen Parish Clerk of Court	Bayou Blue Gravity Drainage District No. 1
Allen Parish Ward 3 Fire Protection District No. 2	District Attorney of the Thirty-Third Judicial District
Allen Parish Fire Protection District No. 3	East Allen Parish Waterworks District
Fire Protection District No. 4 of Allen Parish	Kinder Gravity Drainage District No. 2
Allen Parish Fire Protection District No. 5	Northwest Allen Parish Waterworks District
Allen Parish Fire Protection District No. 6	Oakdale Recreation District No. 1 of Allen Parish
Hospital Service District No. 3 of the Parish of Allen	Recreation District No. 2 of Allen Parish
Allen Parish Industrial District No. 5	Southwest Allen Parish Water District No. 2
Allen Parish Library	Thirty-Third Judicial District Court Judicial Exp Fund
Allen Parish Mosquito Abatement District	West Allen Parish Water District
Allen Parish Recreation District No. 3	Allen Parish Reservoir District
Allen Parish Recreation District No. 4	
Allen Parish Recreation District No. 5 of Oberlin	

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements. Financial statements for these component units can be obtained from the individual component units.

These primary government (police jury) financial statements include all major funds, aggregate non-major funds, and organizations for which the police jury maintains the accounting records. The Thirty-Third Judicial District Criminal Court Fund for which the police jury maintains the accounting records is considered part of the primary government (police jury).

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government (police jury) financial statements are not a substitute for the reporting entity's financial statements. The police jury has chosen to issue financial statements of the primary government only. As such, these financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

The accompanying financial statements of the Allen Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of these notes.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the guidance set forth in the industry audit guide, Audits of State and Local Governments, issued by the American Institute of Certified Public Accountants and the Louisiana Governmental Audit Guide.

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 nonfiduciary 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 fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor funds.

Governmental funds account for all of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term obligations. Governmental funds include the following:

1. The General Fund is the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
3. Debt service funds account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations.
4. Capital projects funds account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

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 the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. All assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, expenses, gains and losses are measured and reported using the economic resources measurement focus and accrual basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 9 months of the end of the current fiscal period, except for property taxes and state revenue sharing, for which the period is 60 days. 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.

Property taxes, interest, state revenue sharing, sales tax revenue, parish transportation fund revenue, grants, severance tax revenue and hotel tax revenue associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The emphasis on fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major funds are described below:

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 Solid Waste Fund accounts for the proceeds of a sales tax to be used for the collection and disposal of solid waste in Allen Parish.

The Road District No.2 Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds received and for the costs associated with constructing and maintaining the road system within Road District No. 2.

The Road District No. 3 Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds received and for the costs associated with constructing and maintaining the road system within Road District No. 3.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

The Road District No. 5 Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds received and for the costs associated with constructing and maintaining the road system within Road District No. 5.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Additionally, the government reports the following fund types:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the police jury. Fiduciary funds include:

- A. Agency funds account for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of 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, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When an expense is incurred for which both restricted and unrestricted net position is available, it is the police jury's policy to apply restricted net position first.

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 state sponsored investment pool, and mutual funds consisting solely of government backed securities.

D. Inventories

Inventories are valued at cost which approximates market, using the first-in/first out (FIFO) method and consists of fuel for resale. The costs of inventories are recorded as expenditures when used (consumption method).

E. 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." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

E. Receivables and Payables

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Parish wide taxes:			
General	4.00	4.00	-
Courthouse & Jail	4.00	4.00	-
Special revenue funds:			
District Maintenance taxes:			
No. 1	10.35	10.35	2031
No. 1	22.03	22.03	2025
No. 1A	8.03	8.03	2025
No. 2	5.52	5.52	2031
No. 2	7.48	7.48	2030
No. 2	11.04	11.04	2031
No. 3	9.63	9.63	2031
No. 3	10.95	10.95	2029
No. 3	35.79	35.79	2025
No. 4	30.19	30.19	2025
No. 4	21.14	21.14	2025
No. 5	5.30	5.30	2029
No. 5	8.69	8.69	2029
No. 5A	2.79	2.79	2025

For the year ended December 31, 2024, taxes levied of \$4,852,084 on property with assessed valuations net of homestead exemption.

Sales Taxes. On September 29, 1984, voters of the parish approved a seven-tenths of one per cent sales tax, which is dedicated to the collection and disposal of solid waste. Effective January 1, 1985, the jury entered into an agreement with the Allen Parish School Board whereby the school board will provide collection services for a fee of two percent of total collections. On May 4, 2013, voters of the parish renewed this tax for a fifteen year period beginning on December 1, 2014 and expiring on November 30, 2029.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available.

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 \$1,500 or more for capitalizing capital assets.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Description	Estimated Lives
Roads, bridges, and infrastructure	40 – 50 years
Buildings and building improvements	20 – 40 years
Furniture and fixtures	5 – 10 years
Vehicles	5 – 10 years
Equipment	5 – 15 years

G. Compensated Absences

The police jury has the following policy relating to vacation and sick leave:

Employees of the Allen Parish Police Jury receive from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave must be used in the year earned or it is forfeited. In addition, police jury employees earn up to 13 days of sick leave each year. Sick leave can be accumulated without limitation, however, accumulated sick leave is forfeited upon termination of employment.

Permanent employees of the Allen Parish Police Jury earn compensatory time at the rate of 1.5 per hour for overtime hours worked. Effective in 2011, any compensatory time accumulated by April 2, 2011 and any compensatory time earned in the months to follow shall all be used or lost on December 31, 2011 and each succeeding year thereafter. Unused compensatory time at the time of termination will be paid to the employee at that time.

The police jury's recognition and measurement criteria for compensated absences follows:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Compensated Absences (continued)

GASB Statement No. 101 recognizes a liability for compensated absences including vacation, sick leave, and other types of leave. The liability for compensated absences is measured at the amount of cash payment or noncash settlement to be made, including salary-related payments directly and incrementally associated with payments for leave.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, no compensated absences liability is recorded.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

In the fund financial statements, governmental fund types recognize both premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

I. Restricted Net Position

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position used are either, 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or 2) imposed by law through constitutional provisions or enabling legislation.

1.SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Equity Classifications

Government-wide financial statements –

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, mortgage, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
21. 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.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund financial statements –

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows:

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and for property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can only be spent for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Allen Parish Police Jury (the police jury’s highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the police jury or by an official or body to which the police jury delegates the authority,
5. *Unassigned* fund balance category includes amounts that are available for any purpose and are only reported in the general fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Equity Classifications

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the police jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the police jury considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the police jury has provided otherwise in its commitment or assignment actions.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then, restricted fund balances for specific purposes are determined (not including nonspendable amounts). Then, any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when nonspendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

K. Estimates

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

L. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires an entity to delay recognition of decreases in net position/fund balance as expenditures until a future period. In other instances, entities are required to delay recognition of increases in net position/fund balance as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION The police jury uses the following budget practices:

Preliminary budgets for the ensuing year are prepared on the GAAP basis by the secretary-treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular February meeting of the next year, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. 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 January, and notice is published in the official journal.

The secretary-treasurer presents necessary budget amendments to the jury when actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary-treasurer has the authority to make amendments as necessary. 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, 2019, the police jury adopted budgets for the General Fund, all special revenue funds, and all debt service funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and the final amendments.

3. CASH AND CASH EQUIVALENTS

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it.

In accordance with a fiscal agency agreement that is approved by the Allen Parish Police Jury, the police jury maintains demand and time deposits through local depository banks that are members of the Federal Reserve System.

Interest rate risk. The police jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of credit risk. The police jury places no limit on the amount the police jury may invest in any one issuer.

At December 31, 2024, the police jury has cash and cash equivalents (book balances) totaling \$864,345 as follows:

Demand deposits	\$	864,345
Total	<u>\$</u>	<u>864,345</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

At December 31, 2024, the police jury has \$1,398,533 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance and \$5,250,044 of pledged securities held in a custodial bank in the name of the Police Jury’s name.

4. INVESTMENTS

Deposits held by LAMP at December 31, 2024, consist of \$6,585,279 in the Louisiana Asset Management Pool, Inc. (LAMP), a local government investment pool (see Summary of Significant Accounting Policies). In accordance with GASB Codification Section 150.126, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds (LAMP is a 2a7-

like investment pool) and therefore not evidenced by securities that exist in physical or book entry form.

Also, pooled investments are excluded from the concentration of credit risk 5 percent disclosure requirement and foreign currency risk is not applicable to 2a7-like pools.

LAMP is administrated by LAMP, Inc., a non-profit corporation organized under the laws of the state of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term high-quality investments. LAMP is not registered with the SEC as an investment company. LAMP's annual financial statements can be obtained from the Louisiana Legislative Auditor's website.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar-weighted-average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares. LAMP is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

At December 31, 2024, the weighted-average yield on the deposits at LAMP was 4.67% and the weighted-average maturity cannot exceed 90 days. The weighted-average maturity for LAMP's total investments was 68 days as of December 31, 2024. LAMP is rated AAAm by Standard & Poors. The Jury does not have credit or interest rate risk policies for investments.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

5. RECEIVABLES

The receivables of \$4,584,279 at December 31, 2024, are as follows:

Class of Receivable	
Ad Valorem Tax	\$ 4,483,934
State Revenue Sharing	99,362
Other	983
Total	<u>\$ 4,584,279</u>

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes.

All other receivable amounts are expected to be collected in full within the next year; therefore, no allowance for doubtful accounts has been established.

6. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2024 consisted of the following:

Allen Parish School Board – sales taxes	\$ 650,702
Louisiana Department of the Treasury – parish transportation funds	24,601
Various other	<u>8,110</u>
Total	<u>\$ 683,413</u>

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

7. CAPITAL ASSETS

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

Capital assets, not being depreciated				
Construction in progress	\$ 625,867	\$ 60,652	\$ 359,270	\$ 327,249
Land	<u>700,246</u>	<u>-</u>	<u>-</u>	<u>700,246</u>
Total capital assets, not being depreciated	<u>\$ 1,326,113</u>	<u>\$ 60,652</u>	<u>\$ 359,270</u>	<u>\$ 1,027,495</u>
Capital assets being depreciated:				
Buildings	\$ 4,595,339	\$ 378,947	\$ -	\$ 4,974,286
Improvements other than buildings	5,933,054	272,112	-	6,205,166
Furniture and fixtures	471,862	4,500	-	476,362
Vehicles	1,753,769	133,698	-	1,887,467
Machinery and equipment	5,869,555	625,664	-	6,495,219
Infrastructure	<u>35,765,408</u>	<u>1,072,048</u>	<u>-</u>	<u>36,837,456</u>
Total capital assets being depreciated	<u>54,388,987</u>	<u>2,486,969</u>	<u>-</u>	<u>56,875,956</u>
Less accumulated depreciation for:				
Buildings	2,941,664	109,474	-	3,051,138
Improvements other than buildings	4,352,829	329,348	-	4,682,177
Furniture and fixtures	441,785	7,593	-	449,378
Vehicles	1,264,992	154,094	-	1,419,086
Machinery and equipment	4,589,936	408,004	-	4,997,940
Infrastructure	<u>17,391,148</u>	<u>613,527</u>	<u>-</u>	<u>18,004,675</u>
Total accumulated depreciation	<u>30,982,354</u>	<u>1,622,040</u>	<u>-</u>	<u>32,604,394</u>
Total capital assets being depreciated, net	<u>\$ 23,406,633</u>	<u>\$ 864,929</u>	<u>\$ -</u>	<u>\$ 24,271,562</u>

Depreciation expense of \$1,622,040 for the year ended December 31, 2024, was charged to the following governmental functions:

General government	\$ 194,646
Public works	1,135,427
Economic development	259,526
Public safety	<u>32,441</u>
Total	<u>\$ 1,622,040</u>

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

7. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The police jury makes routine transfers between funds to pay routine expenses that occur during the year and to pay debt service on debt as it becomes due.

8. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$551,154 at December 31, 2024 are as follows:

Accounts		\$ 551,154
Total		<u>\$ 551,154</u>

9. LONG-TERM OBLIGATIONS

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

	Bonded Debt	Compensate Absences	Other Post- Employment	Pension Liability	Total
Long-term Beginning	\$ 135,000	\$ 46,499	\$ 66,108	\$ 699,468	\$ 947,075
Additions	-	-	-	-	-
Deductions	<u>44,000</u>	<u>1,619</u>	<u>4,270</u>	<u>525,319</u>	<u>575,208</u>
Long-term Ending	<u>\$ 91,000</u>	<u>\$ 44,880</u>	<u>\$ 61,838</u>	<u>\$ 174,149</u>	<u>\$ 371,867</u>

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

9. LONG-TERM OBLIGATIONS

All parish bonds outstanding at December 31, 2024, for \$91,000 are general obligations bonds with maturities to 2026 and interest rates from 2.88% to 3.64%. Bond principal and interest payable in the next fiscal year are \$45,000 and \$1,736 respectively. The individual issues are as follows:

Bond	Original Issue	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding	Funding Source
Rd #1 Series 2021 Bond	93,000	3.64%	03/01/2026	1,454	55,000	Ad valorem tax
Rd #4 Series 2021 Bond	86,000	2.86%	03/01/2026	898	36,000	Ad Valorem tax

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. The bonds are due as follows:

<u>Year Ending December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2025	45,000	1,454	46,454
2026	46,000	898	46,898
Total	<u>\$ 91,000</u>	<u>\$ 2,352</u>	<u>\$ 93,352</u>

In accordance with R.S. 39:562, the police jury is legally restricted from incurring long-term bonded debt in excess of 10% of the assessed value of taxable property.

Compensated absences have typically been liquidated by the following governmental funds: General Fund and Parish Road Fund.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance and flow of funds through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages.

10. Parochial Employee's Retirement System

Plan Description

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

The System provides retirement benefits to employees of any parish within the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Police Jury is a participating member of Plan A.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Eligibility Requirements

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.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

Retirement Benefits

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.

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

For employees hired prior to January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 60 with a minimum of ten (10) years of creditable service.
3. 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.

10. Parochial Employee's Retirement System

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.

Survivor Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage, if the remarriage occurs before age 55.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

10. Parochial Employee's Retirement System

Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or an amount equal to what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

Cost of Living Increases

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

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 and 5.35% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2024 was 11.50% for Plan A and 7.50% for Plan B.

According to state statute, the System also receives ¼ 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.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

10. Parochial Employee's Retirement System

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

At December 31, 2024, the Police Jury reported a liability of \$174,149 for its proportionate share of the net pension liability. The net pension asset was measured as of December 31, 2023, and the total pension asset used to calculate the net pension asset was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan. The employers' contribution effort was actuarially determined by the System's actuary.

For the year ended December 31, 2024, the Police Jury recognized pension expense (credit) of \$(79,316). 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	Deferred Inflows
Differences between expected and actual experience	\$ 82,465	\$ 46,745
Net difference between projected and actual earnings on pension plan investments and changes in assumptions and proportionate share of contributions	280,666	-
Changes in assumptions	-	30,340
Differences in proportionate share of contributions	3,909	80
Police Jury contributions made subsequent to the measurement date	152,056	
Total	\$ 519,096	\$ 77,165

The Police Jury's contributions during the year ended December 31, 2024, reported as deferred outflows, of \$152,056 subsequent to the measurement date will be recognized as reduction of the net pension liability in the year ended December 31, 2025. 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:	
2025	\$ 140,400
2026	236,226
2027	(114,080)
2028	27,329

10. Parochial Employee’s Retirement System

Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees’ past periods of service, less the amount of the pension plan’s fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024 are as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal Actuarial
Assumptions:	
Investment Rate of Return	6.40%, net of investment expense
Projected Salary Increases	4.75% (2.3% Inflation, 2.45% Merit)
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 MP2021 scale. Pub-2010 Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Expected Remaining Service Lives	4 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 increase not yet authorized by the Board of Trustees.

The discount 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.

10. Parochial Employee's Retirement System

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:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real assets	<u>2%</u>	<u>0.11%</u>
Totals	<u>100%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Normal Return		<u>7.50%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP 2010 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2010 scale.

Sensitivity to Changes in Discount Rate

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

		Changes in Discount	
		Rate	
	1%	Current Discount	1%
	Decrease	Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability (Asset)	\$1,227,725	\$ 174,149	\$(714,054)

Retirement System Audit Report

The Parochial Employees' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended December 31, 2023. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

11. OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description. The Police Jury administers a single-employer defined health benefit retirement plan as authorized by the Police Jury. The Plan provides lifetime health insurance for employees that retire with at least seven years of full-time service. The Plan pays 50% of health insurance cost for retirees up to \$300 per month. The Plan does not issue a publicly available financial report. Benefit provisions are established and may be amended by the jurors of the Allen Parish Police Jury.

In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB). This Statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future – upon retirement – and whose costs will be borne by the Parish in the future. The Statement also attempts to quantify the future “retirement” costs that have been earned by the employee during his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service. The notes to the financial statements contain other required disclosure information from GASB Statement 75.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future.

11.OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members. The actuarial calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The total OPEB liability for the January 1, 2024 actuarial valuation, with a measurement date of December 31, 2024, and inclusive of the measurement period of January 1, 2024 through December 31, 2024, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	4.50%
Health Care Cost Trend	4.31%

Changes in the Total OPEB Liability: The following table shows the components of the Police Jury’s total OPEB liability for the current year:

Balance at 12/31/2023	\$ 66,108
Current Period Changes:	
Service Cost	-0-
Interest on Total OPEB Liability	2,742
Changes in Benefit Terms	-0-
Differences Between Expected and Actual	
Experience	(2,204)
Changes in assumptions	153
Benefit Payments	(4,961)
Net Change in Total OPEB Liability	(4,270)
Balance at 12/31/2024	\$ 61,838

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.50%) or one percentage point higher (5.50%) than the current discount rate of 4.50%:

	1% Decrease (3.50%)	Discount Rate (4.50%)	1% Increase (5.50%)
Total OPEB Liability Parish	\$57,387	\$61,838	\$66,489

11.OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (3.28%) or one percentage point higher (5.28%) than the current healthcare cost trend rate of 4.28%:

	1% Decrease (3.28%)	Healthcare Cost Trend Rate (4.28%)	1% Increase (5.28%)
Total OPEB Liability Parish	\$67,320	\$61,838	\$57,073

Schedule of Deferred Outflow/Inflows

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ -	\$ 14,163
Changes in assumptions	20,224	-
Total	\$ 20,224	\$ 14,163

Amortization of deferred outflows/inflows:

Year ended December 31:	
2025	\$ 2,568
2026	2,568
2027	925
2028	-0-
2029	-0-
2030+	-0-

12. DEFERRED COMPENSATION PLAN

The police jury offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$50 per month, and contribute up to 100% of taxable compensation, not to exceed \$23,000 for all employees under 50 and \$30,500 for any employee who is 50 years old or older for the year ended December 31, 2024. The policy jury matches up to 2% of the employee's contributions to this plan. Employee contributions for the year ended December 31, 2024 were \$5,648 The police jury's contributions for the year ended December 31, 2024 were \$5,648.

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800)937-7604 or (225)926-8086.

13. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Agency funds:				
Capital Improvement Fund	\$ 235,704	\$ -	\$ -	\$ 235,704
	<u>\$ 235,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 235,704</u>

13. RISK MANAGEMENT

The police jury is exposed to various risks of loss in the areas of health care, general and auto liability, property hazards, worker’s compensation, and employee dishonesty. The police jury maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the policy jury. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The police jury did not reduce insurance coverage in 2024. Due to current insurance market conditions, the police jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

15. CONTINGENT LIABILITIES

At December 31, 2024, the police jury is involved in lawsuits. Of these lawsuits in the opinion of legal counsel for the police jury, no estimate of loss can be made for any of these.

The Louisiana Constitution prohibits seizures of a political subdivision’s property and provides that no judgment against such a body can be paid until funds are appropriated for that purpose. The police jury’s legal counsel expects the Court to limit the scope of the plaintiffs’ inquiries into the police jury’s finances.

In the normal course of operations, the police jury receives grant funds from various Federal and State agencies. The grant programs are subject to audits by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

16. DEFICITS IN INDIVIDUAL FUNDS

No funds had a deficit fund balance at December 31, 2024.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Notes to the Financial Statements (Continued)

17. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at the year end be transferred to the parish General Fund. The following details the amounts due at December 31, 2024:

Balance in Criminal Court bank account at December 31, 2024	<u>\$ 7,877</u>
Balance due at December 31, 2024	<u>\$ 3,939</u>

The police jury has decided to not transfer the funds due to the fact that the General Fund historically has had to subsidize the Criminal Court Fund and expects to have to do so in 2024.

18. DEFERRED INFLOWS OF RESOURCES

Unavailable revenues are reported in governmental funds and represent revenue received more than 60 days following year end (and, therefore, unavailable to pay liabilities of the current period). Unavailable revenue received after 60 days is fully recognized as revenue in the government-wide financial statements. At December 31, 2024, governmental funds' revenues that have been earned but are unavailable are \$242,382, as follows:

	Ad Valorem Taxes	State Revenue Sharing	Total
General Fund	\$ 5,788	\$ 8,110	\$ 13,898
Road District #1 Mtc. Fund	38,579	14,032	52,611
Road District #2 Mtc. Fund	48,229	21,658	69,887
Road District #3 Mtc. Fund	63,747	20,056	83,803
Road District #4 Mtc. Fund	30,030	16,740	46,770
Road District #5 Mtc. Fund	(31,662)	4,372	(27,290)
Road District #5A Mtc. Fund	(6,302)	2,290	(4,012)
Road District #1A Mtc. Fund	1,914	954	2,868
Court House & Jail Fund	9,939	11,150	21,089
	<u>\$ 160,262</u>	<u>\$ 99,362</u>	<u>\$ 259,624</u>

20. UNEARNED REVENUE

The balance in unearned revenue at December 31, 2024 consists of \$48,703 of operating grant revenue that had been received but that had not been earned as of December 31, 2024.

21. SUBSEQUENT EVENT REVIEW

The police jury's management has evaluated subsequent events through the date which the financial statements were available to be issued. The police jury's management is not aware of a subsequent event that requires disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL	AMOUNTS	(OVER) FINAL
REVENUES				
Taxes:				
Ad valorem	\$ 392,779	\$ 410,679	\$ 449,768	\$ 39,089
Licenses and permits	121,500	121,500	130,802	9,302
Intergovernmental:				
Grants - federal and state	150,000	150,000	289,768	139,768
State funds:				
State revenue sharing	11,000	11,000	12,413	1,413
Severance taxes	650,000	650,000	754,965	104,965
Other state funds	140,000	140,000	146,602	6,602
Fees, charges and commissions for services	60,000	60,000	969	(59,031)
Fines and forfeitures	-	-	42,442	42,442
Investment earnings	142,000	142,000	200,205	58,205
Other revenues	257,541	257,541	355,124	97,583
TOTAL REVENUES	1,924,820	1,942,720	2,383,058	440,338
EXPENDITURES				
Current:				
General government:				
Legislative	145,700	145,700	169,906	(24,206)
Judicial	9,000	9,000	1,962	7,038
Elections	17,400	17,400	55,596	(38,196)
Financial and administrative	225,465	225,465	424,533	(199,068)
Other	1,744,165	1,765,925	431,343	1,334,582
Public safety	288,000	288,000	430,713	(142,713)
Payments to other governments	140,000	140,000	257,244	(117,244)
Debit service	-	-	-	
Capital outlay	150,000	150,000	863	149,137
TOTAL EXPENDITURES	2,719,730	2,741,490	1,772,160	969,330
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(794,910)	(798,770)	610,898	1,409,668
OTHER FINANCING SOURCES (USES):				
Transfers in	60,000	60,000	1,685,421	1,625,421
Transfers out	(412,000)	(412,000)	(2,359,440)	(1,947,440)
Proceeds from sale of assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(352,000)	(352,000)	(674,019)	(322,019)
NET CHANGE IN FUND BALANCE	(1,146,910)	(1,150,770)	(63,121)	1,087,649
FUND BALANCE(DEFICIT)-BEGINNING	3,403,354	3,403,354	3,367,814	-
FUND BALANCE (DEFICIT)-ENDING	\$ 2,256,444	\$ 2,252,584	\$ 3,304,693	\$ 1,087,649

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
Solid Waste Fund
For the Year Ended December 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE (OVER) FINAL
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	2,300,000	2,300,000	2,891,137	591,137
Intergovernmental:				
Grants - federal and state	-	-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	-	-	-	-
Other state funds	-	-	-	-
Fines and forfeitures	-	-	-	-
Gaming revenues	-	-	-	-
Investment earnings	50,000	50,000	543	(49,457)
Other revenues	25,000	25,000	29,587	4,587
TOTAL REVENUES	<u>2,375,000</u>	<u>2,375,000</u>	<u>2,921,267</u>	<u>546,267</u>
EXPENDITURES				
Current:				
General government:				
Judicial	-	-	-	-
Other	-	-	-	-
Sanitation	3,481,901	3,529,706	2,277,843	1,251,863
Payments to other governments	-	-	-	-
Economic development and assistance	-	-	-	-
Capital outlay	320,000	320,000	356,944	(36,944)
TOTAL EXPENDITURES	<u>3,801,901</u>	<u>3,849,706</u>	<u>2,634,787</u>	<u>1,214,919</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,426,901)</u>	<u>(1,474,706)</u>	<u>286,480</u>	<u>1,761,186</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	179	(179)
Transfers out	-	-	(714,663)	(714,663)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(714,484)</u>	<u>(714,663)</u>
NET CHANGE IN FUND BALANCE	(1,426,901)	(1,474,706)	(428,004)	1,046,523
FUND BALANCE (DEFICIT)-BEGINNING	<u>1,598,632</u>	<u>1,598,632</u>	<u>506,815</u>	<u>-</u>
FUND BALANCE (DEFICIT)-ENDING	<u>\$ 171,731</u>	<u>\$ 123,926</u>	<u>\$ 78,811</u>	<u>\$ 1,046,523</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
Road District #3 Maintenance Fund
For the Year Ended December 31, 2024

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE (OVER) FINAL
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Ad valorem	\$ 848,383	\$ 848,383	\$ 895,541	\$ 47,158
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental:				
Grants - federal and state	-	-	25,017	25,017
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	30,000	30,000	30,345	345
Severance taxes	-	-	-	-
Other state funds	-	-	-	-
Fees, charges and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Gaming revenues	-	-	-	-
Investment earnings	24,000	24,000	63,607	39,607
Other revenues	500	500	5,072	4,572
TOTAL REVENUES	<u>902,883</u>	<u>902,883</u>	<u>1,019,582</u>	<u>116,699</u>
EXPENDITURES				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Financial and administrative	-	-	-	-
Other	-	-	-	-
Public safety	-	-	-	-
Public works	2,966,677	2,966,677	213,192	2,753,485
Health and welfare	-	-	-	-
Payments to other governments	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service:				
Principal payments	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	1,152,780	(1,152,780)
TOTAL EXPENDITURES	<u>2,966,677</u>	<u>2,966,677</u>	<u>1,365,972</u>	<u>1,600,705</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,063,794)</u>	<u>(2,063,794)</u>	<u>(346,390)</u>	<u>1,717,404</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	2,076,600	(2,076,600)
Transfers out	-	-	(1,966,600)	(1,966,600)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>110,000</u>	<u>(4,043,200)</u>
NET CHANGE IN FUND BALANCE	(2,063,794)	(2,063,794)	(236,390)	(2,325,796)
FUND BALANCE (DEFICIT)-BEGINNING	<u>2,358,915</u>	<u>2,358,915</u>	<u>2,358,915</u>	<u>-</u>
FUND BALANCE (DEFICIT)-ENDING	<u>\$ 295,121</u>	<u>\$ 295,121</u>	<u>\$ 2,122,525</u>	<u>\$ (2,325,796)</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
Road District #5
For the Year Ended December 31, 2024

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL AMOUNTS	(OVER) FINAL
REVENUES				
Taxes:				
Ad valorem	\$ 1,117,365	\$ 1,117,365	\$ 1,253,629	\$ 136,264
Sales and use	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental:				
Grants - federal and state		-	-	-
State funds:				
Parish transportation funds	-	-	-	-
State revenue sharing	14,000	14,000	10,224	(3,776)
Severance taxes	-	-	-	-
Other state funds	-	-	-	-
Fees, charges and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Gaming revenues	-	-	-	-
Investment earnings	22,200	37,200	25,972	(11,228)
Other revenues	51,220	61,420	45,903	(15,517)
TOTAL REVENUES	1,204,785	1,229,985	1,335,728	105,743
EXPENDITURES				
Current:				
General government:				
Legislative	-	-	-	-
Judicial	-	-	-	-
Executive	-	-	-	-
Elections	-	-	-	-
Financial and administrative	-	-	-	-
Other	-	-	-	-
Public safety	-	-	-	-
Public works	1,320,508	1,311,368	541,197	770,171
Health and welfare	-	-	-	-
Payments to other governments	-	-	-	-
Economic development and assistance	-	-	-	-
Debt service:				
Principal payments	-	-	-	-
Interest	-	-	-	-
Capital outlay	170,000	170,000	869,498	(699,498)
TOTAL EXPENDITURES	1,490,508	1,481,368	1,410,695	70,673
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	(285,723)	(251,383)	(74,967)	176,416
OTHER FINANCING SOURCES (USES):				
Transfers in	287,400	287,400	2,497,299	2,209,899
Transfers out	(195,000)	(390,000)	(2,387,301)	(1,997,301)
TOTAL OTHER FINANCING SOURCES (USES)	92,400	(102,600)	109,998	212,598
NET CHANGE IN FUND BALANCE	(193,323)	(353,983)	35,031	389,014
FUND BALANCE (DEFICIT)-BEGINNING	293,592	293,592	1,381,362	-
FUND BALANCE (DEFICIT)-ENDINC	\$ 100,269	\$ (60,391)	\$ 1,416,393	\$ 389,014

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Budgetary Comparison Schedule
Road District #2 Maintenance Fund
For the Year Ended December 31, 2024

		BUDGETED AMOUNTS			
		ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE (OVER) FINAL
REVENUES					
Taxes:					
Ad valorem		\$ 824,021	\$ 824,021	\$ 852,372	\$ 28,351
Sales and use		-	-	-	-
Other taxes, penalties, interest, etc.		-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental:					
Grants - federal and state		-	-	-	-
State funds:					
Parish transportation funds		-	-	-	-
State revenue sharing		30,000	30,000	33,155	3,155
Severance taxes		-	-	-	-
Other state funds		-	-	-	-
Fees, charges and commissions for services		-	-	-	-
Fines and forfeitures		-	-	-	-
Gaming revenues		-	-	-	-
Investment earnings		10,000	30,000	30,579	579
Other revenues		73,000	78,000	43,352	(34,648)
TOTAL REVENUES		937,021	962,021	959,458	(2,563)
EXPENDITURES					
Current:					
General government:					
Legislative		-	-	-	-
Judicial		-	-	-	-
Executive		-	-	-	-
Elections		-	-	-	-
Financial and administrative		-	-	-	-
Other		-	-	-	-
Public safety		-	-	-	-
Public works		1,308,486	1,133,620	972,278	161,342
Health and welfare		-	-	-	-
Payments to other governments		-	-	-	-
Economic development and assistance		-	-	-	-
Debt service:					
Principal payments		-	-	-	-
Interest		-	-	-	-
Capital outlay		235,000	235,000	82,593	152,407
TOTAL EXPENDITURES		1,543,486	1,368,620	1,054,871	313,749
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					
		(606,465)	(406,599)	(95,413)	311,186
OTHER FINANCING SOURCES (USES):					
Transfers in		110,000	110,000	1,620,499	1,510,499
Transfers out		-	-	(1,510,816)	(1,510,816)
Proceeds from sale of assets		-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)		110,000	110,000	109,683	(317)
NET CHANGE IN FUND BALANCE					
		(496,465)	(296,599)	14,270	310,869
FUND BALANCE (DEFICIT)-BEGINNING					
		528,366	528,366	1,202,594	-
FUND BALANCE (DEFICIT)-ENDINC					
		\$ 31,901	\$ 231,767	\$ 1,216,864	\$ 310,869

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
For the Year Ended December 31, 2024
NOTES TO BUDGETARY COMPARISON SCHEDULES

Budgets and budgetary accounting:

The Police Jury follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to November 1, the department heads submit to the Police Jury a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. The budget is then legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Police Jury.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year end. The budgets presented are the originally adopted budget and the final amended budget. Actual amounts may not vary more than 5% from the final amended budget.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

Parochial Employees' Retirement System of Louisiana
Schedule of the Police Jury's Proportionate Share of the Net Pension Liability
For The Year Ended December 31, 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police Jury's proportion of the net pension liability	0.198%	0.186%	0.186%	-0.166%	0.156%	0.164%	0.165%	0.182%	0.182%	0.182%
Police Jury's proportionate share of the net pension liability (asset)	\$ 54,246	\$ 507,129	\$ 383,866	\$ (122,872)	\$ 690,502	\$ 7,735	\$ (288,840)	\$ (855,641)	\$ 699,468	\$ 174,149
Police Jury's covered-employee payroll	\$ 1,091,250	\$ 1,132,076	\$ 1,165,254	\$ 1,017,437	\$ 956,466	\$ 1,041,908	\$ 1,100,232	\$ 1,226,423	\$ 1,230,512	\$ 1,323,075
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	5.0%	44.8%	32.9%	-12.1%	72.2%	0.7%	-26.3%	-69.8%	56.8%	13.2%
Plan fiduciary net position as a percentage of the total pension liability	99.15%	92.23%	94.15%	101.98%	88.86%	99.89%	103.99%	110.46%	91.74%	98.03%

The schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year.

The notes to financial statements are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana

Parochial Employees' Retirement System of Louisiana
Schedule of the Police Jury's Contributions
For The Year Ended December 31, 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contribution	\$ 164,151	\$ 151,483	\$ 127,180	\$ 109,988	\$ 119,820	\$ 134,779	\$ 150,237	\$ 141,503	\$ 152,354	\$ 152,056
Contributions in relation to the contractually required contribution	\$ 164,151	\$ 151,483	\$ 127,180	\$ 109,988	\$ 119,820	\$ 134,779	\$ 150,237	\$ 141,503	\$ 152,354	\$ 152,056
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Jury's covered-employee payroll	\$ 1,132,076	\$ 1,165,254	\$ 1,017,437	\$ 956,466	\$ 1,041,908	\$ 1,100,232	\$ 1,226,423	\$ 1,230,512	\$ 1,323,075	\$ 1,322,231
Contributions as a percentage of covered-employee payroll	14.5%	13.0%	12.5%	11.5%	11.5%	12.25%	12.25%	11.50%	11.52%	11.50%

The schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year.

The notes to financial statements are an integral part of this statement.

ALLEN PARISH POLICE JURY

**OTHER POSTEMPLOYMENT BENEFITS -
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
For The Year Ended December 31, 2024**

Total OPEB Liability	2018	2019	2020	2021	2022	2023	2024
Service Cost	\$ 5,660	\$ 5,892	\$ 5,892	\$ 14,983	\$ 14,983	\$ -	\$ -
Interest	10,376	10,548	11,260	6,682	7,037	2,847	2,742
Changes in benefit terms	-	-	-	-	(271,098)	-	-
Differences between expected and actual	-	-	(44,168)	-	5,020	-	(2,204)
Changes in assumptions or other inputs	-	-	63,069	-	(1,584)	-	153
Benefit payments	(6,742.0)	(5,639)	(4,282)	(4,920)	(4,920)	(5,575)	(4,961)
Net Change in Total OPEB Liability	<u>\$ 9,294</u>	<u>\$ 10,801</u>	<u>\$ 31,771</u>	<u>\$ 16,745</u>	<u>\$ (250,562)</u>	<u>\$ (2,728)</u>	<u>\$ (4,270)</u>
Total OPEB Liability - beginning	<u>\$ 250,787</u>	<u>\$ 260,081</u>	<u>\$ 270,882</u>	<u>\$ 302,653</u>	<u>\$ 319,398</u>	<u>\$ 68,836</u>	<u>\$ 66,108</u>
Total OPEB Liability - ending	<u>\$ 260,081</u>	<u>\$ 270,882</u>	<u>\$ 302,653</u>	<u>\$ 319,398</u>	<u>\$ 68,836</u>	<u>\$ 66,108</u>	<u>\$ 61,838</u>
Covered Employee Payroll	\$ 282,691	\$ 282,691	\$ 678,043	\$ 678,043	\$ -	\$ -	\$ -
Total OPEB Liability as a percentage of covered employee payroll	92.00%	95.82%	44.64%	47.11%	0%	0%	0%

Notes to the Schedule:

- (1) This schedule is intended to report information for ten years. Data for the full ten year period is not available but will be reported as the additional years become available.
- (2) Changes of Benefit Terms: There were no changes in benefit terms.
- (3) Changes of Assumptions: Discount used for 2024 4.28%.
- (4) There were no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

The notes to financial statements are an integral part of this statement.

OTHER SUPPLEMENTARY SCHEDULES

Allen Parish Police Jury
Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2024

<u>Agency Head Name:</u>	Anthony Hebert
Purpose	Amount
Salary	\$ 14,400
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

The accompanying notes are an integral part of this statement.

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Schedule of Compensation Paid Elected Officials
For the Year Ended December 31, 2024

Board Member	Amount
Ruffin George	\$ 14,400
Adam Hussong	14,400
Roland Hollins	14,400
Chad Sanders	14,400
Anthony Hebert	14,400
Heath Ardoin	14,400
Allen Courville	14,400
	<u>\$ 100,800</u>

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITOR'S REPORT SECTION

STEVEN M. DEROUEN & ASSOCIATES, LLC

Certified Public Accountants

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

To the Allen Parish Police Jury
Oberlin, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Allen 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 Allen Parish Police Jury's primary government basic financial statements, and have issued my report thereon dated June 27, 2025. The report on the Allen Parish Police Jury was adverse because the financial statements do not include financial data of all component units of the Allen Parish Police Jury.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Steven M. DeRouen & Associates, LLC

Steven M. DeRouen & Associates, LLC
Lake Charles, Louisiana
June 27, 2025

ALLEN PARISH POLICE JURY
Oberlin, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

C. Section I Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Adverse on aggregate discretely presented component units; qualified on aggregate remaining fund information; unmodified on all other opinion units.

Internal Control Over Financial Reporting:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiencies identified	<u> </u> Yes	<u> X </u> None reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

Section II - Financial Statement Findings

None

Allen Parish Police Jury
Oberlin, Louisiana
Status of Prior Audit Findings
For the Year Ended December 31, 2023

None