

**Jackson Parish Police Jury
Jonesboro, Louisiana**

Annual Financial Report
As of and for the Year Ended December 31, 2024

Jackson Parish Police Jury

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Jackson Parish Police Jury

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Independent Auditor's Report

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Jackson Parish Police Jury, Jonesboro, Louisiana, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 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.

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgement 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 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

Emphasis of Matters

As disclosed in Note 6 to the financial statements, the net pension liability for the Police Jury was \$258,451 at December 31, 2024, as determined by the Parochial Employees' Retirement System of Louisiana. The related actuarial valuation was performed by the Retirement System's actuary using various assumptions. Because actual experience may differ from the assumptions used, there is a risk that this amount at December 31, 2024, could be under or overstated. Our opinion is not modified with respect to this matter.

As disclosed in Note 18 to the financial statements, the Police Jury adopted new accounting guidance, Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB statement No. 62* and GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset), Schedule of Employer Contributions to Pension Plan, Budgetary Comparison Schedules, and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements of the primary government. The accompanying supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

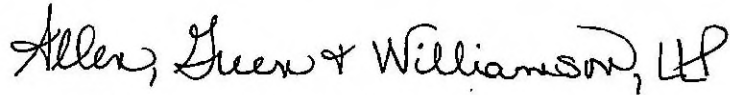
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Allen, Green & Williamson, LLP". The signature is written in a cursive, flowing style.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 30, 2025

REQUIRED SUPPLEMENTARY INFORMATION

**Management's Discussion
And Analysis (MD&A)**

**Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024**

Our discussion and analysis of Jackson Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2024. Separate financial statements may be obtained from component units not included.

FINANCIAL HIGHLIGHTS Our financial statements provide these insights into the results of this year's operations:

The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2024 by \$26,168,603 (net position). Of this amount, \$1,604,907 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

The Police Jury total net position changed \$(1,106,688). Significant changes during the current year in comparison with prior year include:

- There was a 58.8% decrease in operating grants and contributions down \$700,008 from \$1,190,352 to \$490,344, reducing program revenue support for governmental activities.
- The decrease in Ad Valorem taxes collections was a significant change. There was a \$236,345 decrease from \$4,103,285 to \$3,866,940 which narrowed the growth in general revenues.
- A 2.5% decrease in net investment in capital assets. During the current year, the Police Jury had capital additions of \$1,534,367 which were offset by depreciation expense of \$2,417,908 and a reduction of capital asset related debt of \$536,464.

The Jury believes that taxpayer's funds should be used for projects and maintenance that improve the quality of life for the citizens of Jackson Parish, not for hoarding funds. The Jury believes that it has sufficient net position to provide these programs for the near future.

Total spending for all our governmental activities was \$9,767,583 for the year. Most of the Police Jury's property and sales taxes were used to support the net cost (after deducting restricted grants and fees charged to users) of these six areas: judicial \$249,395, finance and administrative \$742,607, other general government \$987,492, public safety \$658,544, public works \$4,386,671, and culture and recreation \$1,436,993.

At the end of 2024, the Police Jury's governmental funds reported combined fund balances of \$10,567,921, a change of \$(633,617) in comparison with prior year. \$1,405,584 or 13% of the combined fund balance is available for spending at the government's discretion (unassigned fund balance). 100% of the unassigned fund balance is reported in the general fund.

At the end of the current year, unrestricted fund balance (the total of the committed and unassigned components of fund balance) for the general fund was \$1,705,584, or approximately 59% of total general fund expenditures.

NEW GASB STANDARDS In the current fiscal year the Police Jury implemented Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB statement No. 62*. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability. The adoption of this standard had no impact on the Police Jury's financial statements or notes to the financial statements.

Also in the current fiscal year, the Police Jury implemented Statement No. 101 – *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The adoption of this standard did not have a material impact on the financial statements of the Police Jury.

**Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024**

USING THIS ANNUAL REPORT The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short term as well as what remains for future spending. Fund statements also may give you some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more than detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General, Road, Solid Waste, Library, and Asphalt.

Required Supplementary Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

**Government-wide
Financial Statements**



**Fund
Financial Statements**

Notes to the Financial Statements

Required Supplementary Information

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)

Schedule of Employer Contributions to Pension Plan

Notes to Required Supplementary Information for Pensions

Budgetary Information for Major Funds

Supplementary Information

Nonmajor Funds Combining Statements

Schedule of Compensation Paid Police Jurors

Schedule of Compensation, Benefits and Other Payments to Agency Head

Justice System Funding Schedule – Receiving Entity

Other Information

Other Reports Required by *Government Auditing Standards*

Our auditor has provided assurance in their independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements, after considering that certain component units are not included, are fairly stated. Varying degrees of assurance is being provided by the auditor regarding the Required Supplementary Information (RSI) and the Supplementary Information. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of this report. Separate financial statements may be obtained from the component units that are not included.

Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024

Reporting the Police Jury as a Whole

The Statement of Net Position and the Statement of Activities One of the most important questions asked about the Police Jury is, "Is the Police Jury as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and the Statement of Activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets, liabilities, and deferred inflows/outflows of resources, using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Police Jury's net position - the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, as reported in the Statement of Net Position as one way to measure the Police Jury's financial health, or financial position. Over time, increases or decreases in the Police Jury's net position - as reported in the Statement of Activities - are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's operating results. However, the Police Jury's goal is to provide services to our citizens, not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges, and drainage systems to assess the overall health of the Police Jury.

The Statement of Net Position and Statement of Activities report the following activity for the Police Jury:

Governmental activities - All of the Police Jury's services are reported here, including public works and health and welfare services. Property taxes, sales taxes, and state and federal grants finance most of these activities.

Reporting the Police Jury's Most Significant Funds

Fund Financial Statements The Police Jury's fund financial statements provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the solid waste fund). The Police Jury's governmental funds use the following accounting approach:

Governmental funds - All of the Police Jury's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Police Jury's operations and the services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliations on Statements D and F.

THE POLICE JURY AS A WHOLE As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The Police Jury's assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$26,168,603 (net position). Our analysis of the primary government focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024

Table 1
Net Position
December 31,

	2024	2023	Variance	Percent of Change
Other assets	\$ 11,016,591	\$ 12,057,129	\$ (1,040,538)	(8.6)
Capital assets	16,389,438	17,331,026	(941,588)	(5.4)
Total assets	<u>27,406,029</u>	<u>29,388,155</u>	<u>(1,982,126)</u>	(6.7)
Deferred outflows of resources	<u>788,324</u>	<u>1,588,409</u>	<u>(800,085)</u>	(50.4)
Other liabilities	317,813	572,647	(254,834)	(44.5)
Long-term liabilities	<u>1,591,182</u>	<u>2,990,453</u>	<u>(1,399,271)</u>	(46.8)
Total liabilities	<u>1,908,995</u>	<u>3,563,100</u>	<u>(1,654,105)</u>	(46.4)
Deferred inflows of resources	<u>116,755</u>	<u>138,173</u>	<u>(21,418)</u>	(15.5)
Net position:				
Net investment in capital assets	15,730,711	16,135,835	(405,124)	(2.5)
Restricted	8,832,985	9,020,593	(187,608)	(2.1)
Unrestricted	<u>1,604,907</u>	<u>2,118,863</u>	<u>(513,956)</u>	(24.3)
Total net position	<u>\$ 26,168,603</u>	<u>\$ 27,275,291</u>	<u>\$ (1,106,688)</u>	(4.1)

The largest portion of the Police Jury's net position (\$15,730,711 or 60%) less any related outstanding debt that was used to acquire those assets. The Police Jury uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Police Jury's investments in capital assets are reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Police Jury's combined net position (\$8,832,985 or 34%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$1,604,907 is unrestricted net position and may be used to meet the Police Jury's obligations to its citizens and creditors.

At the end of the current fiscal year, the Police Jury is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

Governmental Activities The Police Jury's overall net position changed \$(1,106,688) from the prior year. The reasons for this overall decrease are as follows:

- Decrease in Ad Valorem Tax Collections
- Decrease in grant fund revenue
- Decrease in long-term liabilities

Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024

Table 2
Changes in Net Position
For the Years Ended December 31,

	<u>2024</u>	<u>2023</u>	<u>Variance</u>	<u>Percent of Change</u>
Revenues:				
Program revenues:				
Charges for services	\$ 427,495	\$ 452,089	\$ (24,594)	(5.4)
Operating grants and contributions	490,344	1,190,352	(700,008)	(58.8)
General revenues:				
Ad valorem taxes	3,866,940	4,103,285	(236,345)	(5.8)
Sales taxes	2,669,154	2,618,808	50,346	1.9
Severance taxes	663,924	865,652	(201,728)	(23.3)
Interest and investment earnings	123,517	116,831	6,686	5.7
Miscellaneous	419,521	526,702	(107,181)	(20.3)
Total revenues	<u>8,660,895</u>	<u>9,873,719</u>	<u>(1,212,824)</u>	(12.3)
Functions/Program Expenses:				
General government:				
Legislative	153,809	160,799	(6,990)	(4.3)
Judicial	279,584	310,061	(30,477)	(9.8)
Elections	63,139	30,630	32,509	106.1
Finance and administrative	742,607	719,632	22,975	3.2
Other general government	987,492	993,369	(5,877)	(0.6)
Public safety	658,544	709,521	(50,977)	(7.2)
Public works	5,169,503	5,590,188	(420,685)	(7.5)
Health and welfare	130,518	147,615	(17,097)	(11.6)
Culture and recreation	1,541,811	1,544,545	(2,734)	(0.2)
Interest on long-term debt	40,576	50,667	(10,091)	(19.9)
Total expenses	<u>9,767,583</u>	<u>10,257,027</u>	<u>(489,444)</u>	(4.8)
Increase (decrease) in net position	(1,106,688)	(383,308)	(723,380)	(188.7)
Net Position, beginning	<u>27,275,291</u>	<u>27,658,599</u>	<u>(383,308)</u>	(1.4)
Net Position, ending	<u>\$ 26,168,603</u>	<u>\$ 27,275,291</u>	<u>\$ (1,106,688)</u>	(4.1)

As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$9,767,583, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes and other general revenues was only \$8,849,744 because some of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions \$490,344; by those charged for services \$427,495.

In Table 3, we have presented the cost of each of the Police Jury's six largest functions for fiscal year ended December 31, 2024 – judicial, finance and administration, other general government, public safety, public works, and culture and recreation, as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024

Table 3
For the Years Ended December 31,
Governmental Activities

	Total Cost of Services 2024	Net Cost of Services 2024	Total Cost of Services 2023	Net Cost of Services 2023
Judicial	\$ 279,584	\$ 249,395	\$ 310,061	\$ 275,340
Finance and administration	742,607	742,607	719,632	719,632
Other general government	987,492	987,492	993,369	951,146
Public safety	658,544	658,544	709,521	655,205
Public works	5,169,503	4,386,671	5,590,188	4,215,270
Culture and recreation	1,541,811	1,436,993	1,544,545	1,408,282
All others	388,042	388,042	389,711	389,711
Totals	<u>\$ 9,767,583</u>	<u>\$ 8,849,744</u>	<u>\$ 10,257,027</u>	<u>\$ 8,614,586</u>

THE POLICE JURY'S FUNDS As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

As the Police Jury completed this year, our governmental funds reported a combined fund balance of \$10,567,921 which is a change of \$(633,617) from last year. The primary reasons for the changes in fund balances are:

The General fund is our principal operating fund. The fund balance of the General fund changed \$(706,331) from the \$2,661,720 reported in prior year to \$1,955,389. During the current year, significant changes for the General fund was due to expenditures exceeding revenues. This is a result of a reduction in State funding and increased spending in public works and other government services.

The Road fund is our road maintenance and construction fund. The Road's fund balance changed from \$2,613,344 to \$2,054,777. This decrease was mainly due to capital outlay projects for road resurfacing and other infrastructure projects, with debt service payments of \$166,564, exceeding Road Fund revenues of \$1,288,702. The decrease in tax revenue and the increase in salaries and related benefits caused a reduction in fund balance.

The Solid Waste fund is used to collect, dispose, and maintain garbage throughout Jackson Parish. The Solid Waste's fund balance changed from \$1,392,240 to \$1,792,517. In the current year, Solid Waste experienced a decrease in revenues of \$109,828 in comparison with prior primarily due to a decline in state aid grants. The Solid Waste fund also experienced a decrease in expenditures of \$551,749 due to a reduction in capital outlay expenditures. In prior year, the Solid Waste fund purchased \$561,166 in capital outlay expenditures versus \$107,3396 thousand in the current year.

The Library fund accounts for the Parish Library activities. The Library's fund balance changed \$(232,790) from \$1,947,991 to \$1,715,201. This change is primarily due to the operating expenditures of \$1,292,424 outpacing revenues of \$1,059,634.

The Asphalt fund accounts for asphaltting parish roads. The fund balance of the Asphalt Fund changed from \$757,930 to \$1,077,391. The Asphalt fund experienced a decline in expenditures in the current year mainly due to the road department employees were paid only from the Road fund. In prior year, the road department's salaries and related benefits were divided between the Road and Asphalt funds.

Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024

Nonmajor Governmental funds, which includes the Health Unit, Landfill Closure, Tourism, Opioid Settlement, Debt Service and Capital Projects, changed from \$1,828,313 to \$1,972,646 or a 8% increase from prior year.

Budgetary Highlights Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received for the General Fund and major special revenue funds with legally adopted budgets is provided later in this report).

Budgeted revenues for the General fund's final budget were \$108 thousand less than the original budget. This is mainly due to the decrease in amounts budgeted for state aid grants (\$80 thousand). The original budget was adopted in 2023. The Jury does not consider funds in the Statutory Reserve in building of the budget. These funds are set aside for bona fide emergency use.

Budgeted expenditures for the General Fund's final budget were \$503 thousand more than the original budget. This was mainly due to increasing the budget for other general government (\$217 thousand), public safety (\$88 thousand, and culture and recreation (\$83 thousand). These amendments accommodated unanticipated projects needs and program expansions during the year.

In comparing the General fund's final budget to actual results, the actual revenues were less than the budgeted amounts by \$240 thousand. This was mainly due to timing and estimated final revenues. Budgeted expenditures were \$32 thousand more than the actual expenditures mainly due to timing and estimated final expenditures. The Police Jury deemed it prudent to budget conservatively.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets At December 31, 2024, the Police Jury had \$16,389,438 invested in a broad range of capital assets, including land, buildings, furniture and equipment and infrastructure assets such as roads and bridges. This amount represents a net decrease (including additions, deductions, and depreciation) of \$941,588 or 5.4%, from last year.

Capital Assets at Year End Governmental Activities

	2024	2023	Variance	Percent of Change
Land	\$ 594,339	\$ 594,339	\$ -	-
Construction in progress	59,020	71,803	(12,783)	(17.8)
Buildings & Improvements	6,619,445	6,995,267	(375,822)	(5.4)
Vehicles	837,277	1,030,731	(193,454)	(18.8)
Equipment/Machinery/Furniture	1,969,734	1,925,420	44,314	2.3
Infrastructure/Roads	5,991,430	6,185,487	(194,057)	(3.1)
Intangible assets: Leases	318,193	527,979	(209,786)	(39.7)
Total net capital assets	<u>\$ 16,389,438</u>	<u>\$ 17,331,026</u>	<u>\$ (941,588)</u>	(5.4)

This year's major additions include resurfacing of parish roads and construction equipment. See Note 5 for further information regarding capital assets of the Police Jury at December 31, 2024.

Debt At the end of this year, the Police Jury had \$340,000 in certificates of indebtedness outstanding versus \$670,000 last year, a decrease of 49%. The certificates' last payment is due in 2025.

**Jackson Parish Police Jury
Management's Discussion and Analysis (MD&A)
December 31, 2024**

Police Jury has entered into lease agreements for the right-to-use various vehicles and equipment that were required to be reported as a lease liability. The lease agreements range from 3 to 5 years with interest rates ranging from 4.9% to 7.5%. At December 31, 2024, the lease liability was \$318,727. We present additional information about our leases in Note 9 and Note 10 in the notes to the financial statements.

The Police Jury also has an obligation for the landfill closure liability at year end. The landfill liability at December 31, 2024 is \$401,794. We present more detailed information about our long-term liabilities in Note 9 and Note 11 in the notes to the financial statements.

The Policy Jury also has liabilities accrued for compensated absences (Note 8) and net pension liability (asset) (Note 6). See the respective note in the notes to the financial statements for detailed information.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Our elected and appointed officials and citizens consider many factors when setting the Police Jury's budget and tax rates. One of the most crucial factors affecting the budget is our ad valorem and sales tax collections. We originally budgeted minor changes in next year's budget for ad valorem and sales tax collections. Approximately 75% of total revenue is from ad valorem and sales taxes. The Jackson Parish Police Jury has adopted a budget for 2025 based on historical data and anticipated activities.

The Lakeshore Drive capital project will be completed in phases which is a part of our road program. The amount of grant revenue is set to increase in 2025 which could impact the budget with spending. The decrease in employees could cause a decrease in the amount of money spent on personnel in 2025.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the Secretary-Treasurer at the Jackson Parish Police Jury, 160 Industrial Drive, Jonesboro, Louisiana 71251, telephone number (318) 259-2361.

Jackson Parish Police Jury

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BASIC FINANCIAL STATEMENTS

**Government-wide
Financial Statements (GWFS)**

JACKSON PARISH POLICE JURY

**STATEMENT OF NET POSITION
December 31, 2024**

Statement A

**PRIMARY GOVERNMENT
GOVERNMENTAL
ACTIVITIES**

ASSETS:

Cash and cash equivalents	\$ 5,479,044
Investments	1,022,757
Receivables	4,389,188
Prepaid items	125,602
Capital Assets:	
Land	653,359
Capital assets, net of depreciation	15,736,079
TOTAL ASSETS	<u>27,406,029</u>

DEFERRED OUTFLOWS OF RESOURCES:

Deferred outflows related to pensions	788,324
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>788,324</u>

LIABILITIES:

Accounts, salaries, and other payables	296,396
Security deposits	21,417
Long-term liabilities:	
Due within one year:	
Long-term debt: Bonds, leases, and compensated absences	656,294
Due in more than one year:	
Long-term debt: Bonds, leases, compensated absences, and landfill closure	676,437
Net pension liability	258,451
TOTAL LIABILITIES	<u>1,908,995</u>

DEFERRED INFLOWS:

Deferred inflows related to pensions	116,755
TOTAL DEFERRED INFLOWS	<u>116,755</u>

NET POSITION:

Net investment in capital assets	15,730,711
Restricted for:	
Roads	3,170,650
Waste management	1,768,556
Library	1,745,498
Health unit	450,463
Opioid abatement	194,159
Landfill closure	855,767
Tourism	133,791
Pavilion/Riding Arena	167,000
Grand jury and witness fees	3,589
Debt Service	343,512
Unrestricted	1,604,907
TOTAL NET POSITION	<u>\$ 26,168,603</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

JACKSON PARISH POLICE JURY

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

				Statement B
				PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
<i>Primary Government:</i>				
<i>Governmental Activities:</i>				
General government:				
Legislative	\$ 153,809	\$ -	\$ -	\$ (153,809)
Judicial	279,584	12,585	17,604	(249,395)
Elections	63,139	-	-	(63,139)
Finance and administrative	742,607	-	-	(742,607)
Other general government	987,492	-	-	(987,492)
Public safety	658,544	-	-	(658,544)
Public works	5,169,503	375,801	407,031	(4,386,671)
Health and welfare	130,518	-	-	(130,518)
Culture and recreation	1,541,811	39,109	65,709	(1,436,993)
Interest on long-term debt	40,576	-	-	(40,576)
Total Governmental Activities	<u>\$ 9,767,583</u>	<u>\$ 427,495</u>	<u>\$ 490,344</u>	<u>(8,849,744)</u>
General revenues:				
Taxes:				
Ad valorem				3,866,940
Sales and use				2,669,154
State revenue sharing				93,195
Severance				663,924
Miscellaneous				193,646
Licenses and permits				9,202
Interest and investment earnings				123,517
Miscellaneous				123,478
Total general revenues				<u>7,743,056</u>
Change in net position				(1,106,688)
Net position - beginning				<u>27,275,291</u>
Net position - ending				<u>\$ 26,168,603</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Jackson Parish Police Jury

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BASIC FINANCIAL STATEMENTS

Fund Financial Statements (FFS)

JACKSON PARISH POLICE JURY

GOVERNMENTAL FUNDS

**Balance Sheet
December 31, 2024**

	<u>GENERAL</u>	<u>ROAD</u>	<u>SOLID WASTE</u>
ASSETS:			
Cash and cash equivalents	\$ 779,871	\$ 1,199,727	\$ 1,514,299
Investments	167,000	-	-
Receivables	1,122,016	933,411	305,897
Prepaid items	<u>79,216</u>	<u>21,812</u>	<u>23,961</u>
 TOTAL ASSETS	 <u><u>2,148,103</u></u>	 <u><u>2,154,950</u></u>	 <u><u>1,844,157</u></u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	156,017	49,060	51,640
Security deposits	<u>2,100</u>	<u>19,317</u>	<u>-</u>
 TOTAL LIABILITIES	 <u><u>158,117</u></u>	 <u><u>68,377</u></u>	 <u><u>51,640</u></u>
 Deferred Inflows of Resources:			
Unavailable Revenue-property taxes	<u>34,597</u>	<u>31,796</u>	<u>-</u>
 TOTAL DEFERRED INFLOWS OF RESOURCES	 <u><u>34,597</u></u>	 <u><u>31,796</u></u>	 <u><u>-</u></u>
 Fund balances:			
Nonspendable	79,216	21,812	23,961
Restricted	170,589	2,032,965	1,768,556
Committed	300,000	-	-
Unassigned	<u>1,405,584</u>	<u>-</u>	<u>-</u>
 TOTAL FUND BALANCES	 <u><u>1,955,389</u></u>	 <u><u>2,054,777</u></u>	 <u><u>1,792,517</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u><u>\$ 2,148,103</u></u>	 <u><u>\$ 2,154,950</u></u>	 <u><u>\$ 1,844,157</u></u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement C

LIBRARY	ASPHALT	NONMAJOR GOVERNMENTAL	TOTAL
\$ 888,354	\$ 119,755	\$ 977,038	\$ 5,479,044
-	-	855,757	1,022,757
876,116	1,006,145	145,603	4,389,188
490	-	123	125,602
<u>1,764,960</u>	<u>1,125,900</u>	<u>1,978,521</u>	<u>11,016,591</u>
18,972	20,011	696	296,396
-	-	-	21,417
<u>18,972</u>	<u>20,011</u>	<u>696</u>	<u>317,813</u>
30,787	28,498	5,179	130,857
<u>30,787</u>	<u>28,498</u>	<u>5,179</u>	<u>130,857</u>
490	-	123	125,602
1,714,711	1,077,391	1,972,513	8,736,725
-	-	10	300,010
-	-	-	1,405,584
<u>1,715,201</u>	<u>1,077,391</u>	<u>1,972,646</u>	<u>10,567,921</u>
<u>\$ 1,764,960</u>	<u>\$ 1,125,900</u>	<u>\$ 1,978,521</u>	<u>\$ 11,016,591</u>

Jackson Parish Police Jury

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JACKSON PARISH POLICE JURY

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024**

Statement D

Total fund balance, governmental funds \$ 10,567,921

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

The cost of capital assets (land, buildings, furniture and equipment and infrastructure) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Police Jury as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	\$ 52,604,490	
Accumulated depreciation	<u>(36,215,052)</u>	16,389,438

Long-term assets that are not available to pay current period expenditures are reported as deferred inflows of resources: unavailable revenue - property taxes in the governmental funds and are reported as revenue in the government-wide statements. 130,857

Deferred outflows of resources are not available to pay current period expenditures and accordingly are not reported in the governmental funds. 788,324

Deferred inflows of resources are not due and payable in the current period and accordingly are not reported in the governmental funds. (116,755)

Long-term liabilities applicable to the Police Jury's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - Net Position.

Long-term liabilities balances at December 31, 2024 are:

Certificates of indebtedness	(340,000)	
Lease liability	(318,727)	
Compensated absences payable	(272,210)	
Estimated liability for landfill closure	(401,794)	
Net pension liability	<u>(258,451)</u>	<u>(1,591,182)</u>

Net position of governmental activities \$ 26,168,603

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

JACKSON PARISH POLICE JURY

**Governmental Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2024**

	<u>GENERAL</u>	<u>ROAD</u>	<u>SOLID WASTE</u>
REVENUES			
Local Sources:			
Taxes:			
Ad valorem	\$ 1,053,881	\$ 1,000,294	\$ -
Sales and use	-	-	1,601,742
Other taxes, penalties and interest	166,803	-	-
Licenses and permits	9,202	-	-
Intergovernmental revenues:			
State funds:			
Severance taxes	663,924	-	-
Parish transportation funds	-	224,749	-
State revenue sharing	25,546	24,020	-
State aid grants	69,346	16,340	9,200
Fees, charges, and commissions for services	23,212	-	375,801
Fines and forfeitures	2,227	-	-
Miscellaneous revenues	155,207	4,742	8,640
Use of money and property	19,429	18,557	15,953
TOTAL REVENUES	<u>2,188,777</u>	<u>1,288,702</u>	<u>2,011,336</u>
EXPENDITURES			
Current:			
General government:			
Legislative	153,809	-	-
Judicial	275,694	-	-
Elections	63,139	-	-
Finance and administration	636,499	-	-
Other general government	898,578	-	-
Public safety	658,544	-	-
Public works	56,948	1,255,613	1,510,105
Health and welfare	6,587	-	-
Culture and recreation	83,333	-	-
Capital outlay	44,828	1,128,129	107,396
Debt service:			
Principal retirement	14,106	166,564	25,794
Interest and bank charges	3,043	20,706	6,579
TOTAL EXPENDITURES	<u>2,895,108</u>	<u>2,571,012</u>	<u>1,649,874</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (706,331)</u>	<u>\$ (1,282,310)</u>	<u>\$ 361,462</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

<u>LIBRARY</u>	<u>ASPHALT</u>	<u>NONMAJOR GOVERNMENTAL</u>	<u>TOTAL</u>
\$ 937,763	\$ 869,904	\$ 157,185	\$ 4,019,027
-	1,067,412	-	2,669,154
-	-	-	166,803
-	-	-	9,202
-	-	-	663,924
-	-	-	224,749
22,720	20,909	-	93,195
-	-	27,775	122,661
26,255	-	-	425,268
-	-	-	2,227
55,771	106,833	91,951	423,144
17,125	10,830	41,623	123,517
<u>1,059,634</u>	<u>2,075,888</u>	<u>318,534</u>	<u>8,942,871</u>
-	-	-	153,809
-	-	-	275,694
-	-	-	63,139
-	-	-	636,499
-	-	-	898,578
-	-	-	658,544
-	559,313	-	3,381,979
-	-	144,497	151,084
1,292,424	-	36,807	1,412,564
-	67,000	59,020	1,406,373
-	-	330,000	536,464
-	-	10,248	40,576
<u>1,292,424</u>	<u>626,313</u>	<u>580,572</u>	<u>9,615,303</u>
<u>\$ (232,790)</u>	<u>\$ 1,449,575</u>	<u>\$ (262,038)</u>	<u>\$ (672,432)</u>

(Continued)

JACKSON PARISH POLICE JURY

**Governmental Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2024**

	<u>GENERAL</u>	<u>ROAD</u>	<u>SOLID WASTE</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ 780,966	\$ -
Transfers out	-	(57,223)	-
Insurance recoveries	-	-	38,815
	<u>-</u>	<u>723,743</u>	<u>38,815</u>
Total Other Financing Sources (Uses)	-	723,743	38,815
Net Change in Fund Balances	(706,331)	(558,567)	400,277
FUND BALANCES - BEGINNING	<u>2,661,720</u>	<u>2,613,344</u>	<u>1,392,240</u>
FUND BALANCES - ENDING	<u>\$ 1,955,389</u>	<u>\$ 2,054,777</u>	<u>\$ 1,792,517</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

<u>LIBRARY</u>	<u>ASPHALT</u>	<u>NONMAJOR GOVERNMENTAL</u>	<u>TOTAL</u>
\$ -	\$ -	\$ 406,371	\$ 1,187,337
-	(1,130,114)	-	(1,187,337)
-	-	-	38,815
-	(1,130,114)	406,371	38,815
(232,790)	319,461	144,333	(633,617)
1,947,991	757,930	1,828,313	11,201,538
<u>\$ 1,715,201</u>	<u>\$ 1,077,391</u>	<u>\$ 1,972,646</u>	<u>\$ 10,567,921</u>

(Concluded)

JACKSON PARISH POLICE JURY

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended December 31, 2024

Statement F

Total net change in fund balances - governmental funds \$ (633,617)

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

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the period:

Capital outlay	\$ 1,534,367	
Depreciation expense	<u>(2,417,908)</u>	(883,541)

In the Statement of Activities, scrapping of capital assets are reported as a gain or (loss) of net book value. Whereas in the governmental funds, there is no recognition because there is no inflow/outflow of current financial resources:

Cost of assets scrapped	(1,166,077)	
Accumulated depreciation	<u>1,108,030</u>	
Net loss		(58,047)

Some revenues in the statement of activities do not provide current financial resources and are not reported as revenues in the governmental funds; whereas other revenues may be reported in the statement of activities in prior periods but are reported as current financial resources in the governmental funds.

Property taxes		(152,087)
----------------	--	-----------

The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Principal payments		536,464
--------------------	--	---------

In the Statement of Activities, the estimated liability and expense for landfill closure is based on the landfill capacity to used to date. Whereas in the governmental funds, there is no recognition because there is no inflow/outflow of current financial resources.

		(9,751)
--	--	---------

The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.

		172,522
--	--	---------

In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

		<u>(78,631)</u>
--	--	-----------------

Change in net position of governmental activities

	\$	<u><u>(1,106,688)</u></u>
--	----	---------------------------

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

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Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The Jackson Parish Police Jury (the Police Jury) is the governing authority for Jackson 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 who are elected to serve four-year terms.

Louisiana Revised Statute 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 powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of 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, and various other state and federal grants.

In accomplishing its objectives, the Police Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, library facilities, and health care facilities.

A. REPORTING ENTITY As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statements establish criteria for determining the governmental reporting entity and component units that should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens 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.

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

<u>Component Unit</u>	<u>Method of Inclusion</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Included within the reporting entity:			
Jackson Parish Library	Blended	December 31, 2024	1a
Not included within the reporting entity:			
Jackson Parish Hospital Service District #1	Not included	September 30, 2024	1a
Jackson Parish Recreation District	Not included	December 31, 2024	1a
Ward 2 Fire Protection District	Not included	December 31, 2024	1a
Ward 3 Fire Protection District	Not included	December 31, 2024	1a
Ward 4 Fire Protection District	Not included	December 31, 2024	1a
Quitman Fire Protection District No. 1	Not included	December 31, 2024	1a
Jonesboro Fire Protection District No. 1	Not included	June 30, 2024	1a
Jackson Parish Ambulance Service District	Not included	December 31, 2024	1a
Jackson Parish Watershed District	Not included	December 31, 2024	1a
Jackson Parish Assessor	Not included	December 31, 2024	2
Jackson Parish Clerk of Court	Not included	June 30, 2024	2

The Police Jury has chosen not to include the component units listed above in its basic financial statements. The financial statements only present data of the primary government; however, the data of the component units is necessary in order for the Police Jury to report in conformity with GAAP. If these component units were included, it would be through discrete presentation. Separate financial statements may be obtained from the respective governments.

Considered in the determination of component units of the reporting entity were the Jackson Parish Police Jury, Jackson Parish Communications District, Jackson Parish Sales Tax Agency, Jackson Parish Council on Aging, Jackson Parish Sheriff, the District Attorney and Judges for the Second Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jackson Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Jackson Parish Police Jury.

B. FUNDS The accounts of the Police Jury are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Governmental Funds The governmental funds are divided into separate "fund types." Governmental funds are used to account for government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on the recovering the cost of providing services to the public or other agencies through service charges or user fees. The Police Jury's current operations require the use of governmental funds. The Police Jury reports the following major governmental funds:

General - The General fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

Road - The Road fund accounts for maintenance of parish highways, streets and bridges. Funding is provided by a parish-wide ad valorem tax, parish transportation funds provided by the State, state revenue sharing funds, issuance of debt, operation transfers from the General and Asphalt funds, interest earned on investments, and miscellaneous revenues.

**Jackson Parish Police Jury
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Solid Waste - The Solid Waste fund accounts for the construction, maintenance, and operation of the solid waste system. Funding is provided by a parish-wide sales tax, fees charged for services, interest on investments, and other miscellaneous revenues.

Library - The Library fund accounts for maintenance and operation of the parish library. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, State Library of Louisiana funds, interest earned on investments, and fine and program revenues.

Asphalt - The Asphalt fund accounts for asphaltting parish roads. Financing is provided by a parish-wide ad valorem tax, sales and use tax, state revenue sharing funds, miscellaneous revenues and interest earned on investments.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflows/outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities and deferred inflows/outflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." Fiduciary funds are not included in the government-wide financial statements.

Program revenues Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

Allocation of indirect expenses The Police Jury reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Fund Financial Statements (FFS)

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Jackson Parish Police Jury
Notes to the Financial Statements
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The governmental funds use the following practices in recording revenues and expenditures:

Revenues Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are susceptible to accrual.

Federal and state grants are recognized when the Police Jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured, and the interest is available.

Substantially all other revenues are recognized when they become available to the Police Jury.

Based on the above criteria, ad valorem taxes, sales taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

Expenditures Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on long-term obligations, which are recognized when due.

Other Financing Sources (Uses) Sale of capital assets, issuance of debt, leases, insurance recoveries, and transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

D. ENCUMBRANCES Outstanding encumbrances' lapse at year-end. Authorization for the eventual expenditure will be included in the following year's budget appropriations. Encumbrance accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

E. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

Jackson Parish Police Jury
Notes to the Financial Statements
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G. ELIMINATION AND RECLASSIFICATIONS In the process of aggregating data for the statement of net position and the statement of activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities' column.

H. INVENTORIES AND PREPAID ITEMS Inventories are valued at cost using the first-in/first-out method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the governmental-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. CAPITAL ASSETS Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value) for items over the thresholds listed below. Donated capital assets are recorded at their acquisition value at the date of donation. General and infrastructure assets (e.g. roads, bridges, and other assets that are immovable and of value only to the government) are capitalized and valued at historical cost or estimated historical cost. The Police Jury elected not to retroactively report major general infrastructure assets. Interest during construction was not capitalized on capital assets. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

<u>Asset Category</u>	<u>Threshold</u>	<u>Useful Life</u>
Vehicles	\$ 5,000	7 years
Heavy Equipment: Machinery/Device	5,000	5 years
Heavy Equipment: Industrial Fixture	10,000	25 years
Building Purchase or Construction	15,000	40 years
Building Improvements	15,000	20 years
Infrastructure: Land Improvements	15,000	15 years
Infrastructure: Parish Roads	20,000	10 years
Infrastructure: Model Bin Site	20,000	20 years
Office Equipment/Furniture	5,000	7 years
Computers/IT Equipment	5,000	3 years
Internal Use Software (Minor)	5,000 to 25,000	5 years
Internal Use Software (Major)	Over 25,000	10 years
Books, Periodicals and Law Books	5,000	5 years
Library Books/Equipment/Furniture	1,000	3 to 7 years

In cases where a purchase is made and the specific life expectancy is established that does not agree to the above table, the useful life will be adjusted to match the established life of the asset.

J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The Police Jury has one item, deferred outflows related to pensions that qualifies in this category and is reported only in the governmental activities as a component of unrestricted net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

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The Police Jury has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable* revenue, is reported only in the governmental funds balance sheet as unavailable property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Police Jury also has one item, deferred inflows related to pensions that qualifies in this category and is reported only in the governmental activities as a component of unrestricted net position.

K. COMPENSATED ABSENCES The Police Jury recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

All full-time employees of the Police Jury earn annual leave at rates varying from ten to twenty-one days per year, depending on length of service. Employees may accumulate and carry forward no more than twenty days of annual leave. Upon retirement, resignation, termination or death, an employee (or beneficiary) will be paid for a maximum of 160 hours (20 days) of unused vacation leave that an employee has accrued on the date of his/her separation.

Full-time employees of the Jackson Parish Library earn from ten to 20 days of annual leave, depending on their length of service with the library. Part-time employees working 20 hours or more per week earn one-half of full-time employee leave each year. Vacation leave can be accumulated up to 25 days.

Sick Leave

All full-time permanent employees earn five to twenty-one days of sick leave each year. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave of up to 25 days is paid to employees. All 12-month employees of the Jackson Parish Library earn 12 days of sick leave each year. Sick leave can be accumulated up to 60 days. Sick leave lapses upon termination of employment.

L. LONG-TERM LIABILITIES Bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond and lease proceeds are reported as an other financing source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of refunding only in the governmental activities.

For purposes measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the accrual basis, the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. LEASES The Police Jury is a lessee for non-cancellable leases of vehicles. The Police Jury recognizes a lease liability and an intangible right-to-use lease assets in the government-wide financial statements. The Police Jury recognizes lease liabilities with an initial individual value of \$5,000 or more.

At the commencement of a lease, the Police Jury initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal

Jackson Parish Police Jury
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portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted by the lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Police Jury determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Police Jury uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Police Jury generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Police Jury is reasonably certain to exercise.

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

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

N. RESTRICTED NET POSITION For the government-wide statement of net position, net position is reported as restricted if either of the following conditions exist:

- Restrictions are externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;
- Restrictions are imposed by law through constitutional provisions or enabling legislation.

It is the Police Jury's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restricted net position reported in the statement of net position for road maintenance, waste management, library and health unit are restricted by enabling legislation.

O. FUND BALANCES OF FUND FINANCIAL STATEMENTS GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

Non-spendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the Police Jury's highest level of decision making authority. The Jury is the highest level of decision making authority of the Police Jury that can, by adoption of a resolution prior to fiscal year, commit fund balance. Committed amounts cannot be used for any other purpose unless the Jury removes or changes the specified use by taking the same type of action it employed to previously commit the funds.

Assigned: Fund balance that is constrained by the Police Jury's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Jury.

Unassigned: Fund balance that is the residual classification for the general fund.

Jackson Parish Police Jury
Notes to the Financial Statements
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The Police Jury considers restricted amounts to have been spent when an expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available. The Police Jury reduces committed amounts, followed by assigned amounts and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

P. INTERFUND TRANSACTIONS Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Q. SALES TAXES The Police Jury has a 4/10% sales and use tax, which was passed by the voters on April 20, 1996, for a period of ten years. The net proceeds of the tax (after necessary costs of collection) are to be used to black top or seal parish roads and streets. The Policy Jury has a 6/10% sales and use tax, which was passed by the voters on April 20, 1996 for a period of 10 years. The net proceeds of the tax (after necessary costs of collection) are to be used for waste management. Both of these sales taxes were renewed in 2005 and again in 2015 for a period of 10 years.

R. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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 statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - LEVIED TAXES The Police Jury levies taxes on real and business personal property located within Jackson Parish's boundaries. Property taxes are levied by the Police Jury on property values assessed by the Jackson Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Jackson Parish sheriff's office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

Property Tax Calendar

Jury Levy date	September 17, 2024
Tax bills mailed	October 24, 2024
Due date	December 31, 2024
Lien date	January 1, 2024
Tax sale date, 2023 delinquent property	May 15, 2024

Assessed values are established by the Jackson Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value.

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

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A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed in 2024. Total assessed value was \$218,112,910 in calendar year 2024. Louisiana state law exempts the first \$75,000 of the assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$25,048,017 of the assessed value in calendar year 2024.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the *Constitution of the State of Louisiana* to sell the least quantity of property necessary to settle the taxes and interest owed.

All property taxes are recorded in the general, road, library, asphalt, and nonmajor governmental (health unit) funds. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due, and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivables are considered available because they are substantially collected within 60 days subsequent to year-end.

The tax roll is prepared by the parish tax assessor in November of each year; therefore, the amount of 2024 property taxes to be collected occurs in December and January and February of the next year. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, there is no allowance for uncollectible taxes.

The following is a summary of the maximum millages allowed and the amounts levied for ad valorem taxes for the year ended December 31, 2024:

	Adjusted Maximum <u>Millage</u>	Levied <u>Millage</u>	Expiration <u>Date</u>
Parish-wide taxes:			
Parish general	5.90	5.90	Statutory
Roads and bridges	5.60	5.60	2029
Road asphalt/paving	4.87	4.87	2029
Library & bookmobile	9.79	5.25	2028
Health Unit	0.88	0.88	2032
Forest protection	8 cents/acre	8 cents/acre	-

NOTE 3 - DEPOSITS At December 31, 2024, the Police Jury's book value of deposits was of \$6,501,801. These deposits are reported as follows: Statement A – cash and cash equivalents, \$5,479,044 and Statement A - investments, \$1,022,757 (time deposits). Deposits are stated at cost, which approximates fair value. 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.

Custodial Credit Risk-Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2024, the Police Jury had a bank balance of \$6,740,264 of which \$5,990,264 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Police Jury's name.

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Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon request. The Police Jury's policy does not address custodial credit risk.

Interest Rate Risk: Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Police Jury's certificates of deposit mature on May 6, 2025 and January 25, 2027 and both have an early withdrawal penalty clause. The certificates of deposit earn an annual percentage yield of 3.91% and 4.35%, respectfully. The Police Jury policy does not address interest rate risk.

NOTE 4 - RECEIVABLES The following is a summary of receivables at December 31, 2024:

	<u>Ad Valorem</u>	<u>Sales Tax</u>	<u>State</u>	<u>Other local</u>	<u>Total</u>
General	\$ 976,063	\$ -	\$ 139,986	\$ 5,967	\$ 1,122,016
Road	925,391	-	8,020	-	933,411
Solid Waste	-	290,339	-	15,558	305,897
Library	868,530	-	7,586	-	876,116
Asphalt	805,607	193,559	6,979	-	1,006,145
Nonmajor Governmental	145,603	-	-	-	145,603
Total	<u>\$ 3,721,194</u>	<u>\$ 483,898</u>	<u>\$ 162,571</u>	<u>\$ 21,525</u>	<u>\$ 4,389,188</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. The balance of the remaining accounts receivable is expected to be collected in full; no allowance for doubtful accounts has been established.

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NOTE 5 - CAPITAL ASSETS The capital assets activity for the year ended December 31, 2024, are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 594,339	\$ -	\$ -	\$ 594,339
Construction in progress	71,803	103,849	116,632	59,020
Total capital assets, not being depreciated	<u>666,142</u>	<u>103,849</u>	<u>116,632</u>	<u>653,359</u>
Capital assets, being depreciated:				
Buildings & Improvements	12,281,091	6,304	-	12,287,395
Vehicles	3,626,244	-	228,702	3,397,542
Equipment/machinery/furniture	6,395,037	412,717	95,009	6,712,745
Infrastructure/Roads	28,521,345	1,128,129	842,366	28,807,108
Intangible assets:				
Lease vehicles	355,189	-	-	355,189
Lease equipment/machinery/furniture	391,152	-	-	391,152
Total capital assets, being depreciated	<u>51,570,058</u>	<u>1,547,150</u>	<u>1,166,077</u>	<u>51,951,131</u>
Less accumulated depreciation:				
Buildings & Improvements	5,285,824	382,126	-	5,667,950
Vehicles	2,595,513	193,454	228,702	2,560,265
Equipment/machinery/furniture	4,469,617	368,403	95,009	4,743,011
Infrastructure/Roads	22,335,858	1,264,139	784,319	22,815,678
Intangible assets:				
Lease vehicles	105,247	81,116	-	186,363
Lease equipment/machinery/furniture	113,115	128,670	-	241,785
Total	<u>34,905,174</u>	<u>2,417,908</u>	<u>1,108,030</u>	<u>36,215,052</u>
Total capital assets, being depreciated, net	<u>16,664,884</u>	<u>(870,758)</u>	<u>58,047</u>	<u>15,736,079</u>
Governmental activities capital assets, net	<u>\$ 17,331,026</u>	<u>\$ (766,909)</u>	<u>\$ 174,679</u>	<u>\$ 16,389,438</u>

Depreciation/amortization expense was charged to the functions/programs of the governmental activities of the Police Jury as follows:

Judicial	\$ 3,890
Finance and administrative	107,051
Other general government	133,174
Public works	1,881,990
Health and welfare	14,343
Culture and recreation	277,460
Total	<u>\$ 2,417,908</u>

NOTE 6 - PENSION PLAN The Police Jury is a participating employer in a statewide, public employee retirement system, the Parochial Employees' Retirement System of Louisiana (System). The System has a separate board of trustees and administers a cost-sharing, multiple-employer defined benefit pension plan. The System is composed of two plans, Plan A and Plan B, with separate asset and benefit provisions. All employees of the Police Jury are members of Plan A. The authority to establish and amend the benefit terms of the System was granted to the Board of Trustees and the Louisiana Legislature by Title 11 of the Louisiana Revised Statutes. The System issues a public report that includes financial statements and required supplementary information. Copies of the report for the System may be obtained at www.persla.org.

Jackson Parish Police Jury
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General Information about the Pension Plan

Plan Descriptions/Benefits Provided

The System administers a plan to provide retirement, disability, and survivor's benefits to employees of taxing districts of a parish or any branch or section of a parish within the state which does not have their own retirement system, and which elect to become members of the System. The age and years of creditable service (service) required in order for a member to receive retirement benefits are established by R.S. 11:1901 and vary depending on the member's hire date.

A member who joined the System prior to January 1, 2007 is eligible for normal retirement if the member has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, 10 years of creditable service and is at least age 60, or 7 years of creditable service and is at least age 65. A member who joined the System on or after January 1, 2007 is eligible for normal retirement if the member has at least 30 years of creditable service and is at least age 55, 10 years of creditable service and is at least age 62, or 7 years of creditable service and is at least age 67.

Generally, the monthly amount of the retirement allowance shall consist of an amount equal to 3% of the member's final average compensation multiplied by the member's years of creditable service. However, under certain conditions as outlined in the statutes the benefits are limited to specified amounts.

A member hired prior to January 1, 2007 is eligible to retire and receive disability benefits if the member has at least 5 years of creditable service, is not eligible for normal retirement and has become totally and permanently disabled and is certified as disabled by the State Medical Disability Board. A member who joins the System on or after January 1, 2007, must have at least 7 years of service to qualify for disability benefits.

Upon the death of a member with five or more years of creditable service who is not eligible for retirement, the plan provides benefits for surviving spouses and minor children, as outlined in the statutes.

Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 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 the participant's option, a lump sum from the account equal to the payments into the account, a true annuity based upon the account balance in that fund or roll over the fund to an individual retirement account. Interest accrued on the DROP benefits for the period between the end of the DROP participation and the members retirement date.

Cost-of-Living Adjustments

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 65 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. These ad hoc COLAs are not considered to be substantively automatic.

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

Contributions

Contributions for all members are established by statute at 9.5% of compensation and are deducted from the member's salary and remitted by the participating employer. According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34% of member's compensation. However, the actual rate for fiscal year ending December 31, 2024 was 11.50% or \$246,934. 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-contributing entities. The Police Jury's proportionate share of non-employer contributions was \$26,843 and was recognized as revenue by the Police Jury.

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

At December 31, 2024, the Police Jury reported a net pension liability (asset) of \$258,451 for its proportionate share of the net pension liability (asset) (NPL). The NPL will be liquidated through contributions to the pension plan from the governmental fund in which the related salary was paid. The NPL was measured as of December 31, 2023, and the total pension liability used to calculate the NPL was determined by actuarial valuations as of that date. The Police Jury's proportions of the NPL were based on projections of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of December 31, 2023, the most recent measurement date, the Police Jury's proportion was 0.271276% and the changes in proportion from the prior measurement date was a decrease of 0.043015%.

For the year ended December 31, 2024, the Police Jury recognized a total pension expense of \$101,255. The Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions as components of unrestricted net position from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 122,384	\$ 69,373
Changes in assumptions	-	45,027
Net difference between projected and actual earnings on pension plan investments	416,531	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,475	2,355
Employer contributions subsequent to the measurement date	246,934	-
Total	<u>\$ 788,324</u>	<u>\$ 116,755</u>

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

Deferred outflows of resources related to pensions resulting from the Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the NPL 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:

<u>Year Ended December 31,</u>	<u>Amount</u>
2025	\$ 34,049
2026	208,720
2027	351,174
2028	(169,308)

Actuarial Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability in the December 31, 2023 valuation are as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal Cost
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Inflation Rate	2.30%
Mortality	For annuitant and beneficiary mortality, the Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees was used. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees was used. For disabled annuitants, the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees was used. These mortality tables were multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.
Termination, Disability, Retirement	Projected based on a 5 year (January 1, 2018 - December 31, 2022) experience study
Projected Salary Increases	4.75% (2.45% Merit/2.30% Inflation)
Cost of Living Adjustments	Not substantively automatic

Discount Rate: 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 pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

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

Sensitivity of the proportionate share of the NPL to changes in the discount rate. The following presents the Police Jury's proportionate share of the NPL using the current discount rate as well as what the Police Jury's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease (5.40%)	Current Discount Rate (6.40%)	1.0% Increase (7.40%)
\$ 1,884,092	\$ 258,451	\$ (1,072,538)

Pension plan fiduciary net position: Detailed information about fiduciary net position is available in the separately issued financial report referenced above.

Payables to the Pension Plan: At December 31, 2024, the Police Jury had \$33,600 in payables to the System for the December 2024 employee and employer legally required contributions.

Changes in the net pension liability (asset): As of December 31, 2023, the net pension liability (asset) was \$1,209,640 and as of December 31, 2024, the net pension liability (asset) was \$258,451 which is a change of \$(951,189).

NOTE 7 - ACCOUNTS, SALARIES, AND OTHER PAYABLES The following is a summary of payables at December 31, 2024:

	General	Road	Solid Waste	Library	Asphalt	Nonmajor Governmental	Total
Vendor	\$ 112,001	\$ 43,355	\$ 39,536	\$ 14,276	\$ 20,011	\$ 74	\$ 229,253
Salaries and Benefits	44,016	5,705	12,104	4,696	-	622	67,143
	<u>\$ 156,017</u>	<u>\$ 49,060</u>	<u>\$ 51,640</u>	<u>\$ 18,972</u>	<u>\$ 20,011</u>	<u>\$ 696</u>	<u>\$ 296,396</u>

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

NOTE 8 - COMPENSATED ABSENCES Employees of the Police Jury had accumulated and vested \$272,210 of employee leave benefits at December 31, 2024, which includes \$31,372 of employee related benefits. These benefits were computed in accordance with GASB Codification, Section C60. This amount has been recorded as a long-term obligation.

NOTE 9 - LONG-TERM DEBT The following is a summary of the long-term debt transactions and balances for the year ended December 31, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Direct placement and borrowings:					
Certificate of indebtedness	\$ 670,000	\$ -	\$ 330,000	\$ 340,000	\$ 340,000
Lease liability	525,191	-	206,464	318,727	156,006
Compensated absences *	193,579	78,631		272,210	160,288
Estimated liability for landfill closure	392,043	9,751	-	401,794	-
Total Long-term liabilities	<u>\$ 1,780,813</u>	<u>\$ 88,382</u>	<u>\$ 536,464</u>	<u>\$ 1,332,731</u>	<u>\$ 656,294</u>

* The change in compensated absences above is a net change for the year.

Principal and interest payments on the certificate of indebtedness are paid by the Debt Service fund which is funded through transfers from the Asphalt fund. Principal and interest payments on the lease liability are paid by the General, Road, and Solid Waste funds.

Information about the changes in the net pension liability (asset) is disclosed in Note 6.

Certificate of Indebtedness

On June 22, 2015, the Police Jury issued \$3,000,000 in certificate of indebtedness, series 2015 for the purpose of constructing and improving the Police Jury's roads and bridges. The certificates mature serially beginning June 1, 2016, with final payment due June 1, 2025. Interest rates range from 0.729% for certificates due June 1, 2016, to 2.066% for certificates due June 1, 2025.

Future debt service requirements for payment of principal and interest are due as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2025	\$ 340,000	\$ 3,512	\$ 343,512

NOTE 10 - LEASE LIABILITY The Police Jury has entered into multiple lease agreements for the right-to-use vehicles and construction equipment that are required to be reported as a lease liability. The terms of the lease agreements range from 36 to 60 months and have interest rates ranging from 4.9% to 7.5%. At December 31, 2024, the lease liability was \$318,727. The value of the right-to-use assets as of December 31, 2024 was \$746,341 and had accumulated amortization of \$428,148. See Note 5 - Capital Assets for the changes in lease assets for the current fiscal year.

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

The future principal and interest lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2025	\$ 156,006	\$ 17,081	\$ 173,087
2026	103,336	8,219	111,555
2027	50,149	2,373	52,522
2028	9,236	227	9,463
	<u>\$ 318,727</u>	<u>\$ 27,900</u>	<u>\$ 346,627</u>

The lease agreements may contain variable payments, residual value guarantees, or termination penalties that are not known or certain to be excised at the time of the lease liability valuation. When applicable, these costs are recognized as expenses in the period that they occur. For the year ended December 31, 2024, the Police Jury did not recognize expenses for the variable lease payments, residual value guarantees, or termination penalties.

NOTE 11 - SOLID WASTE LANDFILL COSTS State and federal laws and regulations require the Jackson Parish Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for three years after closure.

The Jackson Parish Landfill is a Type III facility that accepts only construction and demolition debris. The Jackson Parish Landfill has an estimated final closing during fiscal year 2041 (approximately 17 years remaining). The current permit expires December 17, 2028.

The estimated liability for landfill closure and post closure care costs has a balance of \$401,794 as of December 31, 2024, which is based on 49.23% usage of the landfill. The recognition of the liability for closure and post closure cost is based on landfill capacity used to date.

The estimated total cost of the landfill closure and post closure care is \$816,156. This is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2024. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Jackson Parish Police Jury has established a special revenue fund to account for the contributions to finance closure costs and post closure care. The Jackson Parish Police Jury has restricted \$855,767 for the future closure costs as of December 31, 2024.

NOTE 12 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Road	Asphalt Fund	\$ 780,966
Nonmajor Governmental	Road	57,223
Nonmajor Governmental	Asphalt Fund	349,148
Totals		<u>\$ 1,187,337</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

**Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024**

NOTE 13 - LITIGATION AND CLAIMS

Litigation - Management and legal counsel for the Police Jury believe that the potential claims against the Police Jury not covered by insurance would not materially affect the Police Jury's financial position.

Grant Disallowances - The Police Jury participates in multiple state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant.

NOTE 14 - RISK MANAGEMENT The Police Jury is at risk for property damage, liability and theft which are covered by insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 15 - OPIOID SETTLEMENT The State of Louisiana and participating local governments have reached settlement agreements with certain opioid pharmaceutical manufacturers and distributors that resolved opioid litigation brought by states, local political subdivisions, and special districts against opioid pharmaceutical supply chain participants. As provided under the settlement agreements, the amounts distributed are net of amounts attributable to prior settlements between the defendants and certain states/subdivisions, including amounts for attorneys' fees and costs.

Louisiana settlement proceeds are to be distributed directly to parish governments and sheriffs. The Louisiana Opioid Litigation Memorandum of Understanding (MOU) established guidelines and details regarding the limitations on expenditures and amounts to be received by each entity. According to the MOU, Jackson Parish is to receive 0.08% of current and future settlement amounts over an 18-year projected settlement period. Jackson Parish Police Jury received \$91,621 in fiscal year 2024. Future settlement amounts are contingent upon the solvency of the settling defendants.

NOTE 16 - TAX ABATEMENTS The Police Jury is subject to tax abatements granted by the Louisiana Department of Economic Development, Office of Commerce and Industry. Louisiana has a ten-year industrial exemption law that provides any manufacturing establishment entering Louisiana, or any manufacturing establishment expanding its Louisiana facilities is eligible to receive exemption on buildings and equipment from state, parish, and local property taxes for a period of ten years. The exemption is for the "contract" value of buildings or equipment used by the business. When the exemption expires, the property is to be placed on the tax roll at 15% of its current market value. The amount of tax abatement under this program during the fiscal year ended December 31, 2024 by authorized millage is as follows:

Tax Code	Millage	Assessed Valuate Lost to ITEP	Estimated Tax Dollar Lost to ITEP
Parish general	5.90	\$ 21,198,460	\$ 125,071
Roads & bridges	5.60	21,198,460	118,711
Roads asphalt/paving	4.87	21,198,460	103,237
Library & bookmobile	5.25	21,198,460	111,292
Health Unit	0.88	21,198,460	18,655
			<u>\$ 476,966</u>

Jackson Parish Police Jury
Notes to the Financial Statements
December 31, 2024

NOTE 17 - FUND BALANCE CLASSIFICATION DETAILS

	General	Road	Solid Waste	Library	Asphalt Fund	Nonmajor Governmental	Total
Nonspendable:							
Prepaid items	\$ 79,216	\$ 21,812	\$ 23,961	\$ 490	\$ -	\$ 123	\$ 125,602
Restricted:							
Roads	-	2,032,965	-	-	1,077,391	-	3,110,356
Solid waste	-	-	1,768,556	-	-	-	1,768,556
Library	-	-	-	1,714,711	-	-	1,714,711
Health unit	-	-	-	-	-	445,284	445,284
Landfill closure	-	-	-	-	-	855,767	855,767
Tourism	-	-	-	-	-	133,791	133,791
Opioid abatement	-	-	-	-	-	194,159	194,159
Pavilion/Riding Arena	167,000	-	-	-	-	-	167,000
Court and witness fees	3,589	-	-	-	-	-	3,589
Debt service	-	-	-	-	-	343,512	343,512
Committed:							
Contingencies	300,000	-	-	-	-	-	300,000
Facility improvements	-	-	-	-	-	10	10
Unassigned	1,405,584	-	-	-	-	-	1,405,584
Total	<u>\$ 1,955,389</u>	<u>\$ 2,054,777</u>	<u>\$ 1,792,517</u>	<u>\$ 1,715,201</u>	<u>\$ 1,077,391</u>	<u>\$ 1,972,646</u>	<u>\$ 10,567,921</u>

NOTE 18 - NEW GASB STANDARDS In the current fiscal year the Police Jury implemented Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB statement No. 62*. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability. The adoption of this standard had no impact on the Police Jury’s financial statements or notes to the financial statements.

Also in the current fiscal year, the Police Jury implemented Statement No. 101 – *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Police Jury now recognizes the pension related benefits in liability. The adoption of this standard did not have a material impact on beginning net position and therefore was not restated.

NOTE 19 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Actual Expenditures Over Budgeted Expenditures in Individual Funds The following fund had actual expenditures which exceeded budgeted expenditures for the year ended December 31, 2024:

Fund	Budget	Actual	Variance
Solid Waste	\$ 1,635,215	\$ 1,649,874	\$ (14,659)

The negative budget variance is a result of expenditures exceeding the budget in the last month of the year.

REQUIRED SUPPLEMENTARY INFORMATION

Jackson Parish Police Jury

**Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Last Ten Years**

Exhibit 1-1

<u>Fiscal Year</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2015	0.306734%	\$ 85,899	\$ 1,564,644	5.49%	99.15%
2016	0.302500%	796,267	1,734,414	45.91%	92.23%
2017	0.295510%	608,607	1,752,538	34.73%	94.15%
2018	0.306569%	(227,550)	1,846,305	-12.32%	101.98%
2019	0.302503%	1,342,617	1,890,738	71.01%	88.86%
2020	0.323268%	15,218	2,049,769	0.74%	99.89%
2021	0.321009%	(562,862)	2,166,531	-25.98%	104.00%
2022	0.315738%	(1,487,263)	2,123,616	-70.03%	110.46%
2023	0.314291%	1,209,640	2,114,991	57.19%	91.74%
2024	0.271276%	258,451	1,968,252	13.13%	98.03%

Notes:

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

See accompanying notes to required supplementary information for pensions.

Jackson Parish Police Jury

Schedule of Employer Contributions to Pension Plan Last Ten Years

Exhibit 1-2

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 251,490	\$ 251,490	\$ -	\$ 1,734,414	14.50%
2016	227,830	227,830	-	1,752,538	13.00%
2017	230,789	230,789	-	1,846,305	12.50%
2018	217,435	217,435	-	1,890,738	11.50%
2019	235,724	235,724	-	2,049,769	11.50%
2020	265,400	265,400	-	2,166,531	12.25%
2021	260,143	260,143	-	2,123,616	12.25%
2022	243,224	243,224	-	2,114,991	11.50%
2023	226,349	226,349	-	1,968,252	11.50%
2024	246,934	246,934	-	2,147,250	11.50%

Notes:

The amounts presented were determined of the fiscal year end.

See accompanying notes to required supplementary information for pensions.

Jackson Parish Police Jury

Notes to Required Supplemental Information for Pensions

Changes in Benefit Terms: A 2.5% COLA effective January 1, 2015, provided by State statutes. This COLA is reflected in amounts reported after 2015.

Change in Assumptions: The following is a detail description of the changes in assumptions:

Report Date	Valuation Date	Investment Rate of Return	Inflation Rate	Mortality Rate - Annuitant and Beneficiary	Mortality Rate - Employees	Mortality Rate - Disabled Annuitants	Salary Increases
December 31,							
2015	2014	7.25%	3.00%	RP-2000 Healthy Annuitant Mortality Table set back 1 year for males and RP-2000 Combined Healthy Female Table for females	RP-2000 Employee Mortality Table set back 1 year for males and females	RP-2000 Disabled Lives Mortality Table	5.75%
2016 & 2017	2015 & 2016	7.00%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2018	2017	6.75%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2019 & 2020	2018 & 2019	6.50%	2.40%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	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	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	4.75%
2021, 2022, & 2023	2020, 2021, & 2022	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	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	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	4.75%
2024	2023	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale	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 MP2021 scale	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 MP2021 scale	4.75%

Jackson Parish Police Jury

Budgetary Comparison Schedules

General and Major Special Revenue Funds with Legally Adopted Annual Budgets

GENERAL

The General fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

ROAD

The Road fund accounts for maintenance of parish highways, streets and bridges. Funding is provided by a parish-wide ad valorem tax, parish transportation funds provided by the state, state revenue sharing funds, issuance of debt, operating transfers from the general fund, interest earned on investments and miscellaneous revenues.

SOLID WASTE

The Solid Waste fund accounts for the construction, maintenance and operation of solid waste system. Funding is provided by a parish-wide sales tax, fees charged for services, interest on investments, and other miscellaneous revenues.

LIBRARY

The Library fund accounts for maintenance and operation of the parish library. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, State Library of Louisiana funds, interest earned on investments, and fine and program revenues.

ASPHALT

The Asphalt fund accounts for asphaltting parish roads. Financing is provided by a parish-wide ad valorem tax, sales and use tax, state revenue sharing funds, miscellaneous revenues and interest earned on investments.

JACKSON PARISH POLICE JURY
GENERAL
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

Exhibit 2-1

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$ 1,136,710	\$ 1,136,710	\$ 1,053,881	\$ (82,829)
Other taxes, penalties and interest	181,476	183,393	166,803	(16,590)
Licenses and permits	9,200	8,992	9,202	210
Intergovernmental revenues:				
State funds:				
Severance taxes	815,000	805,464	663,924	(141,540)
State revenue sharing	25,000	25,000	25,546	546
State aid grants	139,815	59,732	69,346	9,614
Federal revenue	3,541	-	-	-
Fees, charges, and commissions for services	37,500	25,974	23,212	(2,762)
Fines and forfeitures	-	2,500	2,227	(273)
Miscellaneous revenues	153,040	162,707	155,207	(7,500)
Use of money and property	35,800	18,285	19,429	1,144
TOTAL REVENUES	2,537,082	2,428,757	2,188,777	(239,980)
EXPENDITURES				
Current:				
General government:				
Legislative	177,556	153,777	153,809	(32)
Judicial	287,354	284,648	275,694	8,954
Elections	27,808	64,821	63,139	1,682
Finance and administration	559,850	597,202	636,499	(39,297)
Other general government	782,050	999,443	898,578	100,865
Public safety	572,660	661,076	658,544	2,532
Public works	-	56,948	56,948	-
Health and welfare	6,585	6,727	6,587	140
Culture and recreation	-	83,333	83,333	-
Capital outlay	-	-	44,828	(44,828)
Debt service:				
Principal retirement	10,900	19,520	14,106	5,414
Interest and bank charges	-	-	3,043	(3,043)
TOTAL EXPENDITURES	2,424,763	2,927,495	2,895,108	32,387
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	112,319	(498,738)	(706,331)	(207,593)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(104,588)	-	104,588
Net Change in Fund Balances	112,319	(603,326)	(706,331)	(103,005)
FUND BALANCES - BEGINNING	-	2,661,720	2,661,720	-
FUND BALANCES - ENDING	\$ 112,319	\$ 2,058,394	\$ 1,955,389	\$ (103,005)

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY
ROAD
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

Exhibit 2-2

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$ 1,078,944	\$ 1,078,944	\$ 1,000,294	\$ (78,650)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	300,000	209,778	224,749	14,971
State revenue sharing	26,000	24,000	24,020	20
State aid grants	145,466	16,340	16,340	-
Miscellaneous revenues	7,800	4,742	4,742	-
Use of money and property	25,000	16,562	18,557	1,995
TOTAL REVENUES	1,583,210	1,350,366	1,288,702	(61,664)
EXPENDITURES				
Current:				
Public works	1,527,361	1,536,452	1,255,613	280,839
Capital outlay	1,013,000	905,614	1,128,129	(222,515)
Debt service:				
Principal retirement	196,000	191,300	166,564	24,736
Interest and bank charges	-	-	20,706	(20,706)
TOTAL EXPENDITURES	2,736,361	2,633,366	2,571,012	62,354
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES	(1,153,151)	(1,283,000)	(1,282,310)	690
OTHER FINANCING SOURCES (USES)				
Transfers in	900,000	900,000	780,966	(119,034)
Transfers out	-	(173,218)	(57,223)	115,995
Total Other Financing Sources (Uses)	900,000	726,782	723,743	(3,039)
Net Change in Fund Balances	(253,151)	(556,218)	(558,567)	(2,349)
FUND BALANCES - BEGINNING	-	2,613,344	2,613,344	-
FUND BALANCES - ENDING	\$ (253,151)	\$ 2,057,126	\$ 2,054,777	\$ (2,349)

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

**SOLID WASTE
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 2-3

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Local Sources:				
Taxes:				
Sales and use	\$ 1,400,000	\$ 1,393,618	\$ 1,601,742	\$ 208,124
Intergovernmental revenues:				
State funds:				
State aid grants	28,545	9,200	9,200	-
Fees, charges, and commissions for services	347,000	331,000	375,801	44,801
Miscellaneous revenues	18,500	7,933	8,640	707
Use of money and property	21,000	13,950	15,953	2,003
	<u>1,815,045</u>	<u>1,755,701</u>	<u>2,011,336</u>	<u>255,635</u>
EXPENDITURES				
Current:				
Public works	1,538,940	1,495,446	1,510,105	(14,659)
Capital outlay	50,000	107,396	107,396	-
Debt service:				
Principal retirement	42,000	32,373	25,794	6,579
Interest and bank charges	-	-	6,579	(6,579)
	<u>1,630,940</u>	<u>1,635,215</u>	<u>1,649,874</u>	<u>(14,659)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>184,105</u>	<u>120,486</u>	<u>361,462</u>	<u>240,976</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	60,000	34,174	-	(34,174)
Transfers out	(60,000)	-	-	-
Insurance recoveries	-	38,815	38,815	-
	<u>-</u>	<u>72,989</u>	<u>38,815</u>	<u>(34,174)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>72,989</u>	<u>38,815</u>	<u>(34,174)</u>
Net Change in Fund Balances	184,105	193,475	400,277	206,802
FUND BALANCES - BEGINNING	<u>-</u>	<u>1,392,240</u>	<u>1,392,240</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 184,105</u>	<u>\$ 1,585,715</u>	<u>\$ 1,792,517</u>	<u>\$ 206,802</u>

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY
LIBRARY
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

Exhibit 2-4

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$ 906,962	\$ 964,000	\$ 937,763	\$ (26,237)
Intergovernmental revenues:				
State funds:				
State revenue sharing	1,800	21,000	22,720	1,720
Fees, charges, and commissions for services	26,600	26,850	26,255	(595)
Miscellaneous revenues	66,800	58,709	55,771	(2,938)
Use of money and property	15,000	17,700	17,125	(575)
TOTAL REVENUES	1,017,162	1,088,259	1,059,634	(28,625)
EXPENDITURES				
Current:				
Culture and recreation	1,421,500	1,320,670	1,292,424	28,246
TOTAL EXPENDITURES	1,421,500	1,320,670	1,292,424	28,246
Net Change in Fund Balances	(404,338)	(232,411)	(232,790)	(379)
FUND BALANCES - BEGINNING	-	1,947,991	1,947,991	-
FUND BALANCES - ENDING	\$ (404,338)	\$ 1,715,580	\$ 1,715,201	\$ (379)

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

ASPHALT

**Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 2-5

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	AMOUNTS	
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$ 938,660	\$ 938,660	\$ 869,904	\$ (68,756)
Sales and use	990,000	933,659	1,067,412	133,753
Intergovernmental revenues:				
State funds:				
State revenue sharing	21,000	21,000	20,909	(91)
Miscellaneous revenues	2,800	106,833	106,833	-
Use of money and property	10,000	10,920	10,830	(90)
TOTAL REVENUES	1,962,460	2,011,072	2,075,888	64,816
EXPENDITURES				
Current:				
Public works	596,422	574,555	559,313	15,242
Capital outlay	41,000	70,226	67,000	3,226
TOTAL EXPENDITURES	637,422	644,781	626,313	18,468
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,325,038	1,366,291	1,449,575	83,284
OTHER FINANCING SOURCES (USES)				
Transfers in	-	115,995	-	(115,995)
Transfers out	(1,240,249)	(1,247,351)	(1,130,114)	117,237
Total Other Financing Sources (Uses)	(1,240,249)	(1,131,356)	(1,130,114)	1,242
Net Change in Fund Balances	84,789	234,935	319,461	84,526
FUND BALANCES - BEGINNING	-	757,930	757,930	-
FUND BALANCES - ENDING	\$ 84,789	\$ 992,865	\$ 1,077,391	\$ 84,526

See accompanying notes to budgetary comparison schedules.

Jackson Parish Police Jury

Notes to Budgetary Comparison Schedules For the Year Ended December 31, 2024

A. BUDGETS

General Budget Policies Preliminary budgets for the ensuing year are prepared by the secretary-treasurer prior to December 31 of each year. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

The secretary-treasurer presents necessary budget amendments to the Police Jury during the year when, in her/his judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the functional level. Within functions the secretary-treasurer has the discretion to make changes as she/he deems necessary for proper control. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Formal budgetary integration is employed as a management control device.

For the year ended December 31, 2024, budgets were adopted for the general fund and all special revenue funds.

Encumbrances Encumbrance accounting is not recognized within the accounting records for budgetary control purposes. Authorization for the eventual expenditure will be included in the following year's budget appropriations.

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting. Budgeted amounts are as originally adopted or as amended by the Jury. Legally, the Jury must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Jury to amend its budgets when total revenue and other sources within a fund are expected to be less than budgeted revenues and other sources by 5% or more and/or when total actual expenditures and other uses within a fund are expected to exceed budgeted expenditures and other uses by 5% or more.

B. UNFAVORABLE BUDGET VARIANCE

The following funds had actual expenditures exceed budgeted expenditures:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Solid Waste	\$ 1,635,215	\$ 1,649,874	\$ (14,659)

The negative budget variance is a result of expenditures exceeding the budget in the last month of the year.

Jackson Parish Police Jury

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SUPPLEMENTARY INFORMATION

**COMBINING
NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE**

JACKSON PARISH POLICE JURY

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet - By Fund Type

December 31, 2024

Exhibit 3

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
ASSETS:				
Cash and cash equivalents	\$ 633,516	\$ 343,512	\$ 10	\$ 977,038
Investments	855,757	-	-	855,757
Receivables	145,603	-	-	145,603
Prepaid items	123	-	-	123
TOTAL ASSETS	1,634,999	343,512	10	1,978,521
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	696	-	-	696
TOTAL LIABILITIES	696	-	-	696
Deferred Inflows of Resources:				
Unavailable Revenue-property taxes	5,179	-	-	5,179
TOTAL DEFERRED INFLOWS OF RESOURCES	5,179	-	-	5,179
Fund balances:				
Nonspendable	123	-	-	123
Restricted	1,629,001	343,512	-	1,972,513
Committed	-	-	10	10
TOTAL FUND BALANCES	1,629,124	343,512	10	1,972,646
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,634,999	\$ 343,512	\$ 10	\$ 1,978,521

JACKSON PARISH POLICE JURY

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
For the Year Ended December 31, 2024

Exhibit 4

	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL</u>
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	\$ 157,185	\$ -	\$ -	\$ 157,185
Intergovernmental revenues:				
State funds:				
State aid grants	27,775	-	-	27,775
Miscellaneous revenues	91,951	-	-	91,951
Use of money and property	41,623	-	-	41,623
	<u>318,534</u>	<u>-</u>	<u>-</u>	<u>318,534</u>
TOTAL REVENUES				
	<u>318,534</u>	<u>-</u>	<u>-</u>	<u>318,534</u>
EXPENDITURES				
Current:				
Health and welfare	144,497	-	-	144,497
Culture and recreation	36,807	-	-	36,807
Capital outlay	-	-	59,020	59,020
Debt service:				
Principal retirement	-	330,000	-	330,000
Interest and bank charges	-	10,248	-	10,248
	<u>-</u>	<u>10,248</u>	<u>-</u>	<u>10,248</u>
TOTAL EXPENDITURES	<u>181,304</u>	<u>340,248</u>	<u>59,020</u>	<u>580,572</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	137,230	(340,248)	(59,020)	(262,038)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	347,351	59,020	406,371
	<u>-</u>	<u>347,351</u>	<u>59,020</u>	<u>406,371</u>
Net Change in Fund Balances	137,230	7,103	-	144,333
FUND BALANCES - BEGINNING	1,491,894	336,409	10	1,828,313
	<u>1,491,894</u>	<u>336,409</u>	<u>10</u>	<u>1,828,313</u>
FUND BALANCES - ENDING	\$ 1,629,124	\$ 343,512	\$ 10	\$ 1,972,646
	<u>\$ 1,629,124</u>	<u>\$ 343,512</u>	<u>\$ 10</u>	<u>\$ 1,972,646</u>

Jackson Parish Police Jury

NONMAJOR SPECIAL REVENUE FUNDS

HEALTH UNIT

The Health Unit fund accounts for a portion of the maintenance and operation of the parish health unit. Financing is provided by a parish-wide ad valorem tax, miscellaneous revenues, and interest earned on investments.

LANDFILL CLOSURE

The Landfill Closure fund accounts for estimated closure cost and post-closure care expenses of the parish landfill site. Financing is provided by contributions and interest on investments.

TOURISM

The Tourism fund accounts for promoting tourism in the parish. Financing is provided by state aid grants and interest earned on investments.

OPIOID SETTLEMENT

This fund accounts for the Police Jury's portion of the settlement agreements that resolved opioid litigation against certain opioid pharmaceutical supply chain participants. Funding is to be used to provide treatment, prevention, and other opioid abatement strategies as outlined in the Louisiana Opioid Memorandum of Understanding.

JACKSON PARISH POLICE JURY

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

December 31, 2024

Exhibit 5

	HEALTH UNIT	LANDFILL CLOSURE	TOURISM	OPIOID SETTLEMENT	TOTAL
ASSETS:					
Cash and cash equivalents	\$ 305,482	\$ 10	\$ 133,865	\$ 194,159	\$ 633,516
Investments	-	855,757	-	-	855,757
Receivables	145,603	-	-	-	145,603
Prepaid items	123	-	-	-	123
TOTAL ASSETS	451,208	855,767	133,865	194,159	1,634,999
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	622	-	74	-	696
TOTAL LIABILITIES	622	-	74	-	696
Deferred Inflows of Resources:					
Unavailable Revenue-property taxes	5,179	-	-	-	5,179
TOTAL DEFERRED INFLOWS OF RESOURCES	5,179	-	-	-	5,179
Fund balances:					
Nonspendable	123	-	-	-	123
Restricted	445,284	855,767	133,791	194,159	1,629,001
TOTAL FUND BALANCES	445,407	855,767	133,791	194,159	1,629,124
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 451,208	\$ 855,767	\$ 133,865	\$ 194,159	\$ 1,634,999

JACKSON PARISH POLICE JURY

NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2024

Exhibit 6

	<u>HEALTH UNIT</u>	<u>LANDFILL CLOSURE</u>	<u>TOURISM</u>	<u>OPIOID SETTLEMENT</u>	<u>TOTAL</u>
REVENUES					
Local Sources:					
Taxes:					
Ad valorem	\$ 157,185	\$ -	\$ -	\$ -	\$ 157,185
Intergovernmental revenues:					
State funds:					
State aid grants	-	-	27,775	-	27,775
Miscellaneous revenues	330	-	-	91,621	91,951
Use of money and property	4,308	35,762	1,553	-	41,623
	<u>161,823</u>	<u>35,762</u>	<u>29,328</u>	<u>91,621</u>	<u>318,534</u>
TOTAL REVENUES					
EXPENDITURES					
Current:					
Health and welfare	144,497	-	-	-	144,497
Culture and recreation	-	-	36,807	-	36,807
	<u>144,497</u>	<u>-</u>	<u>36,807</u>	<u>-</u>	<u>181,304</u>
TOTAL EXPENDITURES					
Net Change in Fund Balances	17,326	35,762	(7,479)	91,621	137,230
FUND BALANCES - BEGINNING	<u>428,081</u>	<u>820,005</u>	<u>141,270</u>	<u>102,538</u>	<u>1,491,894</u>
FUND BALANCES - ENDING	<u>\$ 445,407</u>	<u>\$ 855,767</u>	<u>\$ 133,791</u>	<u>\$ 194,159</u>	<u>\$ 1,629,124</u>

Jackson Parish Police Jury

**Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2024**

Exhibit 7

COMPENSATION PAID POLICE JURORS The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Jackson Parish Police Jury members is included in the general administrative expenditures of the general fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 33:1233.

Todd Culpepper, President	\$ 16,200
Amy Magee, Vice President	14,400
Keith Burris	14,400
Lewis Chatham	14,400
Sheketia Combs	14,400
Tarneshala Cowans	14,400
Regina Rowe	14,400
Total	<u>\$ 102,600</u>

Jackson Parish Police Jury

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

Exhibit 8

**Agency Head Name: Emmett Gibbs, Secretary-Treasurer January
1, 2024 to January 19, 2024**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 8,719
Benefits-insurance	2,638
Benefits-retirement	388
Benefits-medicare	126
	<u>\$ 11,871</u>

**Agency Head Name: Nia Evans, Secretary-Treasurer May 12, 2024
to December 31, 2024**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 52,093
Benefits-retirement	5,991
Benefits-medicare	755
Continuing Professional Education Fees	25
Reimbursements	474
Travel	210
Registration fees	350
	<u>\$ 59,898</u>

Jackson Parish Police Jury

**Justice System Funding Schedule - Receiving Entity
Cash Basis Presentation
As Required by LA R.S. 24:515.2**

Exhibit 9

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Remitting Money	Remittance Type		
Jackson Parish Sheriff:	f. Criminal Court Costs/Fees	\$ 1,230	\$ 1,146
Total Receipts		<u>\$ 1,230</u>	<u>\$ 1,146</u>

**OTHER REPORTS REQUIRED BY
*GOVERNMENT AUDITING STANDARDS***



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Ernest L. Allen, CPA
(Retired) 1963 - 2000

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*

Independent Auditor's Report

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson Parish Police Jury as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 30, 2025. We issued an adverse opinion on the aggregate discretely presented component units due to the omission of the discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

Report on Internal Control over Financial Reporting

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

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

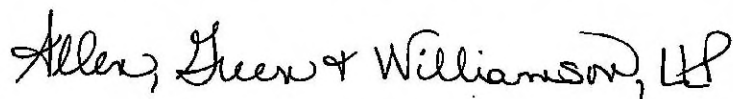
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

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 Office of the Louisiana Legislative Auditor as a public document.

A handwritten signature in black ink that reads "Allen, Green & Williamson, LLP". The signature is written in a cursive, flowing style.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

June 30, 2025

**Jackson Parish Police Jury
Schedule of Findings and Responses
For the Year Ended December 31, 2024**

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was an adverse opinion on the aggregate discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.
- ii. There were no significant deficiencies required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance considered material to the financial statements, as defined by the *Government Auditing Standards*.

OTHER INFORMATION



JACKSON PARISH POLICE JURY
Jackson Parish Police Jury Administrative Building
160 Industrial Drive
Jonesboro, Louisiana 71251-3446
Phone: (318) 259-2361
www.jacksonparishpolicejury.org

MEMBERS

Summary Schedule of Prior Audit Findings and Responses
For the Year Ended December 31, 2024

District 1
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(318) 243-1084

District 2
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District 3
AMY C. MAGEE
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Jonesboro, LA. 71251
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District 4
JOHN W MCCARTY
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Quitman, LA. 71268
(318) 259-9694

District 5
TARNESHALA COWANS
598 Beech Springs Road
Jonesboro, LA. 71251
(318) 475-0893

District 6
REGINA H. ROWE
159 Hughes Rd.
Jonesboro, LA 71251
(318) 243-1168

District 7
KEITH BURRIS
1439 Bear Creek Road
Quitman, LA 71251
(318) 533-5080

Reference # and title: **2023-001** **Internal Controls over Financial Reporting**

Entity-wide or program/department specific: This finding is entity-wide.

Condition: Sound internal controls over financial reporting require that accounting records contain accurate, complete, and up-to-date information to ensure that the financial data can be relied upon to monitor the financial condition of the Police Jury. Financial records should be reviewed timely to supporting documentation to ensure that transactions are properly recorded and classified in the accounting records. The financial closing process should ensure that all balance sheet accounts are reconciled in a timely manner to ensure that account balances are valid, complete, and accurate.

The most significant financial reporting issues are noted below:

- **Bank Reconciliations:** The Police Jury's bank accounts were not reconciled during 2023. The Masterbank reconciliations, performed during the year, reconciled the changes occurring in the master bank fund during the month and not to the individual funds' total cash balance. The reconciliations omitted cash journal entries that were not posted to the master bank. During the Police Jury's software conversion, there were master bank cash equity accounts that were not mapped correctly contributing to the reconciling difference noted by the auditor.
- **Prepaid Expenses:** The prepaid costs for the Library's bookmobile were not reversed after it was received. This error overstated prepaid items and understated expenditures by \$123 thousand. An audit adjustment was made to correct.
- **Capital Assets:** The Police Jury's capital asset listing did not include additions of \$438 thousand for roads resurfaced by the Police Jury's Road Department. In testing capital outlay expenditures, it was noted that the Police Jury overpaid a contractor overstating capital outlay expenditures by \$319 thousand. Audit adjustments were made to correct capital asset additions and record a receivable for the overpayment.
- **Accounts Payable:** In performing the search for unrecorded liabilities and other expenditure testwork, \$136 thousand in expenditures that were related to 2023 were not accrued at year-end. This error understated accounts payable and expenditures and an audit adjustment was made to correct.
- **Wages Payable:** The Police Jury's journal entry to record wages payable was made as a reduction of cash for \$103 thousand in error. This error understated cash and wages payable and an audit adjustment was made to correct.

Corrective action taken: There will be more communication between all involved to ensure that the financial reporting is complete and reviewed. This finding is considered resolved.

Summary Schedule of Prior Audit Findings and Responses (Continued)
For the Year ended December 31, 2024

Reference # and title: **2023-002** **Louisiana Local Government Budget Act**

Entity-wide or program/department specific: This finding is entity-wide.

Condition: Louisiana Revised Statutes 39:1301-131, known as the Louisiana Local Government Budget Act, in addition to other requirements, the Act requires the chief executive or administrative officer to:

- prepare a comprehensive budget presenting a complete finance plan for each fiscal year for the general fund and each special revenue fund with total proposed expenditures of \$500,000 or more.
- prepare a budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.
- publish a notice stating that the proposed budget is available for public inspection, and the date, time, and place of public hearing at least ten days prior to the date of the first public hearing in the official journal of the governing authority.
- advise the governing authority or independently elected official in writing when total expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more. The resulting budget amendment shall only be statutorily required for a special revenue fund with anticipated expenditures that equal or exceed five hundred thousand dollars and whose revenues are not expenditure driven.

Condition found: The Secretary-Treasurer did not complete a budget message, publish a notice in the official journal of the public hearing, or amend the budget as required.

Total actual expenditures and other uses failed to meet total budgeted expenditures and other uses by five percent or more in the following funds that were required to amend its budget:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General	\$ 2,565,712	\$ 2,732,490	\$ (166,778)
Asphalt	2,315,369	2,626,960	(311,591)

Corrective action taken: In the future, the budget will be reviewed and adjusted at year end. This finding is considered resolved.

Respectively Submitted,



Nia Evans, Secretary/Treasurer

Jackson Parish Police Jury

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AGREED-UPON PROCEDURES



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Margie Williamson, CPA
Jennie Henry, CPA, CFE

Audit Supervisor: Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

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

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

Comment: The Police Jury's sexual harassment policy does not address the annual reporting requirement.

Management's Response: The policy has been reviewed to include this new requirement, and an amendment will be presented to the Police Jury for their review and adoption.

2) Board or Finance Committee

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

Comment: The Policy Jury's minutes for February 2024 did not reference budget-to-actual comparisons being presented.

Management's Response: Although the budget-to-actual was not reflected in the Jury's minutes, it was stated in the Finance Committee's minutes as previously discussed.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Comment: Of the five bank reconciliations tested, one reconciliation did not have any evidence of when the account had been reconciled or that the reconciliation had been reviewed

Management's Response: There oversight was corrected and going forward, ALL reconciliations will be double checked to ensure everything has been done properly and timely.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures,
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (1) occurred within the past week, (2) was not stored on the government's local server or network, and (3) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

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

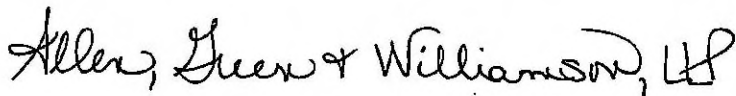
- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Comment: We performed the procedures and discussed the results with management.

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

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

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



ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 30, 2025