CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2024

WITH
INDEPENDENT AUDITOR'S REPORT

SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

Annual Financial Statements
As of and for the Year Ended December 31, 2024
With Supplemental Information Schedules

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INDEPENDENT AUDITOR'S REPORT

Police Jurors
Concordia Parish Police Jury
Vidalia, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely-Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely-Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely-presented component units of the Police Jury as of December 31, 2024, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, 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 and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse Opinion

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

Matter Giving Rise to Adverse Opinion on Aggregate Discretely-Presented Component Units

Management has not included the Aggregate Discretely-Presented Component Units in the Police Jury's financial statements. Accounting principles generally accepted in the United States of America require the Aggregate Discretely-Presented Component Units to be presented and financial information about the Aggregate Discretely-Presented Component Units to be part of the governmental activities, thus increasing that activity's assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, and expenses, and changing its net position. The amount by which this departure would affect the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the governmental activities 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 6, and Budgetary Comparison Schedules, the Schedule of the Police Jury's Proportionate Share of the Net Pension Liability, and the Schedule of the Police Jury's Contributions, on pages 45 through 59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Concordia Parish Police Jury's basic financial statements. The accompanying Combining Nonmajor Fund Financial Statements; the Schedule of Compensation, Benefits, and Other Payments to Police Jury President; the Justice System Funding Schedule - Receiving Entity; and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Pat 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is 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 underling 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 Combining Nonmajor Fund Financial Statements; the Schedule of Compensation, Benefits, and Other Payments to Police Jury President; the Justice System Funding Schedule - Receiving Entity; and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a report dated September 30, 2025, on our consideration of the Concordia Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Silas Simmons, LLP

Natchez, Mississippi
September 30, 2025

SECTION I
REQUIRED SUPPLEMENTAL INFORMATION

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2024

As management of the Concordia Parish Police Jury, we offer readers of the Concordia Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Police Jury for the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information found within the body of the audit.

Concordia Parish is located along the Mississippi River in East Central Louisiana. The Police Jury office is located in Vidalia, Louisiana at the Concordia Parish Courthouse.

- Assets exceeded liabilities by $29,682,970 and $27,365,501 at December 31, 2024 and 2023.
- Total revenues exceeded expenditures by $2,244,126 in 2024 and $818,098 in 2023.
- The Police Jury had net capital assets of $11,640,543 and $7,434,060 at December 31, 2024 and 2023.
- The total payroll for 2024 was $1,375,813.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Concordia Parish Police Jury's basic financial statements. The Police Jury's basic financial statements comprise three components: 1) Government Wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Financial Statement. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the Police Jury's net position changed during the most recent fiscal year.

The government-wide financial statements outline functions of the Police Jury that are principally supported by property taxes and intergovernmental revenues (governmental activities). Fixed assets and related debt are also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 7 through 8 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 9 through 14 of this report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED DECEMBER 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. In the case of of the Police Jury, assets exceeded liabilities by $29,682,970 as of December 31, 2024, and $27,365,501 at December 31, 2023.

Net Position as of December 31, 2024 and 2023

	2024	2023
Current assets	$ 15,094,007	$ 14,094,571
Restricted assets	6,849,020	10,177,638
Capital assets	11,640,543	7,434,060
Net pension asset	-	-
Total assets	$ 33,583,570	$ 31,706,269
Deferred outflows of resources	$ 277,779	$ 315,870
	$ 33,861,349	$ 32,022,139
Current liabilities	$ 859,321	$ 774,837
Long-term liabilities	3,245,300	3,821,980
Total liabilities	$ 4,104,621	$ 4,596,817
Deferred inflows of resources	$ 73,758	$ 59,821
Net position		
Invested in capital assets, net of related debt	$ 7,990,766	$ 3,260,468
Restricted	8,419,301	13,239,394
Unrestricted	13,272,903	10,865,639
Total net position	$ 29,682,970	$ 27,365,501
	$ 33,861,349	$ 32,022,139

The following is a summary of the Statement of Activities:

	2024	2023
Revenues		
Program revenues	$ 2,722,368	$ 780,495
General revenues	7,880,672	7,569,769
Total revenues	$ 10,603,040	$ 8,350,264
Expenses		
General government	$ 2,470,413	$ 2,144,759
Public safety	492,504	245,459
Public works	4,740,867	4,332,655
Health and welfare	408,792	399,244
Culture and recreation	45,190	40,629
Economic development	108,315	97,365
Interest on long-term debt	93,373	104,253
Total expenses	$ 8,359,454	$ 7,364,364
Transfers from (to) component units, net	$ 540	$ (167,802)
Increase in net position	$ 2,244,126	$ 818,098
Net position, January 1	$ 27,438,844	$ 26,547,403
Net position, December 31	$ 29,682,970	$ 27,365,501

CAPITAL ASSETS

As of December 31, 2024, the Police Jury had $11,640,543 invested in capital assets net of accumulated depreciation.

REQUEST FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, 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. Any questions about this report or requests for additional information may be directed to Ariella Carter, Secretary-Treasurer, 4001 Carter Street, Room 1, Vidalia, LA 71373.

SECTION II

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT OF NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2024

ASSETS		
Current Assets:		
Cash and cash equivalents	$	9,034,797
Certificates of deposit		3,916,012
Accounts receivable		47,036
Ad valorem taxes receivable, net		1,735,823
Sales and use taxes receivable		283,233
Severance taxes receivable		45,816
Due from component units		13,520
Prepaid expenses		17,770
Total current assets	$	15,094,007
Restricted Assets:		
Cash and cash equivalents	$	5,139,391
Certificates of deposit		1,709,629
Total restricted assets	$	6,849,020
Noncurrent Assts:		
Capital assets, net	$	11,640,543
Total noncurrent assets	$	11,640,543
Total assets	$	33,583,570
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	$	277,779
	$	33,861,349
LIABILITIES		
Current Liabilities:		
Accounts payable	$	203,480
Accrued payroll and benefits		26,223
Due to component units		94,803
General obligation bonds - due within one year		534,815
Total current liabilities	$	859,321
Noncurrent Liabilities:		
General obligation bonds - due in more than one year	$	3,114,962
Net pension liability		130,338
Total noncurrent liabilities	$	3,245,300
Total liabilities	$	4,104,621
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	$	73,758
Total deferred inflows of resources	$	73,758
NET POSITION		
Invested in capital assets, net of related debt	$	7,990,766
Restricted for:		
Debt service		1,831,340
Special revenue projects		6,587,961
Unrestricted		13,272,903
Total net position	$	29,682,970
Total liabilities and net position	$	33,861,349

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

		Program Revenues			
FUNCTIONS	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Primary government:					
Governmental activities:					
General government:					
Legislative	$ 223,069	$ -	$ -	$ -	$ (223,069)
Judicial	919,520	103,624	-	-	(815,896)
Elections	46,128	-	-	-	(46,128)
Finance and administrative	510,668	-	-	-	(510,668)
Other general administrative	771,028	331,599	2,287,145	-	1,847,716
Public safety	492,504	-	-	-	(492,504)
Public works	4,740,867	-	-	-	(4,740,867)
Health and welfare	408,792	-	-	-	(408,792)
Culture and recreation	45,190	-	-	-	(45,190)
Economic development	108,315	-	-	-	(108,315)
Interest on long-term debt	93,373	-	-	-	(93,373)
Total governmental activities	$ 8,359,454	$ 435,223	$ 2,287,145	$ -	$ (5,637,086)

General revenue:	
Taxes:	
Ad valorem	$ 2,157,102
Sales	3,646,644
Other taxes	4,410
Intergovernmental revenues	1,082,673
Interest	132,479
Other general revenues	857,364
Total general revenue	$ 7,880,672
Transfers from component units, net	$ 540
Change in net position	$ 2,244,126
Net position, beginning of year	$ 27,365,501
Prior period adjustment	73,343
Net position, beginning of year - as adjusted	$ 27,438,844
Net position, end of year	$ 29,682,970

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

SECTION III

FUND FINANCIAL STATEMENTS

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT C

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2024

	Major Funds							
	General Fund	Drainage Fund	Highway Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Current Assets:								
Cash and cash equivalents	$ 3,450,153	$ 179,014	$ 2,384,928	$ 2,158,160	$ -	$ -	$ 773,524	$ 8,945,779
Certificates of deposit	1,765,170	1,335,525	-	-	-	-	1,194,105	4,294,800
Accounts receivable	47,036	-	-	-	-	-	-	47,036
Ad valorem taxes receivable, net	652,954	861,625	-	-	-	-	221,244	1,735,823
Sales and use taxes receivable	-	-	-	-	283,233	-	-	283,233
Severance taxes receivable	45,816	-	-	-	-	-	-	45,816
Due from other funds	81,404	10,906	-	-	-	-	2,181	94,491
Due from component units	-	-	-	-	-	-	13,520	13,520
Prepaid expenses	10,811	3,390	-	846	287	-	2,436	17,770
Total current assets	$ 6,053,344	$ 2,390,460	$ 2,384,928	$ 2,159,006	$ 283,520	$ -	$ 2,207,010	$ 15,478,268
Restricted Assets:								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ 2,746,156	$ -	$ 561,895	$ 3,308,051
Certificates of deposit	-	-	-	-	1,219,898	1,831,340	-	3,051,238
	$ -	$ -	$ -	$ -	$ 3,966,054	$ 1,831,340	$ 561,895	$ 6,359,289
Total assets	$ 6,053,344	$ 2,390,460	$ 2,384,928	$ 2,159,006	$ 4,249,574	$ 1,831,340	$ 2,768,905	$ 21,837,557

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

GOVERNMENTAL FUNDS
BALANCE SHEET

DECEMBER 31, 2024

	Major Funds							
	General Fund	Drainage Fund	Highway Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	$ 70,384	$ 15,589	$ -	$ 81,056	$ 18,340	$ -	$ 20,391	$ 205,760
Accrued payroll and benefits	11,846	8,178	410	-	-	-	3,508	23,942
Due to other funds	109,135	520	1,376	697	8,270	-	142,121	262,119
Due to component unit	94,803	-	-	-	-	-	-	94,803
Total liabilities	$ 286,168	$ 24,287	$ 1,786	$ 81,753	$ 26,610	$ -	$ 166,020	$ 586,624
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue:								
Ad valorem taxes	$ 1,176	$ 1,176	$ -	$ -	$ -	$ -	$ 303	$ 2,655
Fund balances:								
Restricted	$ -	$ 2,364,997	$ -	$ -	$ 4,222,964	$ 1,831,340	$ -	$ 8,419,301
Committed	-	-	2,383,142	2,077,253	-	-	2,602,582	7,062,977
Unassigned	5,766,000	-	-	-	-	-	-	5,766,000
Total fund balances	$ 5,766,000	$ 2,364,997	$ 2,383,142	$ 2,077,253	$ 4,222,964	$ 1,831,340	$ 2,602,582	$ 21,248,278
Total liabilities and fund balances	$ 6,053,344	$ 2,390,460	$ 2,384,928	$ 2,159,006	$ 4,249,574	$ 1,831,340	$ 2,768,905	$ 21,837,557

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2024

Total fund balances, governmental funds (Statement C)	$	21,248,278
Receivables that are not available to pay current year expenditures are reported as deferred inflows of resources in the governmental funds.		
Ad valorem taxes		2,655
Net capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet.		11,640,543
Net pension liabilities not payable in the current period are not reported in the governmental funds balance sheet; however, the net pension liabilities are reported in the statement of net position.		(130,338)
Pension related deferrals are deferred inflows of resources and deferred outflows of resources on the statement of net position.		204,021
Liabilities that are not due and payable in the current period are not reported in the governmental funds balance sheet; however, the liabilities are reported in the statement of net position. These liabilities consist of:		
Long-term debt		(3,649,777)
Internal service funds are used by management to charge the costs of unemployment insurance to the individual funds. The assets and liabilities of the internal service funds are not reported in the governmental funds balance sheet; however, the unemployment internal service fund is included in the statement of net position.		201,948
Other internal balances		165,640
Net position of governmental activities (Statement A)	$	29,682,970

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT E

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Drainage Fund	Highway Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem	$ 841,276	$ 969,176	$ -	$ -	$ -	$ -	$ 300,461	$ 2,110,913
Sales taxes	-	-	-	-	3,646,645	-	-	3,646,645
Other taxes	4,410	-	-	-	-	-	-	4,410
Intergovernmental revenues:								
Federal grants	102,412	1,298	100,000	-	-	-	1,639,695	1,843,405
State funds	869,322	29,290	180,965	-	-	-	546,836	1,626,413
Licenses and permits	327,865	-	-	-	-	-	-	327,865
Fines and forfeitures	-	-	-	-	-	-	103,624	103,624
Interest income	54,915	14,456	9,020	7,911	30,805	12,031	2,927	132,065
Other revenues	228,417	3,378	596,283	24	-	353	27,511	855,966
Total revenues	$ 2,428,617	$ 1,017,598	$ 886,268	$ 7,935	$ 3,677,450	$ 12,384	$ 2,621,054	$ 10,651,306
EXPENDITURES								
General government:								
Legislative	$ 223,069	$ -	$ -	$ -	$ -	$ -	$ -	$ 223,069
Judicial	693,077	-	-	-	-	-	226,468	919,545
Elections	46,128	-	-	-	-	-	-	46,128
Finance and administrative	305,061	-	-	-	205,607	-	-	510,668
Other general government	722,388	-	-	-	-	-	-	722,388
Public safety	492,504	-	-	-	-	-	-	492,504
Public works	40,000	1,167,217	1,288,190	1,094,314	144,687	5,408	-	3,739,816
Health and welfare	-	-	-	-	-	-	381,280	381,280
Culture and recreation	7,031	-	-	-	-	-	-	7,031
Economic development	108,315	-	-	-	-	-	-	108,315

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Drainage Fund	Highway Maintenance Fund	Solid Waste Fund	Sales Tax Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Debt service:								
Principal	-	-	-	-	-	522,000	-	522,000
Interest	-	-	-	-	-	95,188	-	95,188
Other service costs	-	-	-	-	-	-	-	-
Capital outlay	1,624,292	433,557	1,898,458	-	-	-	1,455,380	5,411,687
Total expenditures	$ 4,261,865	$ 1,600,774	$ 3,186,648	$ 1,094,314	$ 350,294	$ 622,596	$ 2,063,128	$ 13,179,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (1,833,248)	$ (583,176)	$ (2,300,380)	$ (1,086,379)	$ 3,327,156	$ (610,212)	$ 557,926	$ (2,528,313)
OTHER FINANCING SOURCES (USES)								
Transfers in	$ 476,722	$ -	$ 4,608,066	$ 3,091,974	$ -	$ 611,000	$ 1,153,990	$ 9,941,752
Transfers out	(211,520)	(48,314)	(852,040)	(66,623)	(7,700,650)	-	(1,062,065)	(9,941,212)
Total other financing sources (uses)	$ 265,202	$ (48,314)	$ 3,756,026	$ 3,025,351	$ (7,700,650)	$ 611,000	$ 91,925	$ 540
Net change in fund balances	$ (1,568,046)	$ (631,490)	$ 1,455,646	$ 1,938,972	$ (4,373,494)	$ 788	$ 649,851	$ (2,527,773)
FUND BALANCES - BEGINNING	7,331,539	2,812,384	927,496	138,281	8,596,458	1,830,552	1,973,621	23,610,331
PRIOR PERIOD ADJUSTMENT	$ 2,507	$ 184,103	$ -	$ -	$ -	$ -	$ (20,890)	$ 165,720
FUND BALANCES - BEGINNING, AS ADJUSTED	$ 7,334,046	$ 2,996,487	$ 927,496	$ 138,281	$ 8,596,458	$ 1,830,552	$ 1,952,731	$ 23,776,051
FUND BALANCES - ENDING	$ 5,766,000	$ 2,364,997	$ 2,383,142	$ 2,077,253	$ 4,222,964	$ 1,831,340	$ 2,602,582	$ 21,248,278

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

Total net change in fund balances - governmental funds (Statement E)	$ (2,527,773)
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 the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period and the cost of asset disposals.	4,206,483
Some revenues in the statement of activities do not provide current financial resources; therefore, are not reported as revenues in the governmental funds:	
Change in unavailable ad valorem tax revenues	46,163
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds:	
Change in net pension asset, deferred inflows, deferred outflows	(10,163)
Repayment of debt principal is an expenditure in the statement of revenues, expenditures, and changes in fund balances, but the repayment and amortization of the bond premium reduces noncurrent liabilities in the statement of net position.	523,815
An internal service fund is used by management to charge the cost of unemployment insurance to individual funds. The net revenue (expense) is reported within the the statement of activities.	5,601
Change in net position of governmental activities (Statement B)	$ 2,244,126

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT OF NET POSITION
UNEMPLOYMENT SELF INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2024

ASSETS	
Current Assets:	
Cash and cash equivalents	$ 199,956
Due from other funds	1,992
Total current assets	$ 201,948
LIABILITIES AND NET POSITION	
Net Position	
Unrestricted	$ 201,948
Total net position	$ 201,948
Total liabilities and net position	$ 201,948

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
UNEMPLOYMENT SELF INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2024

Revenues		
Fees, charges, and commissions for services	$	5,160
Operating income	$	5,160
Nonoperating Income		
Interest income	$	414
Change in Net Position	$	5,574
Net position, beginning of year		196,374
Net position, end of year	$	201,948

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

STATEMENT OF CASH FLOWS
UNEMPLOYMENT SELF INSURANCE

FOR THE YEAR ENDED DECEMBER 31, 2024

Cash Flows from Operating Activities	
Fees, charges, and commissions for services	$ 5,160
Cash Flows from Investing Activities	
Interest income	$ 414
Cash, beginning of year	$ 196,374
Cash, end of year	$ 201,948

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

NOTES TO THE FINANCIAL STATEMENTS

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

INTRODUCTION

1. The Concordia Parish Police Jury was created by Legislative Act in the 1800's.

2. The Police Jury is the governing body of Concordia Parish, Louisiana.

3. The Police Jury's primary responsibilities are the maintenance and operation of roads and bridges, drainage facilities, sewerage and water distribution systems, recreation facilities, public buildings, and financial support of the Parish's criminal justice system. The Police Jury adopts ordinances and resolutions to promote the general welfare of the citizens of Concordia Parish. The Police Jury has approximately 35 employees and maintains 226 miles of roads.

4. The Police Jury consists of nine Jurors elected to represent the various districts in the Parish. The Jurors serve four year terms, and the current term expires in January 2024. The Jurors are paid $1,600 per month. The President is paid $2,000 per month.

5. Concordia Parish is located along the Mississippi River in East Central Louisiana. The land area of the Parish is approximately 709 square miles.

6. Concordia Parish has a population of 17,688.

GASB Statement No. 61, *The Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and 34,* established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Organizations are required to have a financial benefit/burden relationship with the primary government for it to be included in the reporting entity as a component unit. Under provisions of this Statement, the Jury is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Under GASB Statement No. 61, fiscally independent means that the Police Jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes, or set rates or charges and issue bonded debt.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Government-Wide and Fund Financial Statements (continued)

These component units are as follows:

Component Unit

Concordia Parish Airport Authority
Hospital Service District No. 1
Seventh Judicial District Criminal Court of Concordia Parish
Concordia Parish Recreation District No. 1
Concordia Parish Recreation District No. 2
Concordia Parish Recreation District No. 3
Monterey Fire Protection District No. 1
Lake St. John Waterworks District
Concordia Parish Waterworks District
Concordia Parish Sewerage District No. 1
Concordia Fire District No. 2
Concordia Parish Communications District
Concordia Parish Assessor
Concordia Parish Clerk of Court
Concordia Parish District Attorney
Concordia Parish Sheriff
Concordia Parish Library

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

Major individual governmental funds are reported in separate columns in the fund financial statements.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Police Jury reports the following major governmental funds:

General Fund – The General Fund is the Police Jury's primary operating fund. It accounts for all activities except those required to be accounted for in other funds.

Drainage Fund – The Drainage Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes.

Highway Maintenance Fund – The Highway Maintenance Fund accounts for the construction of minor new roads and bridges and the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund

Solid Waste Fund – The Solid Waste Fund accounts for the Police Jury's collection and disposal of solid waste within Concordia Parish.

Sales Tax Fund – The Sales Tax Fund accounts for the one percent sales tax approved by the voters in 1977. The sales tax was renewed by the voters in January 1988, January 2003, and January 2018 for 15 years. The tax is restricted to the operation of a solid waste program with any remaining taxes used for construction and maintenance of roads and drainage. An additional 1 ½% Tax was passed in 2005, with the proceeds to be used for repayment of bonded indebtedness, road improvements, and assistance to County Agent and Council on Aging operations.

Debt Service Fund – This fund was established in 2006 to account for the funds set aside to pay the semi-annual debt service on the bonds involved with both the Series 2006 and 2007 debt issues. There are sinking funds and reserve funds included for the Series 2006 and 2007 bond issues.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

The Police Jury also accounts for the following nonmajor governmental funds:

Witness and Juror Fund – This accounts for fees paid to witnesses in the district court. Financing is provided by transfers from the General Fund. This fund also includes the operation of the Special Juror Bank Account and Law Enforcement Witness Bank Account.

Section 8 Housing Fund – The Section 8 Housing Fund accounts for grants received for the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

Criminal Court Fund – The Criminal Court Fund accounts for the costs of the criminal court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. Financing is provided from fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases. Operation is also financed by transfers from the General Fund.

Grant Funds – These funds are used to account for the operations of Louisiana Community Development Block grants and other grants received from time to time by the Police Jury.

Additionally, the government reports the following fund type:

Unemployment Internal Service Fund – The Unemployment Internal Service Fund accounts for the financing of services provided by one department to other departments of the Police Jury on a cost reimbursement basis. The Unemployment Internal Service Fund accounts for the financing of a self-insurance fund for the payment of unemployment claims by former employees of the Police Jury. It is a proprietary fund whose focus is on income measurement, which together with the maintenance of equity, is an important financial indicator.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are fees for services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

C. Deposits and Investments

The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Police Jury's investment policy allow the Police Jury to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

D. Receivables and Payables

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

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

All trade and property tax receivables are shown net of an allowance for uncollectibles. The balance of accounts receivable is expected to be collected in full so no allowance for doubtful accounts has been established.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Taxes due for:			
Parish	4.00	2.27	Indefinite
Health unit	1.81	1.80	2025
Drainage	10.00	10.00	2027

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Receivables and Payables (continued)

Sales taxes are authorized as follows:

	Levied Percent	Expiration Date
Solid waste disposal	1%	2033
Roads, County Agent, and Council on Aging	1.5%	2037

E. Restricted Assets and Reserved Equity

Restricted assets represent those assets that are legally separated for a specific purpose. Restricted assets at December 31, 2024, were as follows:

Restricted for debt service	$1,831,340
Restricted for special projects	$7,587,866

F. Elimination and Reclassifications

In the process of compiling 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.

G. Capital Assets

Capital assets, which include property, plant, equipment, and land assets, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (97% of capital assets are reported at actual cost) if historical cost is not available. The Police Jury maintains a threshold level of $500 or more for capitalizing capital assets. Infrastructure assets (roads and bridges) are not included for those items acquired prior to January 1, 2004.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Description	Estimated Lives
Buildings and improvements	10-40 years
Equipment and furniture (including vehicles)	5-10 years
Books, periodicals, and law books	5 years
Roads	20 years

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences

Employees of the Police Jury earn 5 to 15 days of noncumulative annual leave each year, depending on their length of service. Annual leave must be taken in the year earned. Unused annual leave cannot be accumulated. Employees may accumulate an unlimited amount of sick leave; however, they cannot be paid for any unused sick leave upon retirement or termination.

At December 31, 2024, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined not to be material and are not included. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

I. Long-Term Obligations

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

J. Fund Equity

Beginning with fiscal year 2021, the Police Jury implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This statement provides more clearly defined fund balance categories to make the nature and extent of the constraint placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Non-Spendable Fund Balance* - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- *Restricted Fund Balance* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- *Committed Fund Balance* – amounts constrained to specific purposes by a government itself, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- *Assigned Fund Balance* - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- *Unassigned Fund Balance* – amounts that are available for any purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Fund Equity (continued)

The Police Jury establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Police Jury through adoption or amendment of the budget as intended for specific purposes (such as the purchase of fixed assets, construction, debt service, or for other purposes).

In the general fund, the Police Jury strives to maintain an unassigned fund balance to be used for unanticipated emergencies.

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The Police Jury uses the following budget practices:

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 his/her 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 he/she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 3 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents (book balances) at December 31, 2024, consisted of the following:

Demand deposits	$ 14,174,187
Time deposits	5,625,641
Total	$ 19,799,828

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2024, the Police Jury has $19,663,307 in deposits (collected bank balances). These deposits are secured from risk by $500,000 of federal deposit insurance and $19,163,307 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 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 demand.

NOTE 4 - CAPITAL ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 2024:

	Balance at January 1, 2024	Reclassification	Additions	Retirements	Balance at December 31, 2024
Land	$ 7,038	$ -	$ -	$ -	$ 7,038
Construction in progress	759,635	-	3,527,885	-	4,287,520
	$ 766,673	$ -	$ 3,527,885	$ -	$ 4,294,558
Buildings	$ 6,920,696	$ -	$ -	$ -	$ 6,920,696
Drainage and water treatment	1,988,317	-	328,693	-	2,317,010
Furniture and equipment	263,837	-	-	-	263,837
Machinery and equipment	4,039,632	-	1,011,367	-	5,050,999
Transportation equipment	1,109,879	-	-	-	1,109,879
Roads and bridges	12,195,458	-	543,740	-	12,739,198
Subtotal	$ 26,517,819	$ -	$ 1,883,800	$ -	$ 28,401,619
Accumulated depreciation	(19,850,432)	-	(1,205,202)	-	(21,055,634)
Capital assets, net	$ 7,434,060	$ -	$ 4,206,483	$ -	$ 11,640,543

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 - CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental activities for the Police Jury as follows:

General government	$ 138,384
Public works	1,001,051
Health and welfare	27,608
Culture and recreation	38,159
Total governmental activities depreciation expense	$ 1,205,202

There were no commitments with respect to unfinished capital projects as of December 31, 2024.

NOTE 5 - INTERFUND TRANSFERS

The following is a summary of operating transfers for the year ended December 31, 2024:

Fund	Transfer In	Fund	Transfer Out
General Fund	$ 241,040	Highway Maintenance Fund	$ 241,040
General Fund	66,623	Solid Waste Fund	66,623
General Fund	48,314	Drainage Fund	48,314
General Fund	12,365	Nonmajor Funds	12,365
General Fund	108,380	Component units	97,855
Highway Maintenance Fund	4,608,066	Sales Tax Fund	4,608,676
Solid Waste Fund	3,091,974	Sales Tax Fund	3,091,974
Debt Service Fund	605,000	General Fund	605,000
Debt Service Fund	6,000	General Fund	6,000
Nonmajor Funds	1,153,990	General Fund	1,163,365
Total	$ 9,941,752	Total	$ 9,941,212

NOTE 6 - LONG-TERM LIABILITIES

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

General Obligation Bonds	Balance at December 31, 2023	Additions	Payments and Reductions	Balance at December 31, 2024	Due Within One Year
Series 2015	$ 975,000	$ -	$ (317,000)	$ 658,000	$ 323,000
Series 2016	3,176,815	-	(205,000)	2,971,815	210,000
Series 2016 - Bond Premium	21,777	-	(1,815)	19,962	1,815
Total	$ 4,173,592	$ -	$ (523,815)	$ 3,649,777	$ 534,815

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 6 - LONG-TERM LIABILITIES (continued)

Long-term debt is comprised of the following issues:

Sales Tax Refunding Bond, Series 2015 $2,920,000 sales tax bonds refunding bonds issued on March 1, 2015, for the purpose of refunding the Sales Tax Bonds, Series 2006. Principal is due in annual installments ranging from $7,000 to $335,000, with the first principal payment due on March 1, 2016, and the final principal payment due on March 1, 2016. The interest rate is 2.21%. Sales tax collections are pledged for repayment of the debt.	$ 658,000
Sales Tax Refunding Bond, Series 2015 $4,330,000 sales tax bonds refunding bonds issued on November 30, 2016, for the purpose of refunding the Sales Tax Bonds, Series 2006. Principal is due in annual installments ranging from $60,000 to $290,000, with the first principal payment due on March 1, 2017, and the final principal payment due on March 1, 2036. The interest rate ranges from 2.00% to 3.00%. Sales tax collections are pledged for repayment of the debt.	2,991,777
Total long-term debt	$ 3,649,777

Annual debt service requirements to maturity for the following debt reported in the statement of net position are as follows:

	Series 2015		Series 2016	
Year	Principal	Interest	Principal	Interest
2025	$ 323,000	$ 10,973	$ 211,815	$ 73,875
2026	335,000	3,702	216,815	61,525
2027	-	-	221,815	48,800
2028	-	-	231,815	43,738
2029	-	-	236,815	38,506
2030 - 2033	-	-	1,299,075	114,519
2034 - 2038	-	-	573,627	208,525
Total	$ 658,000	$ 14,675	$ 2,991,777	$ 589,488

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS

Plan Description

The Police Jury contributes to the Parochial Employees' Retirement System (PERS), a cost-sharing, multiple-employer, defined pension plan administered by the State of Louisiana (State). PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. PERS is comprised of two distinct plans - Plan A and Plan B - with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS - (continued)

Plan Description (continued)

Benefit provisions are established by state law and may be amended only by the State Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to PERS at Post Office Box 14619, Baton Rouge, Louisiana, 70898, or by calling 225-928-1361.

Significant Accounting Policies

PERS employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The members' earnable compensation is attributed to the employer for which the member is employed as of December 31, 2024.

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

Benefits Provided

The Plan provides retirement, disability, and death benefits to Plan members and their beneficiaries. Retirement benefits for employees are calculated as 3% of the Plan member's final average compensation multiplied by their years of service. Death benefits are equal to 100% of benefits if member is eligible for normal retirement, or 60% of final compensation if not eligible for normal retirement. Disability retirement benefits are calculated to be equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by their years of services, not to be less than 15, or 3% multiplied by years of service, assuming continued service to age 60.

For Plan members hired prior to January 1, 2007, a member may obtain retirement benefits if any of the following are reached: (a) any age with 30 or more years of creditable service, (b) age 55 with 25 years of creditable service, (c) age 60 with minimum of 10 years creditable service, or (d) age 65 with a minimum of 7 years of creditable service. For Plan members hired after January 1, 2007, a member may obtain retirement benefits if any of the following are reached: (a) age 55 with 30 or more years of service, (b) age 62 with 10 years of service, or (c) age 67 with 7 years of service.

The terms of the Plan provide for annual cost of living allowance for the 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 Plan 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 Plan may provide a cost of living increase up to 2.5% for retirees 62 and older. Lastly, Act 270 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS (continued)

Contributions

State statue has the authority to establish and amend the contribution requirements of the Police Jury and active employees. According to state statute, the Plan also receives 1/4 of 1% ad valorem taxes collected within the respective Parishes, except for Orleans and East Baton Rouge Parishes. The Plan also receives revenue sharing funds each year as appropriated by the State Legislature. These additional sources of income are used as additional employer contributions and are considered support from nonemployee contributing entities. The Police Jury's contractually required contribution rate was 11.50% for Plan A for the period from January 1, 2024 through December 31, 2024.

The employer contribution is actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Police Jury's contributions to PERS for the December 31, 2024, measurement date were $115,912.

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

At December 31, 2024, the Police Jury reported a net pension liability of $100,193 for its proportionate share of the net pension liability (asset). The net pension asset was determined by an actuarial valuation as of December 31, 2024. The Police Jury's proportion of the net pension asset was based on a projection of the Police Jury's projected contribution effort to the pension Plan for the next fiscal year as compared to the total of all participating employers' contribution effort to the Plan for the next fiscal year, actuarially determined.

Per the measurement date of December 31, 2024, the Police Jury's proportion was 0.09963%, which was a decrease of 0.02322% from its proportion measured at December 31, 2023. Per the valuation dated December 31, 2024, the Police Jury's proportionate share of pension expense was $84,693.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 16,195	$ 16,769
Net difference between projected and actual earnings on pension plan investments	181,476	37,481
Changes in proportion and assumptions	10,659	5,512
Police Jury contributions subsequent to the measurement date	61,458	-
Total	$ 269,788	$ 59,762

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS (continued)

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

At December 31, 2024, the Police Jury did not have any deferred outflows of resources related to pensions resulting from Police Jury contributions subsequent to the measurement date that will be recognized as a reduction of the net pension asset in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2024, related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2025	$	27,278
2026		27,278
2027		27,278
2028		27,278
2029		28,799
	$	137,911

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension asset:

Valuation date	December 31, 2024
Actuarial cost method	Entry Age Normal
Investment rate of return	6.40% per annum
Expected remaining service lives	4 years
Projected salary increase	4.75%, including inflation
Cost-of-living adjustments	Only those previously granted
Mortality rate:	
Nondisabled members:	Mortality rates based on the MP-2021 Combined Healthy Mortality Table
Disabled members:	Mortality rates based on the MP-2021 Disabled Retiree Mortality Table
Inflation rate	2.30%, per annum

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

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS (continued)

Actuarial Assumptions (continued)

These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmentic Nominal Return		7.13%

Discount Rate

The discount rate used to measure the total pension asset was 6.40% for the valuation date of December 31, 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PERSAC, taking into consideration the recommendation of the System's actuary. Based on these assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefor, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Asset to Changes in Discount Rate

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

	Changes in Discount Rate		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net pension liability	$ 511,530	$ (99,979)	$ (613,269)

NOTE 7 - DEFINED BENEFIT PENSION PLANS - PERS - (continued)

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued PERS financial report.

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS

Plan Description

The Registrar of Voters Employees' Retirement System of Louisiana (ROVERS) is a cost-sharing multiple-employer defined benefit pension plan established in accordance by Act 215 of 1954, under Revised Statute 11:2032, to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each Parish of the State of Louisiana.

Significant Accounting Policies

ROVERS employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The members' earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

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

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

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS - (continued)

Benefits Provided

Any member hired prior to January 1, 2013, is eligible for normal retirement benefits after they have 20 years of creditable service and is age 55, or has 10 years of creditable service and is age 60. Any member with 30 years creditable service, regardless of age, may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after they have attained 30 years of creditable service and is age 55, has attained 20 years of creditable service and is age 60, or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in ROVERS are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed ten or more years of creditable service and shall not have received a refund of the member's accumulated contributions, shall become eligible for a deferred allowance beginning upon the member attaining the age of 60 years.

Disability benefits are provided to active contributing members with at least 10 years of service established in ROVERS and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3% of his or her average final compensation multiplied by the number of creditable years of service (not to be less than 15 years), or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation. If a member who has less than 5 years of credited service dies due to any cause other than injuries sustained in the performance of his or her official duties, his or her accumulated contributions are paid to his or her designated beneficiary. If the member has 5 or more years of credited service and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse.

These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18, or disabled children, shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS - (continued)

Benefits Provided - (continued)

In lieu of terminating employment and accepting a service retirement allowance, any member with ten or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 3 years and defer the receipt of benefits. Upon commencement of participation in DROP, membership in ROVERS terminates. During participation in DROP, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of ROVERS has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the Plan may receive, at their option, a lump sum from the account equal to the payments into the account, a true annuity based upon the participant's account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the Plan, a lump sum equal to the participant's account balance in the Plan fund shall be paid to his or her named beneficiary or, if none, to his or her estate. If employment is not terminated at the end of the 3 years, payments into the Plan fund cease and the person resumes active contributing membership in ROVERS.

Cost of living provisions for ROVERS allows the Board of Trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2024, the employer contribution rate was 18% and the employee's contribution rate was 18%. The Police Jury's contributions to ROVERS for the year ended December 31, 2024, were $3,039. In accordance with state statute, the Police Jury also received ad valorem taxes and state revenue sharing funds in the amount of $4,132. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer are recognized as and excluded from pension expense for the year ended December 31, 2024.

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

At December 31, 2024, the Police Jury reported a liability of $13,461 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's projected contribution effort to the pension Plan for the next fiscal year as compared to the total of all participating employers' contribution effort to the Plan for the next fiscal year, actuarially determined.

Per the measurement date of June 30, 2024, the Police Jury's proportion was 0.127800%, which was an increase of 0.005437% from its proportion measured as of June 30, 2023.

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS (continued)

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

Per the valuation report dated June 30, 2024, the Police Jury's proportionate share of pension expenses was $8,397. At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 501	$ 2,071
Net difference between projected and actual earnings on pension plan investments	-	2,298
Changes in proportion and assumptions	656	928
Police Jury contributions subsequent to the measurement date	1,646	-
Total	$ 2,803	$ 5,297

At December 31, 2024, the Police Jury reported $1,646 as deferred outflows of resources related to pensions resulting from Police Jury contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2024, related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2025	$ (442)
2026	(442)
2027	(442)
2028	(375)
2029	(124)
	$ (1,825)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability:

Valuation date	June 30, 2024
Actuarial cost method	Entry Age Normal
Investment rate of return	6.25% per annum
Expected remaining service lives	5 years
Projected salary increase	5.25%, including inflation
Cost-of-living adjustments	Only those previously granted

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS (continued)

Actuarial Assumptions (continued)

Mortality rate -

Nondisabled members:	RP-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant, and Beneficiaries
Disabled members:	RP-2010 Public Retirement Plans Mortality Table for General Disabled Employees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP-2019 improvement scale - Disable Annuitants
Inflation rate:	2.30%, per annum

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% as of the measurement date of June 30, 2024.

The best estimated of arithmetic real rates of return for each major asset class based on ROVERS target asset allocation as of June 30, 2024, were as follows:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Domestic equities	37.5%	2.81%
International equities	20.0%	1.70%
Domestic fixed income	22.5%	0.56%
International fixed income	10.0%	0.35%
Real estate	10.0%	0.45%
Totals	100.0%	5.87%

NOTE 8 - DEFINED BENEFIT PENSION PLANS - ROVERS (continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.25% for the valuation date of June 30, 2024. 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 participating employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the 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.

Sensitivity of the Employer's Proportionate Share of the Net Pension Asset to Changes in Discount Rate

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

	Changes in Discount Rate		
Inflation rate:	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net pension liability	$ 32,909	$ 13,461	$ (3,101)

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued ROVERS financial report.

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS

Plan Description

The District Attorney's Retirement System (DARS) was created on August 1, 1954, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each Parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirements, and death benefit are provided as specified in the Plan.

Significant Accounting Policies

DARS employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The members' earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS - (continued)

Significant Accounting Policies - (continued)

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

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

Benefits Provided

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS after July 1, 1990, or who elected to be covered by the new provisions are eligible to receive normal retirement benefits if they are 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3 ½% for members covered under the new retirement benefit provisions) of his or her average final compensation multiplied by the lesser of his or her actual service (not to be less than 15 years) or projected continued service to age 60.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS - (continued)

***Benefits Provided** - Continued*

Upon the death of a member with less than 5 years of creditable service, the member's accumulated contributions and interest thereon are paid to the member's surviving spouse, if the member is married, or to the member's designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more year of service or any member with 23 years of service who has not retired, automation option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, the member's accumulated contributions and interest are paid to the member's designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest. Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

The Board of Trustees is authorized to grant retired members and widows of members who have retired, an annual cost of living increase of 3% of their original benefit, (not to exceed $60 per month) and all retired members and widows who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases, the Board may grant an increase to retirees in the form of "Xx(A&B)" were "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree, "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase, and "X" is equal to any amount available for funding such increase up to a maximum of $1. In order for the Board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member fist becomes eligible for retirement and the member's actual date of retirement.

At retirement, the member's maximum monthly retirement benefit is based upon the member's service, final average compensation, and Plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above, multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with DARS in an interest-bearing account.

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in DROP, employer contributions were payable and employee contributions were reduced to 1/2 of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in DROP. Upon termination of participation, the participant in the Plan received, at their option, a lump sum from the account equal to the payments into the account or DARS disbursements from their account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the Plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS (continued)

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2024, the employee contribution rate was 8.00% and the employer's contribution rate was 12.00%. The Police Jury's contributions to DARS for the year ended December 31, 2024, were $2,961.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from nonemployer contributing entities.

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

At December 31, 2024, the Police Jury reported a liability of $16,684 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's projected contribution effort to the pension Plan for the next fiscal year as compared to the total of all participating employers' contribution effort to the Plan for the next fiscal year, actuarially determined.

At June 30, 2024, the Police Jury's proportion was 0.03471%, which was a decrease of 0.00297% from its proportion measured as of June 30, 2023.

Per the valuated report dated June 30, 2024, the Police Jury's proportionate share of pension expenses was $5,124. At December 31, 2024, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,072	$ 1,008
Net difference between projected and actual earnings on pension plan investments	-	5,266
Changes in proportion and assumptions	2,579	2,065
Police Jury contributions subsequent to the measurement date	1,537	-
Total	$ 5,188	$ 8,339

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS (continued)

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

At December 31, 2024, the Police Jury reported $1,537 as deferred outflows of resources related to pensions resulting from Police Jury contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2024, related to pensions will be recognized in pension expense as follows:

Year ended December 31:

2024	$ 333
2025	333
2026	333
2027	260
2028	-
	$ 1,259

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension asset:

Valuation date	June 30, 2024
Actuarial cost method	Entry Age Normal
Investment rate of return	6.10% per annum
Expected remaining service lives	5 years
Projected salary increase	5.00%, including inflation
Cost-of-living adjustments	Only those previously granted
Mortality rate -	
Nondisabled members:	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees
Disabled members:	Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees
Inflation rate	2.20%, per annum

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

NOTE 9 - DEFINED BENEFIT PENSION PLANS - DARS (continued)

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

The resulting long-term rate of return is 7.80% at the June 30, 2024, measurement date. The best estimates of arithmetic real rates of return for each major asset class based on DARS target asset allocation as of June 30, 2024, were as follows:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return: Real	Nominal
Equities:			
Domestic equity	45.00%	7.50%	
International equity	5.00%	8.50%	
Fixed income			
Domestic	32.50%	2.50%	
International	10.00%	3.50%	
Alternatives	7.50%	4.50%	
System total			5.30%
Inflation			2.50%
Expected arithmetic nominal return			7.80%

Discount Rate

The discount rate used to measure the total pension asset was 6.10% for the valuation date of June 30, 2024. The of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at contractually required rates, acutarially determined. Based on these assumptions, the 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.

Sensitivity of the Employer's Proportionate Share of the Net Pension Asset to Changes in Discount Rate

The following presents the net pension liability (asset) of the participating employers calculated using the discount rate of 6.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.10% or once percentage point higher (7.10%) than the current rate:

	Changes in Discount Rate		
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
Net pension liability	$ 43,365	$ 16,684	$ (5,488)

Pension Plan Fiduciary Net Pension

Detailed information about the Plan's fiduciary net position is available in the separately issued DARS financial report.

Payable to Pension Plan

At December 31, 2024, the Police Jury reported no payables to DARS.

NOTE 10 - RISK MANAGEMENT

The Police Jury is at risk for property damage, liability, and theft which are covered by insurance policies.

NOTE 11 - CONTINGENT LIABILITIES

Federal Grants - The Concordia Parish Police Jury has received federal awards for specific purposes that are subject to audit by the grantor agencies. Entitlement to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the Police Jury.

SECTION IV

ADDITIONAL REQUIRED SUPPLEMENTAL INFORMATION

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	$ 884,757	$ 824,281	$ 841,276	$ 16,995
Other taxes	133,443	105,953	4,410	(101,543)
Intergovernmental revenues:				
Federal grants	58,000	102,071	102,412	341
State funds	423,562	513,056	869,322	356,266
Licenses and permits	363,622	327,377	327,865	488
Interest income	3,937	43,959	54,915	10,956
Other revenues	480,264	211,637	228,417	16,780
Total revenues	$ 2,347,585	$ 2,128,334	$ 2,428,617	$ 300,283
EXPENDITURES				
General government:				
Legislative	$ 211,296	$ 229,900	$ 223,069	$ 6,831
Judicial	544,149	671,159	693,077	(21,918)
Elections	40,520	46,150	46,128	22
Finance and administration	318,284	330,679	305,061	25,618
Other general government	729,217	616,479	722,385	(105,906)
Public safety	194,336	272,208	492,504	(220,296)
Public works	-	-	40,000	(40,000)
Health and welfare	109,636	116,725	-	116,725
Culture & recreation	-	-	7,031	(7,031)
Economic development	64,843	96,503	108,315	(11,812)
Transportation	-	-	-	-
Other	-	-	1,624,295	(1,624,295)
Total expenditures	$ 2,212,281	$ 2,379,803	$ 4,261,865	$ (1,882,062)
Excess (deficiency) of revenues over expenditures	$ 135,304	$ (251,469)	$ (1,833,248)	$ (1,581,779)
OTHER FINANCING SOURCES (USES)				
Transfers - in	$ -	$ -	$ 476,722	$ 476,722
Transfers - out	-	-	(211,520)	(211,520)
Total other financing sources (uses)	$ -	$ -	$ 265,202	$ 265,202
Net change in fund balances	$ 135,304	$ (251,469)	$ (1,568,046)	$ (1,316,577)
Fund balance - beginning of year			$ 5,297,773	
Fund balance - end of year			$ 3,729,727	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

DRAINAGE FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES				
Taxes:				
Ad valorem	$ 1,175,199	$ 909,523	$ 969,176	$ 59,653
Intergovernmental revenues:				
Federal grants	-	1,298	1,298	-
State funds	28,627	29,290	29,290	-
Interest income	4,013	14,374	14,456	82
Other revenues	-	3,378	3,378	-
Total revenues	$ 1,207,839	$ 957,863	$ 1,017,598	$ 59,735
EXPENDITURES				
Public works	$ 4,535,526	$ 1,075,591	$ 1,167,217	$ (91,626)
Capital outlay	206,707	111,083	433,557	(322,474)
Total expenditures	$ 4,742,233	$ 1,186,674	$ 1,600,774	$ (414,100)
Excess (deficiency) of revenues over expenditures	$ (3,534,394)	$ (228,811)	$ (583,176)	$ (354,365)
OTHER FINANCING SOURCES (USES)				
Transfers - in	$ -	$ -	$ -	$ -
Transfers - out	(48,314)	(48,314)	(48,314)	-
Total other financing sources (uses)	$ (48,314)	$ (48,314)	$ (48,314)	$ -
Net change in fund balances	$ (3,582,708)	$ (277,125)	$ (631,490)	$ (354,365)
Fund balance - beginning of year			$ 3,013,092	
Fund balance - end of year			$ 2,381,602	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

SALES TAX FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Sales taxes	$ 4,392,617	$ 4,392,617	$ 3,646,644	$ (745,973)
Interest income	20,874	20,874	30,805	9,931
Total revenues	$ 4,413,491	$ 4,413,491	$ 3,677,449	$ (736,042)
EXPENDITURES				
General government:				
Finance and administrative	$ 2,649,637	$ 2,649,637	$ 205,606	$ 2,444,031
Public works	-	-	144,687	(144,687)
Total expenditures	$ 2,649,637	$ 2,649,637	$ 350,293	$ 2,299,344
Excess (deficiency) of revenues over expenditures	$ 1,763,854	$ 1,763,854	$ 3,327,156	$ 1,563,302
OTHER FINANCING SOURCES (USES)				
Transfers - out	$ (1,765,396)	$ (1,765,396)	$ (7,700,650)	$ (5,935,254)
Net change in fund balances	$ (1,542)	$ (1,542)	$ (4,373,494)	$ (4,371,952)
	Fund balance - beginning of year		$ 8,323,193	
	Fund balance - end of year		$ 3,949,699	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

DEBT SERVICE FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Interest income	$ 8,295	$ 11,309	$ 12,031	$ 722
Miscellaneous income	-	352	352	-
Total revenues	$ 8,295	$ 11,661	$ 12,383	$ 722
EXPENDITURES				
Public works	$ -	$ -	$ 5,407	$ (5,407)
Principal paid	499,000	523,000	522,000	1,000
Interest paid	107,968	97,089	95,188	1,901
Total expenditures	$ 606,968	$ 620,089	$ 622,595	$ (2,506)
Excess (deficiency) of revenues over expenditures	$ (598,673)	$ (608,428)	$ (610,212)	$ (1,784)
OTHER FINANCING SOURCES (USES)				
Transfer - in	$ 611,000	$ 611,000	$ 611,000	$ -
Transfers - out	-	-	-	-
Total other financing sources (uses)	$ 611,000	$ 611,000	$ 611,000	$ -
Net change in fund balances	$ 12,327	$ 2,572	$ 788	$ (1,784)
	Fund balance - beginning of year		1,830,552	
	Fund balance - end of year		$ 1,831,340	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

SOLID WASTE SERVICE FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES				
Interest income	$ 2,155	$ 7,500	$ 7,911	$ 411
Other revenues	-	-	24	24
Total revenues	$ 2,155	$ 7,500	$ 7,935	$ 435
EXPENDITURES				
Public works	$ 800,693	$ 800,693	$ 1,094,314	$ (293,621)
Capital outlay	-	-	-	-
Total expenditures	$ 800,693	$ 800,693	$ 1,094,314	$ (293,621)
Excess (deficiency) of revenues over expenditures	$ (798,538)	$ (793,193)	$ (1,086,379)	$ 293,186
OTHER FINANCING SOURCES (USES)				
Transfer - in	$ 1,765,396	$ 1,765,396	$ 3,091,974	$ 1,326,578
Transfers - out	(16,221)	(16,221)	(66,623)	(50,402)
Total other financing sources (uses)	$ 1,749,175	$ 1,749,175	$ 3,025,351	$ 1,276,176
Net change in fund balances	$ 950,637	$ 955,982	$ 1,938,972	$ 1,569,362
	Fund balance - beginning of year		$ 138,281	
	Fund balance - end of year		$ 2,077,253	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

BUDGETARY COMPARISON SCHEDULE
BUDGET AND ACTUAL (NON-GAAP BASIS)

HIGHWAY MAINTENANCE FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES				
Intergovernmental revenues:				
Federal grants	$ 427,330	$ -	$ 100,000	$ 100,000
State funds	214,195	180,965	180,965	-
Interest income	3,449	8,014	9,020	1,006
Other revenues	-	591,980	596,283	4,303
Total revenues	$ 644,974	$ 780,959	$ 886,268	$ 105,309
EXPENDITURES				
Public works	$ 2,879,240	$ 3,678,889	$ 1,288,190	$ 2,390,699
Capital outlay	-	-	1,898,458	(1,898,458)
Total expenditures	$ 2,879,240	$ 3,678,889	$ 3,186,648	$ 492,241
Excess (deficiency) of revenues over expenditures	$ (2,234,266)	$ (2,897,930)	$ (2,300,380)	$ (597,550)
OTHER FINANCING SOURCES (USES)				
Transfers - in	$ 2,648,095	$ 4,480,895	$ 4,608,066	$ 127,171
Transfers - out	-	-	(852,040)	(852,040)
Total other financing sources (uses)	$ 2,648,095	$ 4,480,895	$ 3,756,026	$ 724,869
Net change in fund balances	$ 413,829	$ 1,582,965	$ 1,455,646	$ 127,319
	Fund balance - beginning of year		$ 580,362	
	Fund balance - end of year		$ 2,036,008	

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (PERS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police Jury's proportion of the net pension liability (asset)	0.09963%	0.11285%	0.11993%	0.11603%	0.12339%	0.12704%	0.13949%	0.14089%	0.14957%	0.15852%
Police Jury's proporionate share of the net pension liability (asset)	$ (100,193)	$ 117,039	$ 461,585	$ 40,685	$ 417,257	$ 308,037	$ (104,577)	$ 619,116	$ 5,980	$ (216,350)
Police Jury's covered-employee payroll	$ 953,462	$ 820,839	$ 797,270	$ 843,068	$ 843,068	$ 908,950	$ 887,706	$ 1,073,856	$ 805,636	$ 791,793
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-10.51%	14.26%	57.90%	4.83%	49.49%	33.89%	-11.78%	57.65%	0.74%	-27.32%
Plan fiduciary net position as a percentage of the total pension liability	101.97%	98.03%	91.74%	110.46%	103.99%	99.88%	88.86%	101.98%	94.15%	99.23%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

PARAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (PERS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 115,912	$ 99,364	$ 95,707	$ 93,058	$ 96,995	$ 92,638	$ 123,480	$ 111,006	$ 131,785	$ 134,891
Contributions in relation to the contractually required contribution	(115,912)	(99,364)	(95,707)	(93,058)	(96,995)	(92,638)	(123,480)	(111,006)	(131,785)	(134,891)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Jury's covered-employee payroll	$ 953,462	$ 820,839	$ 797,270	$ 759,657	$ 791,793	$ 805,636	$ 1,073,856	$ 887,706	$ 908,950	$ 843,068
Contributions as a percentage of covered-employee payroll	12.16%	12.11%	12.00%	12.25%	12.25%	11.50%	11.50%	12.50%	14.50%	16.00%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

LOUISIANA REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (ROVERS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police Jury's proportion of the net pension liability (asset)	0.12780%	0.12026%	0.12780%	0.12679%	0.13320%	0.13315%	0.13181%	0.13355%	0.13314%	0.13482%
Police Jury's proporionate share of the net pension liability (asset)	$ 13,461	$ 22,855	$ 31,336	$ 4,022	$ 28,695	$ 24,900	$ 31,114	$ 29,315	$ 37,780	$ 33,018
Police Jury's covered-employee payroll	$ 16,781	$ 18,188	$ 17,585	$ 16,845	$ 18,288	$ 18,288	$ 18,288	$ 18,288	$ 18,288	$ 18,288
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	80.22%	125.66%	178.20%	23.88%	156.91%	136.15%	170.13%	160.30%	206.58%	180.54%
Plan fiduciary net position as a percentage of the total pension liability	92.59%	86.73%	82.46%	97.68%	83.32%	84.82%	80.57%	80.51%	73.98%	76.86%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

LOUISIANA REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (ROVERS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 3,039	$ 3,292	$ 3,165	$ 3,032	$ 3,402	$ 3,200	$ 3,109	$ 3,658	$ 4,115	$ 4,457
Contributions in relation to the contractually required contribution	(3,039)	(3,292)	(3,165)	(3,032)	(3,402)	(3,200)	(3,109)	(3,658)	(4,275)	(4,457)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (160)	$ -
Police Jury's covered-employee payroll	$ 16,781	$ 18,188	$ 17,584	$ 16,845	$ 18,905	$ 18,288	$ 18,288	$ 18,288	$ 18,288	$ 18,288
Contributions as a percentage of covered-employee payroll	18.11%	18.10%	18.00%	18.00%	18.00%	17.50%	17.00%	20.00%	22.50%	24.37%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

LOUISIANA STATE DISTRICT ATTORNEY'S RETIREMENT SYSTEM OF LOUISIANA (DARS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police Jury's proportion of the net pension liability (asset)	0.03706%	0.03768%	0.03706%	0.04156%	0.03982%	0.04340%	0.04037%	0.04130%	0.04145%	0.05116%
Police Jury's proporionate share of the net pension liability (asset)	$ 16,684	$ 32,309	$ 39,918	$ 7,399	$ 31,545	$ 13,963	$ 12,991	$ 11,141	$ 7,935	$ 2,756
Police Jury's covered-employee payroll	$ 24,574	$ 22,382	$ 25,096	$ 23,166	$ 25,102	$ 25,100	$ 17,300	$ 25,100	$ 30,033	$ 30,033
Police Jury's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	67.89%	144.35%	159.06%	31.94%	125.67%	55.63%	75.09%	44.39%	26.42%	9.18%
Plan fiduciary net position as a percentage of the total pension liability	92.33%	85.85%	81.65%	96.79%	84.86%	93.13%	92.92%	93.87%	95.09%	98.56%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF THE POLICE JURY'S CONTRIBUTIONS

LOUISIANA STATE DISTRICT ATTORNEY'S RETIREMENT SYSTEM OF LOUISIANA (DARS)

YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 2,961	$ 2,698	$ 2,384	$ 1,062	$ 1,062	$ 659	$ 319	$ -	$ 878	$ 1,318
Contributions in relation to the contractually required contribution	(2,961)	(2,698)	(2,384)	(1,062)	(1,062)	(659)	(319)	-	(878)	(1,318)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Jury's covered-employee payroll	$ 24,574	$ 22,382	$ 24,996	$ 26,544	$ 26,544	$ 25,102	$ 25,100	$ 17,300	$ 25,100	$ 30,033
Contributions as a percentage of covered-employee payroll	12.05%	12.05%	9.54%	4.00%	4.00%	2.63%	1.27%	0.00%	3.50%	4.39%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF COMPENSATION PAID POLICE JURORS

FOR THE YEAR ENDED DECEMBER 31, 2024

The schedule of compensation paid to Police Jurors is presented in compliance with House Concurrent Resolution 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Police Jurors is included in the legislative expenditures of the general fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, all of the Jurors receive a maximum of $1,600 per month, except the President, who receives $2,000 per month.

Juror	Amount
Collins Edwards - President	$ 24,000
Genesia Allen	19,200
Maurice Bachus	19,200
Adam Probst	19,200
Kale Davis	18,462
Cornell Lewis	18,462
Kenneth Simpson	18,462
Thomas Tiffee	18,462
Wilbert Washington	18,462
Darwin Adams	738
Gary Neal	738
Joseph Parket	738
Allen Whittington	738
	$ 176,862

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

Budgetary Comparison Schedule

1. Basis of Presentation

   The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual date.

2. Budget Amendments and Revisions

   The budget is adopted by the Police Jury and amendments can be made on the approval of the Police Jury. A budgetary comparison is presented consistent with accounting principles generally accepted in the United States of America.

3. Budget/GAAP Reconciliation

   The major differences between the budgetary basis and the GAAP basis are:

   a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

   b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the general fund and each major special revenue fund, except the debt service, solid waste, and highway maintenance funds, in which there were no changes.

	General Fund	Drainage Fund	Sales Tax Fund
Net change in fund balance - budget basis (deficit)	$ (1,568,046)	$ (631,490)	$ (4,373,494)
Increase (decrease):			
Net adjustments for revenue accruals	-	-	-
Net adjustments for expenditure accruals	-	-	-
Net change in fund balance - GAAP basis (deficit)	$ (1,568,046)	$ (631,490)	$ (4,373,494)

SECTION V

OTHER SUPPLEMENTAL SCHEDULES

COMBINING
NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

DECEMBER 31, 2024

	Public Health Fund	Witness and Juror Fund	Section 8 Housing Fund	Criminal Court Fund	Grants Fund	Rededication Fund	Total
ASSETS							
Current Assets:							
Cash and cash equivalents	$ 185,462	$ 64,478	$ -	$ 13,410	$ -	$ 510,174	$ 773,524
Certificates of deposit	704,374	-	-	-	-	489,731	1,194,105
Accounts receivable	-	-	-	-	-	-	-
Ad valorem taxes receivable, net	221,244	-	-	-	-	-	221,244
Due from other funds	2,181	-	-	-	-	-	2,181
Due from component units	-	-	-	13,520	-	-	13,520
Prepaid expenses	709	13	-	1,714	-	-	2,436
Total current assets	$ 1,113,970	$ 64,491	$ -	$ 28,644	$ -	$ 999,905	$ 2,207,010
Restricted Assets:							
Cash and cash equivalents	$ -	$ -	$ 88,696	$ -	$ 473,199	$ -	$ 561,895
Certificates of deposit	-	-	-	-	-	-	-
Total restricted assets	$ -	$ -	$ 88,696	$ -	$ 473,199	$ -	$ 561,895
Total assets	$ 1,113,970	$ 64,491	$ 88,696	$ 28,644	$ 473,199	$ 999,905	$ 2,768,905
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	$ 11,140	$ -	$ 782	$ 4,069	$ 4,400	$ -	$ 20,391
Accrued payroll and benefits	1,035	-	-	2,473	-	-	3,508
Due to other funds	-	-	-	-	142,121	-	142,121
Total liabilities	$ 12,175	$ -	$ 782	$ 6,542	$ 146,521	$ -	$ 166,020
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue:							
Ad valorem taxes	$ 303	$ -	$ -	$ -	$ -	$ -	$ 303
Fund balances:							
Committed - special revenue projects	$ 1,101,492	$ 64,491	$ 87,914	$ 22,102	$ 326,678	$ 999,905	$ 2,602,582
Total fund balances	$ 1,101,492	$ 64,491	$ 87,914	$ 22,102	$ 326,678	$ 999,905	$ 2,602,582
Total liabilities and fund balances	$ 1,113,970	$ 64,491	$ 88,696	$ 28,644	$ 473,199	$ 999,905	$ 2,768,905

See Independent Auditor's Report.

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Public Health Fund	Witness and Juror Fund	Section 8 Housing Fund	Criminal Court Fund	Grants Fund	Rededication Fund	Total
REVENUES							
Taxes:							
Ad valorem	$ 300,461	$ -	$ -	$ -	$ -	$ -	$ 300,461
Sales tax	-	-	-	-	-	-	-
Intergovernmental revenues:							
Federal grants	-	-	271,541	-	1,368,154	-	1,639,695
State funds:	3,096	-	-	-	543,740	-	546,836
Fines and forfeitures	-	-	-	103,624	-	-	103,624
Investment income	1,910	368	475	174	-	-	2,927
Other revenue	1,169	-	26,306	30	6	-	27,511
Total revenue	$ 306,636	$ 368	$ 298,322	$ 103,828	$ 1,911,900	$ -	$ 2,621,054
EXPENDITURES							
General government:							
Judicial	$ -	$ 2,049	$ 621	$ 223,798	$ -	$ -	$ 226,468
Health and welfare	103,996	-	277,189	-	-	95	381,280
Capital outlay	-	-	-	-	1,455,380	-	1,455,380
Total expenditures	$ 103,996	$ 2,049	$ 277,810	$ 223,798	$ 1,455,380	$ 95	$ 2,063,128
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 202,640	$ (1,681)	$ 20,512	$ (119,970)	$ 456,520	$ (95)	$ 557,926
OTHER FINANCING SOURCES (USES)							
Transfers in	$ -	$ -	$ -	$ 131,000	$ 22,990	$ 1,000,000	$ 1,153,990
Transfers out	(1,012,365)	(49,700)	-	-	-	-	(1,062,065)
Total other financing sources (uses)	$ (1,012,365)	$ (49,700)	$ -	$ 131,000	$ 22,990	$ 1,000,000	$ 91,925
Net change in fund balances (deficit)	$ (809,725)	$ (51,381)	$ 20,512	$ 11,030	$ 479,510	$ 999,905	$ 649,851
FUND BALANCES - BEGINNING (deficit)	1,911,217	115,872	67,402	11,072	(131,942)	-	1,973,621
PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ (20,890)	$ -	$ (20,890)
FUND BALANCES - BEGINNING, AS ADJUSTED	$ 1,911,217	$ 115,872	$ 67,402	$ 11,072	$ (152,832)	$ -	$ 1,952,731
FUND BALANCES - ENDING (deficit)	$ 1,101,492	$ 64,491	$ 87,914	$ 22,102	$ 326,678	$ 999,905	$ 2,602,582

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO POLICE JURY PRESIDENT

FOR THE YEAR ENDED DECEMBER 31, 2024

Louisiana Revised Statute (R.S.) 24:513 A(3) requires local auditees to submit a report to the Louisiana Legislative Auditor that includes a schedule of compensation, benefits, and other payments to the agency head. The compensation, benefits, and other payments are to be reported on this schedule include travel, unvouchered expenses, per diem, registration fees, reimbursements, etc. and is presented on an accrual basis.

Agency Head: Collin Edwards
Position: Board President

Purpose	Amount
Salary	$ 24,000

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY

FOR THE YEAR ENDED DECEMBER 31, 2024

The schedule is required by Act 87 of Louisiana 2020 Regular Legislation Session.

Receipts From	First Six-Month Period Ended June 30, 2024	Second Six-Month Period Ending December 31, 2024	Total Receipts
Concordia Parish Sherriff's Office			
Criminal court costs / fees	$ 4,012	$ 3,249	$ 7,261
Criminal fines - other	54,432	55,868	110,300
	$ 58,444	$ 59,117	$ 117,561

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

Name of Agency or Department	CFDA or Other Number	Name of Program	Pass-Through Grant Number	Total Awards Expended
Federal Emergency Management Agency				
	97.039	Hazard Mitigation Grant Program	N/A	$ 1,407,647
		Total Federal Emergency Management Agency		$ 1,407,647
		Total Financial Awards, All Programs		**$ 1,407,647**

SECTION VI

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

Police Jurors
Concordia Parish Police Jury
Vidalia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Concordia 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 Concordia Parish Police Jury's basic financial statements, and have issued our report thereon dated September 30, 2025.

Report Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-1 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as item 2024-2.

Concordia Parish Police Jury's Response to Findings

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

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.

This report is intended for the information and use of management, members of the Police Jury, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Silas Simmons, LLP

Natchez, Mississippi
September 30, 2025

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

Police Jurors
Concordia Parish Police Jury
Vidalia, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited Concordia Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Concordia Parish Police Jury's major federal program for the year ended December 31, 2024. Concordia Parish Police Jury's major federal program is identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Concordia Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibility for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Concordia Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Concordia Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of Concordia Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Silas Simmons, LLP

Natchez, Mississippi
September 30, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2024

SECTION 1: SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Type of auditor's report issued on the financial statements:	Unmodified and Adverse
2. Internal control over financial reporting:	
a. Material weakness(es) identified?	Yes
b. Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
3. Material noncompliance relating to the financial statements?	No

Federal Awards:

1. Type of auditor's report issued on compliance for major programs:	Unmodified
2. Internal control over major programs:	
a. Material weakness(es) identified?	No
b. Significant deficiency(ies) identified that are not Considered to be material weaknesses?	None reported
3. Identification of major programs:	

CFDA Numbers	Name of Federal Program or Cluster
97.039	Hazard Mitigation Grant Program

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualifies as low-risk auditee?	No

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
DECEMBER 31, 2024

STATUS OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

Ref. No.	Description of Finding	Status

Section I – Internal Control and Compliance Material to the Financial Statements:

2023-1 Segregation of Duties (Internal Control)

Condition: Because of the small size of the Police Jury and the small number of employees, many of the important elements of good internal controls cannot always be achieved to ensure adequate protection of the Police Jury's assets.

Criteria: Important elements of good internal controls often require that the same employee does not handle the functions of accounting, collections, billing, receiving, and check writing.

Cause: Small size of the Police Jury and lack of employees.

Effect: Material weakness in internal controls.

Recommendation: We recommend that the Board continues to provide the necessary oversight in their current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, depositing of funds collected, and review of checks written.

Client Response and Corrective Action: See Management's Response and Corrective Action Plan.

2023-2 Late Filing of Audit Report (Compliance)

Condition: The Police Jury's audited financial statements were not submitted to the Louisiana Legislative Auditor by the statutory due date of June 30, 2024.

Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by June 30, 2024.

Cause: Several issues arose throughout the audit that required additional audit testing.

Effect: The Police Jury is not in compliance with Louisiana R.S. 24.513.556 which can potentially effect state funding. The LLA's office worked with the Police Jury by granting extensions to the Police Jury to remain off the non-compliance list.

Client Response and Corrective Action Plan: See Management's Response and Corrective Action Plan.

Section II – Internal Control and Compliance Material to Federal Awards:
None

Section III – Management Letter:
None

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED DECEMBER 31, 2024

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person	Anticipated Completion Date

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

2024-1 Segregation of Duties (Internal Control)

Condition: Because of the small size of the Police Jury and the small number of employees, many of the important elements of good internal controls cannot always be achieved to ensure adequate protection of the Police Jury's assets.

Criteria: Important elements of good internal controls often require that the same employee does not handle the functions of accounting, collections, billing, receiving, and check writing.

Cause: Small size of the Police Jury and lack of employees.

Effect: Material weakness in internal controls.

Recommendation: We recommend that the Board continues to provide the necessary oversight in their current internal control procedures, specifically in the areas of cash receipts, collection receipt activities, recordation of those receipts, depositing of funds collected, and review of checks written.

Client Response and Corrective Action: See Management's Response and Corrective Action Plan.

2024-2 Late Filing of Audit Report (Compliance)

Condition: The Police Jury's audited financial statements were not submitted to the Louisiana Legislative Auditor by the statutory due date of June 30, 2025.

Criteria: To be in good standing with the State of Louisiana, the audited financial statements must be submitted to the Louisiana Legislative Auditor by June 30, 2025.

Cause: The need for a Single Audit was identified only after additional review of federal expenditures and funding sources, which delayed the completion of audit fieldwork and report preparation.

Recommendation: We recommend that management implement procedures to evaluate federal funding levels and potential Single Audit requirements promptly after year-end.

Effect: The Police Jury is not in compliance with Louisiana R.S. 24.513.556 which can potentially effect state funding. The LLA's office worked with the Police Jury by granting extensions to the Police Jury to remain off the non-compliance list.

Client Response and Corrective Action: See Management's Response and Corrective Action Plan.

Section II - Internal Control and Compliance Material to Federal Awards:
None

Section III - Management Letter:
None

SECTION VII
APPLYING AGREED-UPON PROCEDURES

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

To the Concordia Parish Police Jury
and the Louisiana Legislative Auditor

We have performed the procedures in the attached supplement, which were agreed to by the Concordia Parish Police Jury (the Jury) enumerated below on the control and compliance areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Jury's management is responsible for those control and compliance areas identified in the SAUPs.

The 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 control and compliance 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.

Our procedures and findings are included in the supplement to this report

We were engaged by the Concordia 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 control and compliance 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 Concordia 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 control and compliance 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.

Silas Simmons, LLP

Natchez, Mississippi
September 30, 2025

CONCORDIA PARISH POLICE JURY
VIDALIA, LOUISIANA

FOR THE YEAR ENDED DECEMBER 31, 2024

SUPPLEMENTAL SCHEDULE OF APPLYING AGREED-UPON PROCEDURES

Written Policies and Procedures

1. 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:

   a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.

   b) *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.

   c) *Disbursements*, including processing, reviewing, and approving.

   d) *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).

   e) *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(s) rate of pay or approval and maintenance of pay rate schedules.

   f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

   g) *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).

   h) *Travel and Expense Reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

   i) *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.

   j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

   k) *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.

a) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Were any exceptions found? No

Board or Finance Committee

2. 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:

   a) 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.

   b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public fund if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

   c) 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.

Were any exceptions found? No

Bank Reconciliations

3. 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 four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

   a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated or electronically logged);

   b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

   c) 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.

Were any exceptions found? No

Collections (excluding electronic funds transfers)

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

   Findings: We reviewed a listing of deposit sites for the fiscal period and management's representation that the listing is complete. The Jury only has one deposit site.

   Were any exceptions found? No

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

   a) Employees responsible for cash collections do not share cash drawers/registers.

   b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

   c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

   d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

   Findings: We obtained a listing of collection locations and management's representation that the listing is complete. The Jury has only one collection location at the one deposit site. We obtained written policies and procedures and inquired of management and employees to determine whether employees who are responsible for cash collections do not share cash drawers/registers, do not prepare/make bank deposits, and are not responsible for posting collection entries to the general ledger or subsidiary ledgers, and employees responsible for reconciling cash collections to the general ledger or subsidiary ledger(s) are not responsible for collecting cash.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

   Findings: We inquired of management to determine if they are covered by a bond or insurance policy for theft to determine that there is a blanket policy covering theft.

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

   a) Observe that receipts are sequentially pre-numbered.

   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

   c) Trace the deposit slip total to the actual deposit per the bank statement.

   d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

   e) Trace the actual deposit per the bank statement to the general ledger.

Were any exceptions found? No

NonPayroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

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

Findings: We obtained a listing of locations that process payments and management's representation that the listing is complete. The Jury has one location for processing payments.

No exceptions were noted during the above procedures.

9. For each location selected under Procedure 8, obtain a listing of those employees involved with nonpayroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

   b) At least two employees are involved in processing and approving payments to vendors.

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

   d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

10. For each location selected under Procedure 8, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction, and:

    a) Observe whether the disbursement matched the related original itemized invoice and that supporting documentation indicates deliverables included on the invoice were received by the entity.

    b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under Procedure 9, as applicable.

Were any exceptions found? No

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

    a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

b) Observe that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under Procedure 12, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Were any exceptions found? No

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

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

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

    b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

    c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (Procedure 1h).

    d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Were any exceptions found? No

Contracts

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

    a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

    b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Were any exceptions found? No

Payroll and Personnel

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

17. Randomly select one pay period during the fiscal period. For the five employees or officials selected under Procedure 16, obtain attendance records and leave documentation for the pay period, and:

    a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

    b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

    c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

    d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

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

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

Were any exceptions found? No

Ethics

20. Using the five randomly selected employees/officials from Procedure 16 under "Payroll and Personnel", obtain ethics documentation from management, and:

    a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

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

Were any exceptions found? No

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

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

Were any exceptions found? No

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

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

Were any exceptions found? No

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

    a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

    b) 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 three months.

    c) 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 five 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.

Were any exceptions found? No

26. Using the five randomly selected employees/officials from Procedure 16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

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

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

    a) Number and percentage of public servants in the agency who have completed the training requirements;

    b) Number of sexual harassment complaints received by the agency;

    c) Number of complaints which resulted in a finding that sexual harassment occurred;

    d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

    e) Amount of time it took to resolve each complaint.

Were any exceptions found? No

CONCORDIA PARISH POLICE JURY
SCHEDULE OF EXCEPTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

Reference Number	Description of Exception
	There are no exceptions in the current year.