

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2024**



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

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## INDEPENDENT AUDITOR'S REPORT

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

### **Adverse and Unmodified Opinions**

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

#### **Adverse Opinion on Aggregate Discretely Presented Component Units**

We conducted our audit 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 *Louisiana Governmental Audit Guide*. 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 Union Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### **Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information**

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 Union Parish Police Jury, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Adverse and Unmodified Opinions**

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

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

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

**Union Parish Police Jury  
Farmerville, Louisiana**

Independent Auditor's Report  
December 31, 2024

**Responsibilities of Management for the Financial Statements**

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government 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 Union Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Union Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

**Union Parish Police Jury  
Farmerville, Louisiana**

Independent Auditor's Report  
December 31, 2024

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 48-53); the Schedule of Post-Employment Benefits other than Pension – Schedule of Funding Progress (page 54); the Schedule of Proportionate Share of Net Pension Liability (page 55); and the Schedule of Employers' Contributions (page 56) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Union Parish Police Jury's basic financial statements. The accompanying supplementary information (combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; 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*) is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025, on our consideration of the Union Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Union Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Union Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 23, 2025

## **Basic Financial Statements**

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2024**

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**ASSETS**

Cash and cash equivalents	\$ 16,819,011
Investments	2,506,456
Receivables	4,755,340
Prepaid expenses	459,086
Capital assets, net of accumulated depreciation	24,492,657
<b>TOTAL ASSETS</b>	<u>49,032,550</u>

**DEFERRED OUTFLOWS**

Deferred outflows - pension related	1,192,124
Deferred outflows - OPEB related	157,127
<b>TOTAL DEFERRED OUTFLOWS</b>	<u>1,349,251</u>

**LIABILITIES**

Current liabilities	
Accounts, salaries and other payables	987,628
Deposits due others	127,100
Noncurrent liabilities	
Compensated absences	937,000
Due within one year	415,315
Due in more than one year	712,388
Net OPEB obligation	810,143
Net pension liability	411,725
Landfill closure/postclosure care	11,819,592
<b>TOTAL LIABILITIES</b>	<u>16,220,891</u>

**DEFERRED INFLOWS**

Deferred inflows - pension related	196,710
Deferred inflows - OPEB related	45,569
<b>TOTAL DEFERRED INFLOWS</b>	<u>242,279</u>

**NET POSITION**

Net investment in capital assets	23,364,954
Restricted for landfill closure/postclosure care	11,052,547
Unrestricted	(498,870)
<b>TOTAL NET POSITION</b>	<u>\$ 33,918,631</u>

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

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

GOVERNMENTAL ACTIVITIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,998,372	\$ 314,247	\$ 94,600	\$ -	\$ (1,589,525)
Public safety	4,949,004	3,605,051	317,992	-	(1,025,961)
Highways and streets	5,739,383	-	463,458	2,812,689	(2,463,236)
Sanitation	3,695,036	2,021,088	626,310	-	(1,047,638)
Health and welfare	1,258,230	-	852,011	-	(406,219)
Culture and recreation	670,297	11,706	52,689	-	(605,902)
Economic development and assistance	40,821	-	-	-	(40,821)
Transportation	236,040	39,638	2,500	133,008	(60,894)
Interest expense	71,247	-	-	-	(71,247)
Total governmental activities	<u>\$ 18,658,430</u>	<u>\$ 5,991,730</u>	<u>\$ 2,409,560</u>	<u>\$ 2,945,697</u>	<u>(7,311,443)</u>
General revenues:					
Taxes:					
Ad valorem					3,383,731
Sales and use taxes					3,565,675
Other taxes, penalties, and interest					513,010
Unrestricted investment earnings					1,099,684
Gain (loss) on disposal of assets					240
Donations					5,503
Other revenues					590,773
Total general revenues					<u>9,158,616</u>
<b>Change in net position</b>					<u>1,847,173</u>
Net position at beginning of year, restated					<u>32,071,458</u>
<b>Net position at end of year</b>					<u><u>\$ 33,918,631</u></u>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2024**

<b>ASSETS</b>	<b>GENERAL</b>	<b>ROAD MAINTENANCE</b>	<b>ROAD CONSTRUCTION</b>	<b>SALES TAX LANDFILL</b>	<b>DETENTION CENTER</b>	<b>CAPITAL PROJECTS AIRPORT GRANT</b>	<b>AMERICAN RESCUE</b>	<b>CAPITAL PROJECTS CDBG</b>	<b>OTHER GOVERNMENTAL FUNDS</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
Cash and cash equivalents	\$ 438,163	\$ 249,650	\$ 296,750	\$ 13,767,158	\$ 524,376	\$ -	\$ 151,493	\$ -	\$ 1,391,421	\$ 16,819,011
Investments	597,854	182,475	348,531	951,810	45,500	-	-	-	380,286	2,506,456
Receivables	940,638	1,163,325	982,121	444,623	219,103	21,000	-	335,659	648,871	4,755,340
Due from other funds	59,352	87,000	-	-	-	-	-	-	90	146,442
Prepaid expenses	41,631	114,486	-	79,048	111,411.00	-	-	-	112,510	459,086
Total assets	<u>\$ 2,077,638</u>	<u>\$ 1,796,936</u>	<u>\$ 1,627,402</u>	<u>\$ 15,242,639</u>	<u>\$ 900,390</u>	<u>\$ 21,000</u>	<u>\$ 151,493</u>	<u>\$ 335,659</u>	<u>\$ 2,533,178</u>	<u>\$ 24,686,335</u>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities:										
Accounts, salaries, and other payables	\$ 338,824	\$ 86,710	\$ 30,224	\$ 84,217	\$ 55,503	\$ 2,450	\$ -	\$ 335,659	\$ 54,041	\$ 987,628
Deposits due others	-	125,100	2,000	-	-	-	-	-	-	127,100
Due to other funds	91,710	-	-	-	-	24,262	-	-	30,470	146,442
Total liabilities	<u>430,534</u>	<u>211,810</u>	<u>32,224</u>	<u>84,217</u>	<u>55,503</u>	<u>26,712</u>	<u>-</u>	<u>335,659</u>	<u>84,511</u>	<u>1,261,170</u>
Fund equity - fund balances:										
Restricted	-	1,585,126	1,595,178	15,158,422	844,887	(5,712)	151,493	-	2,479,137	21,808,531
Unassigned	1,647,104	-	-	-	-	-	-	-	(30,470)	1,616,634
Total fund equity - fund balances	<u>1,647,104</u>	<u>1,585,126</u>	<u>1,595,178</u>	<u>15,158,422</u>	<u>844,887</u>	<u>(5,712)</u>	<u>151,493</u>	<u>-</u>	<u>2,448,667</u>	<u>23,425,165</u>
Total liabilities and fund equity	<u>\$ 2,077,638</u>	<u>\$ 1,796,936</u>	<u>\$ 1,627,402</u>	<u>\$ 15,242,639</u>	<u>\$ 900,390</u>	<u>\$ 21,000</u>	<u>\$ 151,493</u>	<u>\$ 335,659</u>	<u>\$ 2,533,178</u>	<u>\$ 24,686,335</u>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET TO  
THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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Total fund balances - governmental funds	\$ 23,425,165
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	24,492,657
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	1,349,251
Deferred inflows	(242,279)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements:	
Compensated absences	(937,000)
Due within one year	(415,315)
Due in more than one year	(712,388)
Net OPEB obligation	(810,143)
Net pension liability	(411,725)
Landfill closure/postclosure obligation	(11,819,592)
Net position of governmental activities	<u><u>\$ 33,918,631</u></u>

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



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	AMERICAN RESCUE	CAPITAL PROJECTS CDBG	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:											
Taxes:											
Ad valorem	\$ 784,441	\$ 1,088,961	\$ 908,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 601,975	\$ 3,383,731
Sales and use	11,109	-	-	3,554,566	-	-	-	-	-	-	3,565,675
Other taxes											
Severance taxes	505,703	-	-	-	-	-	-	-	-	-	505,703
Franchise taxes	7,307	-	-	-	-	-	-	-	-	-	7,307
Licenses and permits	220,905	-	-	-	-	-	-	-	-	-	220,905
Intergovernmental funds:											
Federal government grants	-	8,136	2,724,407	94,652	-	1,777,130	118,233	-	531,658	852,011	6,106,227
Federal government payments in lieu	2,276	5,016	4,184	-	-	-	-	-	-	2,773	14,249
State government grants	32,231	401,016	-	-	-	-	17,275	-	-	67,648	518,170
State government shared revenue	191,605	70,762	70,762	-	-	-	-	-	-	42,268	375,397
State government payments in lieu	118,344	-	-	-	-	-	-	-	-	-	118,344
Charges for services	31,743	-	-	2,021,088	3,060,814	-	-	-	-	473,959	5,587,604
Fines and forfeitures	-	-	-	-	-	-	-	-	-	141,040	141,040
Investment earnings	427,730	9,044	17,275	591,209	2,255	-	-	-	-	52,171	1,099,684
Rents and royalties	17,598	-	-	-	-	-	-	-	-	24,583	42,181
Contributions and donations from private sources	-	-	-	-	-	-	-	-	-	5,503	5,503
Other revenues	20,901	15,635	-	20,194	13,853	-	-	-	-	374,467	445,050
Total revenues	<u>2,371,893</u>	<u>1,598,570</u>	<u>3,724,982</u>	<u>6,281,709</u>	<u>3,076,922</u>	<u>1,777,130</u>	<u>135,508</u>	<u>-</u>	<u>531,658</u>	<u>2,638,398</u>	<u>22,136,770</u>

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

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	GENERAL	ROAD MAINTENANCE	ROAD CONSTRUCTION	SALES TAX LANDFILL	DETENTION CENTER	WORKFORCE INVESTMENT ACT	CAPITAL PROJECTS AIRPORT GRANT	AMERICAN RESCUE	CAPITAL PROJECTS CDBG	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Expenditures:											
Current:											
General government:											
Legislative	\$ 132,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 132,120
Judicial	244,847	-	-	-	-	-	-	-	-	138,046	382,893
Executive	-	-	-	-	-	-	-	-	-	-	-
Elections	30,839	-	-	-	-	-	-	-	-	-	30,839
Finance and administrative	264,128	-	-	-	-	-	-	3,100	-	-	267,228
Other general government	720,496	-	-	-	-	-	-	-	531,658	10,000	1,262,154
Public safety	387,065	-	-	-	3,096,148	-	-	-	-	1,077,205	4,560,418
Highways and streets	-	3,614,440	821,981	-	-	-	-	-	-	-	4,436,421
Sanitation	-	-	-	1,527,672	-	-	-	-	-	979,360	2,507,032
Health and welfare	267,210	-	-	-	-	1,777,130	-	100,000	-	869,937	3,014,277
Culture and recreation	1,800	-	-	-	-	-	-	-	-	559,441	561,241
Economic development and assistance	38,065	-	-	-	-	-	-	-	-	-	38,065
Transportation	-	-	-	-	-	-	2,500	-	-	65,161	67,661
Debt service	7,602	243,372	-	104,335	85,338	-	-	-	-	26,012	466,659
Capital outlay	-	854,418	3,455,165	637,573	127,126	-	128,681	62,124	-	441,634	5,706,721
Total expenditures	<u>2,094,172</u>	<u>4,712,230</u>	<u>4,277,146</u>	<u>2,269,580</u>	<u>3,308,612</u>	<u>1,777,130</u>	<u>131,181</u>	<u>165,224</u>	<u>531,658</u>	<u>4,166,796</u>	<u>23,433,729</u>
Excess (deficiency) of revenues over expenditures	<u>277,721</u>	<u>(3,113,660)</u>	<u>(552,164)</u>	<u>4,012,129</u>	<u>(231,690)</u>	<u>-</u>	<u>4,327</u>	<u>(165,224)</u>	<u>-</u>	<u>(1,528,398)</u>	<u>(1,296,959)</u>
Other sources (uses):											
Operating transfers in	3,518,000	3,475,000	302,530	-	85,338	-	-	-	-	1,398,000	8,778,868
Proceeds from the issuance of debt	-	82,275	-	-	127,126	-	-	-	-	-	209,401
Operating transfers out	<u>(3,518,000)</u>	<u>-</u>	<u>-</u>	<u>(4,873,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(302,530)</u>	<u>-</u>	<u>(85,338)</u>	<u>(8,778,868)</u>
Total other sources (uses)	<u>-</u>	<u>3,557,275</u>	<u>302,530</u>	<u>(4,873,000)</u>	<u>212,464</u>	<u>-</u>	<u>-</u>	<u>(302,530)</u>	<u>-</u>	<u>1,312,662</u>	<u>209,401</u>
<b>Net change in fund balances</b>	<b>277,721</b>	<b>443,615</b>	<b>(249,634)</b>	<b>(860,871)</b>	<b>(19,226)</b>	<b>-</b>	<b>4,327</b>	<b>(467,754)</b>	<b>-</b>	<b>(215,736)</b>	<b>(1,087,558)</b>
Fund balances at beginning of year, restated	<u>1,369,383</u>	<u>1,141,511</u>	<u>1,844,812</u>	<u>16,019,293</u>	<u>864,113</u>	<u>-</u>	<u>(10,039)</u>	<u>619,247</u>	<u>-</u>	<u>2,664,403</u>	<u>24,512,723</u>
<b>Fund balances at end of year</b>	<b>\$ 1,647,104</b>	<b>\$ 1,585,126</b>	<b>\$ 1,595,178</b>	<b>\$ 15,158,422</b>	<b>\$ 844,887</b>	<b>\$ -</b>	<b>\$ (5,712)</b>	<b>\$ 151,493</b>	<b>\$ -</b>	<b>\$ 2,448,667</b>	<b>\$ 23,425,165</b>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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Net change in fund balances - total governmental funds \$ (1,087,558)

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

Capital outlay and other expenditures capitalized	5,706,722
Depreciation and amortization	(2,085,540)
Gain (loss) on disposal of assets	240

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

395,412

Governmental funds report the issuance of long-term debt as an other financing source. However, in the government-wide financial statements, that amount is added to long-term debt on the Statement of Net Position.

Proceeds from leases	(209,401)
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Payments of long-term obligations, including contributions to the OPEB obligation, are reported as expenditures in governmental funds. However, these amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.

Net change in compensated absences payable	(348,887)
Net change in net pension liability and deferred items	246,185
Net change in OPEB liability and deferred items	41,062
Net change in landfill closure/postclosure liability	(811,062)
Change in net position of governmental activities	<u>\$ 1,847,173</u>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
AS OF DECEMBER 31, 2024**

**ASSETS**

Cash and cash equivalents	\$ 262,320
Other assets	5,502
TOTAL ASSETS	<u>\$ 267,822</u>

**LIABILITIES**

Current liabilities	
Due to others	<u>\$ 267,822</u>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Unsettled balances due to	
prisoners and others - beginning	\$ 243,946
Additions	939,126
Reductions	<u>915,250</u>
Unsettled balances due to	
prisoners and others - ending	<u><u>\$ 267,822</u></u>

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Introduction**

Union Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by nine police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2028. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

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

In accomplishing its objectives, the police jury employs approximately 208 employees (3 in the central office, 6 in the courthouse, 2 in the HUD office, 9 in the 911 office, 13 in the library, 2 at the health unit, 2 in emergency preparedness, 105 at the detention center and 66 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 1,016 miles of parish roads.

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

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

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Introduction (Continued)**

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

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

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

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Introduction (Continued)**

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

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

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-wide and fund financial statements**

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

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

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



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement focus, basis of accounting, and financial statement presentation**

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

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

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

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

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

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

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

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

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

The Capital Projects Airport Grant Fund accounts for grants from the Federal Aviation Administration.

The American Rescue Plan Fund accounts for funds received under the federal American Rescue Plan Act.

The Capital Projects CDBG Fund accounts for grants from the Community Development Block Grant Program.

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

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

**Fund Balance Type Definitions**

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

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

**UNION PARISH POLICE JURY**  
**FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Unassigned                      Includes positive fund balance within the General Fund which has not been classified within the above-mentioned categories and negative fund balances in other governmental funds.

**Deposits and investments**

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

**Receivables and payables**

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

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

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

	Authorized Millage	Levied Millage	Expiration
Parish wide taxes:			
General	2.79	2.79	Indefinite
Road Maintenance	6.15	6.15	2026
Road Construction	5.13	5.13	2026
Library	2.40	2.40	2026
Library - Support	1.00	1.00	2029
Council on Aging	1.63	1.63	2032

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Receivables and payables**

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2024 assessed valuation (amounts expressed in thousands):

	2024 Assessed Valuation	Percent of Total Assessed Valuation	Taxes
Midcontinent Express Pipeline, LLC	\$ 11,326,100	5.12%	\$ 932,173
Foster Farms, LLC	9,288,715	4.20%	732,694
Gulf South Pipeline Company, LP	7,978,890	3.61%	659,730
Claiborne Electric Cooperative, Inc.	5,781,780	2.61%	487,656
Lumen Technologies Service Group, LLC	5,612,032	2.54%	458,896
Foster Poultry Farms	5,049,673	2.28%	398,877
Entergy Louisiana, Inc.	3,412,200	1.54%	287,543
Enable Gas Transmission, LLC	2,775,030	1.25%	230,248
Enviro Services Rental, LLC	2,266,365	1.02%	187,836
Trans-Union Interstate Pipeline LP	2,133,540	0.96%	184,009
Total	<u>\$ 55,624,325</u>	<u>25.15%</u>	<u>\$ 4,559,662</u>

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

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

**Capital assets**

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

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

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

**Compensated absences**

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

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

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

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated absences (continued)**

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

**Leases**

The Police Jury is a lessee under non-cancellable lease agreements for vehicles and equipment used for a variety of purposes and uses. In accordance with GASB Statement No. 87, Leases, the Police Jury recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value of \$25,000, and for like-kind leases whose individual values are less than that amount, but more than \$250,000 in the aggregate.

At the commencement of a lease, the Police Jury initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include (1) the discount rate used to present value the expected lease payment, (2) lease term, and (3) lease payments.

The Police Jury uses the interest rate charged by the lessor as the discount rate, if provided. When the interest rate charged by the lessor is not provided, the Police Jury uses its estimated incremental borrowing rate as the discount rate for leases. The lease terms includes the non-cancellable period of the lease and optional renewal periods. Lease payments included in the measurement of the lease liability are composed of fixed payments through the noncancellable term of the lease and renewal periods that management considers reasonably certain to be exercised.

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

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Long-term obligations**

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Restricted net position**

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

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

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

**Extraordinary and special items**

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

**Estimates**

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

**NOTE 2 - CASH AND CASH EQUIVALENTS**

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

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2024, the police jury has cash and cash equivalents (book balances) totaling \$17,081,330 (including \$11,052,547 in the landfill assurance trust account, \$86,786 in the inmate trust agency fund, and \$175,534 in the inmate banking agency fund) as follows:

Demand deposits	\$ 16,818,411
Cash on hand	-
Petty cash	600
Total	<u>\$ 16,819,011</u>
Amounts held in agency funds	262,320
Total	<u><u>\$ 17,081,331</u></u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 2 - CASH AND CASH EQUIVALENTS (CONTINUED)**

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2024, the police jury had bank balances of \$17,549,811 (including \$11,052,547 in the landfill assurance trust account, \$93,787 in the inmate trust agency fund, and \$175,998 in the inmate banking agency fund) of which \$17,049,811 was exposed to custodial credit risk as follows:

Insured by FDIC	\$ 500,000
FDIC Coverage of sweep account	16,711,481
Total FDIC Coverage	<u>17,211,481</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the Police Jury's name	338,330
Total balances exposed to custodial credit risk	<u>338,330</u>

**NOTE 3 – INVESTMENTS**

Investments held at December 31, 2024, consist of \$146,465 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

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

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



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 3 – INVESTMENTS (CONTINUED)**

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

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

The Jury also held \$2,359,911 in the IntraFi Cash Service associated with Louisiana National Bank.

**NOTE 4 - RECEIVABLES**

The receivables at December 31, 2024, are as follows:

		Due From Other Governments		Accounts and Other	Total
	Taxes	Federal	State		
General	\$ 785,221	\$ -	\$ 155,417	\$ -	\$ 940,638
Road Maintenance	1,092,563	-	70,762	-	1,163,325
Road Construction	911,358	-	70,763	-	982,121
Sales Tax Landfill	367,205	-	-	77,418	444,623
Detention Center	219,103	-	-	-	219,103
Airport Grant	-	-	21,000	-	21,000
Other governmental	603,947	338,315	42,268	-	984,530
Total	<u>\$ 3,979,397</u>	<u>\$ 338,315</u>	<u>\$ 360,210</u>	<u>\$ 77,418</u>	<u>\$ 4,755,340</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 5 - INTERFUND BALANCES AND TRANSFERS**

As of December 31, 2024, the interfund balances were only present due to payroll.

Interfund transfers during the year ended December 31, 2024, were as follows:

		Transfers out				
		General	Sales Tax Landfill	American Rescue	Nonmajor	Total
Transfers in	General	\$ -	\$ 3,518,000	\$ -	\$ -	\$ 3,518,000
	Road Maintenance	3,475,000	-	-	-	3,475,000
	Road Construction	-	-	302,530	-	302,530
	Detention Center	-	-	-	85,338	85,338
	Nonmajor Funds	43,000	1,355,000	-	-	1,398,000
	Total	<u>\$ 3,518,000</u>	<u>\$ 4,873,000</u>	<u>\$ 302,530</u>	<u>\$ 85,338</u>	<u>\$ 8,778,868</u>

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

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**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 6 – CAPITAL ASSETS**

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated</b>				
Land	\$ 1,194,711	\$ 15,000	\$ -	\$ 1,209,711
Construction in Progress	860,302	2,853,088	-	3,713,390
Total capital assets not being depreciated	2,055,013	2,868,088	-	4,923,101
<b>Capital assets being depreciated or amortized</b>				
Land improvements	1,793,309	-	-	1,793,309
Buildings and improvements	9,361,191	-	-	9,361,191
Other improvements	2,464,856	-	-	2,464,856
Infrastructure: - Roads	7,604,230	730,758	-	8,334,988
Fire, sewer and water system improvements	2,285,608	-	-	2,285,608
Public works equipment	11,780,006	1,834,203	-	13,614,209
Vehicles	1,763,697	-	-	1,763,697
Office furniture and equipment	283,409	-	-	283,409
Library:				
Building and improvements	230,302	-	-	230,302
Vehicle	118,675	-	-	118,675
Office furniture and equipment	39,692	-	-	39,692
Books and videos	1,321,606	64,272	(133,006)	1,252,872
Total capital assets being depreciated	39,046,581	2,629,233	(133,006)	41,542,808
Right-to-use leased assets	1,561,244	209,401	(200,877)	1,569,768
Total capital assets being depreciated or amortized	40,607,825	2,838,634	(333,883)	43,112,576
<b>Accumulated depreciation and amortization</b>				
Land improvements	1,188,831	59,348	-	1,248,179
Buildings and improvements	6,297,259	228,057	-	6,525,316
Other improvements	959,591	113,606	-	1,073,197
Infrastructure: - Roads	1,733,620	398,483	-	2,132,103
Fire, sewer and water system improvements	1,750,750	50,069	-	1,800,819
Public works equipment	6,033,950	767,720	-	6,801,670
Vehicles	1,682,336	29,426	-	1,711,762
Office furniture and equipment	191,678	12,717	-	204,395
Library:				
Building and improvements	225,822	1,289	-	227,111
Vehicle	107,565	1,878	-	109,443
Office furniture and equipment	39,692	-	-	39,692
Books and videos	991,168	84,323	(133,006)	942,485
Right-to-use leased assets	455,825	338,624	(67,601)	726,848
Total accumulated depreciation and amortization	21,658,087	2,085,540	(200,607)	23,543,020
<b>Total capital assets being depreciated or amortized, net</b>	18,949,738	753,094	(133,276)	19,569,556
<b>Total capital assets, net</b>	<u>\$ 21,004,751</u>	<u>\$ 3,621,182</u>	<u>\$ (133,276)</u>	<u>\$ 24,492,657</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

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

<b>Depreciation</b>		<b>Amortization</b>	
General government	\$ 29,556	General government	\$ 7,178
Public safety	185,071	Public safety	75,342
Highways & Streets	985,618	Highways & Streets	223,972
Sanitation	271,277	Sanitation	32,132
Health and welfare	15,780	Health and welfare	-
Culture and recreation	88,479	Culture and recreation	-
Economic development and assistance	2,756	Economic development and assistance	-
Transportation	168,379	Transportation	-
	<u>\$ 1,746,916</u>		<u>\$ 338,624</u>

**NOTE 7 - LONG-TERM OBLIGATIONS**

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

	<b>Balance Restated</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
Public Building Revenue Bonds, Series 2011	\$ 49,000	\$ -	\$ (24,000)	\$ 25,000
Lease liability	1,008,154	209,401	(330,851)	886,704
Trimble GNSS Receiver	263,977	-	(47,978)	215,999
Compensated Absences	588,113	672,887	(324,000)	937,000
OPEB Obligation	626,662	183,481	-	810,143
Net Pension Liability (Asset) - PERS	1,612,027	-	(1,211,702)	400,325
Net Pension Liability (Asset) - ROVERS	20,205	-	(8,805)	11,400
Landfill Closure/Post Closure Care	11,008,530	811,062	-	11,819,592
Total	<u>\$ 15,176,668</u>	<u>\$ 1,876,831</u>	<u>\$ (1,947,336)</u>	<u>\$ 15,106,163</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Historically, adjustments to the compensated absence liability included adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid. Management concluded that the estimated liability balance is a fair estimate of the liability as of December 31, 2024.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 7 - LONG-TERM OBLIGATIONS (CONTINUED)**

Outstanding bonds and leases consist of the following individual issues:

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

Financed Asset Purchase - \$271,673 dated November 13, 2023, for the purchase of a Trimble GNSS Receiver and other communication equipment, principal due in monthly installments of \$3,837 to \$5,296 through October 13, 2028, calculated interest 6.57% per annum, payments made from Sales Tax Landfill Fund. \$ 215,999

The annual requirements to amortize all issues of indebtedness outstanding at December 31, 2024, are as follows:

<b>Public Building Revenue Bonds, Series 2011 - \$325,000</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	25,000	1,100	26,100
Totals	<u>\$ 25,000</u>	<u>\$ 1,100</u>	<u>\$ 26,100</u>

<b>Financed Asset - future payments: Trimble GNSS Receiver</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	\$ 51,228	\$ 12,667	\$ 63,895
2026	54,696	9,198	63,894
2027	58,400	5,494	63,894
2028	51,675	1,569	53,244
Totals	<u>\$ 215,999</u>	<u>\$ 28,928</u>	<u>\$ 244,927</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS**

**Parochial Employees' Retirement System of Louisiana (System)**

*Plan Description*

The Union Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

*Eligibility Requirements*

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

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

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

*Retirement Benefits*

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

For employees hired prior to January 1, 2007:

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

For employees hired after January 1, 2007:

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

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

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

For the year ended December 31, 2024, the Union Parish Police Jury's total payroll for all employees was \$3,619,041. Total covered payroll was \$3,046,251. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

*Contributions*

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actual rate for the fiscal year was 11.50% for Plan A. The Union Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2023 were \$350,225.

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

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

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

For the year ended December 31, 2024, the Employer reported a liability of \$400,325 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of December 31, 2023, and the total pension liability/asset used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the Union Parish Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Union Parish Police Jury's proportion was 0.420191%, which was an increase of 0.001351% from its proportion measured as of December 31, 2022.

**UNION PARISH POLICE JURY**  
**FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

For the year ended December 31, 2024, the Union Parish Police Jury recognized pension expense of \$158,362 plus employer’s amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$41,578). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2024, was (\$205,545).

For the year ended December 31, 2024 the Union Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 189,566	\$ 107,455
Changes in Assumption	-	69,745
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	645,182	-
Changes in Employer’s Portion of Beginning Net Pension Liability	-	14,413
Differences Between Employer Contributions and Proportionate Share of Employer Contributions	189	865
Subsequent Measurement Contributions	354,722	-
Total	\$ 1,189,660	\$ 192,478

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

Year ended December 31,	
2025	40,283
2026	321,480
2027	542,936
2028	(262,240)



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

*Actuarial Methods and Assumptions*

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

Valuation Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service Lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality Rates	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2022, are summarized in the following table:

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

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018, through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

*Sensitivity to Changes in the Discount Rate*

The following presents the net pension liability/asset of the Union Parish Police Jury’s as of December 31, 2021 calculated using the discount rate of 6.40%, as well as what the Union Parish Police Jury’s 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 higher 7.40% than the current rate:

	Changes in Discount Rate		
	1%	Current	1%
	Decrease 5.40%	Discount Rate 6.40%	Increase 7.40%
Net Pension Liability/(Asset)	\$ 2,856,393	\$ 400,325	(\$ 1,661,300)

*Payables to the Pension Plan*

These financial statements did not include a payable to the pension.

*Retirement System Audit Report*

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

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

*Plan Description*

The Union Parish Police Jury contributes to the Registrar of Voters Employees’ Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of RS. Title 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Any member hired prior to January 1, 2013, is eligible for normal retirement after he or she has 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 of 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.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

Any member hired on or after January 1, 2013, is eligible for normal retirement after he or she has 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 the System, are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

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

For the year ended December 31, 2024, the Union Parish Police Jury's total payroll for all employees was \$15,545. Total covered payroll was \$15,545. Covered payroll refers to all compensation paid by the Union Parish Police Jury to active employees covered by the Plan.

*Employer Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending December 31, 2024, the actual employer contribution rate was 18.00%.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2024.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Union Parish Police Jury to the System monthly. The Union Parish Police Jury's contributions to the System for the year ending December 31, 2024, were \$2,788.

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

At December 31, 2024, the Employer reported a liability of \$11,400 for its proportionate share of the Net Pension Liability/Asset. The Net Pension Liability/Asset was measured as of June 30, 2024 and the total pension liability used to calculate the Net Pension Liability/Asset was determined by an actuarial valuation as of that date. The Union Parish Police Jury's proportion of the Net Pension Liability/Asset was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Registrar of Voters' proportion was 0.10363%, which was an decrease of 0.00269% from its proportion measured as of June 30, 2023.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

For the year ended December 31, 2024, the Union Parish Police Jury recognized pension expense of \$7112 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$3,922). Total pension expense for the Union Parish Police Jury for the year ended December 31, 2024, was \$3,898.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 425	\$ 1,754
Changes in assumption	309	-
Net difference between projected and actual earnings on pension plan investments	-	1,946
Changes in employer's portion of beginning net pension liability	332	493
Differences between employer contributions and proportionate share of employer contributions	-	38
Subsequent measurement contributions	1,399	-
Total	\$ 2,465	\$ 4,231

The \$2,465 reported as deferred outflows of resources related to pensions resulting from the Union Parish Police Jury contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability/Asset in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2025	(1,136)
2026	2,483
2027	(2,662)
2028	(1,851)

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

*Actuarial Assumptions*

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25%
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Mortality Rates	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries.  RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.
Expected Remaining Service Lives	2024 – 5 years 2023 – 5 years 2022 – 5 years 2021 – 5 years 2020 – 5 years 2019 – 5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

During the year ended June 30, 2024, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2014, through June 30, 2019. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2024.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2024, were as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	Long-Term Expected Rates of Return	
		Real Return Arithmetic <u>Basis</u>	Long-term Expected Portfolio Real <u>Rate of Return</u>
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0	8.50	1.70
Domestic Fixed Income	22.5	2.50	0.56
International Fixed Income	10.0	3.50	0.35
Real Estate	<u>10.0</u>	4.50	<u>0.45</u>
Totals	100%		5.87%
Inflation			<u>2.50</u>
Expected Nominal Return			<u>8.37%</u>

The discount rate used to measure the total pension liability was 6.25% as 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 contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 8 – RETIREMENT SYSTEMS (CONTINUED)**

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

The following table 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 or one percentage point higher than the current rate as of June 30, 2024.

	Changes in Discount Rate:		
	1% Decrease	Current Discount Rate	1% Increase
	<u>5.25%</u>	<u>6.25%</u>	<u>7.25%</u>
Net Pension Liability/(Asset)	<u>\$ 27,871</u>	<u>\$ 11,400</u>	<u>(\$ 2,627)</u>

*Payables to the Pension Plan*

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

*Plan Fiduciary Net Position*

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

**NOTE 9 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**General Information about the OPEB Plan**

*Plan description*

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

*Benefits Provided*

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



**UNION PARISH POLICE JURY**  
**FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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

*Employees covered by benefit terms*

At December 31, 2024, the following employees were covered by the benefit term:

Inactive employees or beneficiaries currently receiving benefit payments	7
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	106
Total	<u>113</u>

**Total OPEB Liability**

The Jury’s total OPEB liability (TOL) of \$810,143 was measured as of December 31, 2024, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs*

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

Inflation	3.00%
Salary Increases	3.50%
Prior Discount Rate	2.12% annually
Discount Rate	4.28% annually (1.78% real rate of return plus 2.50% inflation)
Healthcare Cost Trend Rates	Level 4.50% annually

The discount rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index.

Mortality rates were based on the RPH-2014 Total Table with Projection MP-2021.

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

**UNION PARISH POLICE JURY**  
**FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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

**Changes in the Total OPEB Liability:**

Total OPEB Liability	
Service cost	\$ 55,330
Interest	27,234
Difference between expected and actual experience	199,633
Changes of assumptions	1,507
Benefit payments	(100,223)
<b>Net change in total OPEB liability</b>	<b>183,481</b>
<b>Total OPEB liability - beginning</b>	<b>626,662</b>
<b>Total OPEB liability - ending</b>	<b>\$ 810,143</b>

***Sensitivity of the total OPEB liability to changes in the discount rate***

The following presents the total OPEB liability of the Jury, as well as what the Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1.00% Decrease (3.28%)	Current Healthcare Discount Rate	1.00% Increase (5.28%)
Total OPEB Liability	\$ 862,775	\$ 810,143	\$ 762,111

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

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

	1.00% Decrease (3.50%)	Current Healthcare Cost Trend	1.00% Increase (5.50%)
Total OPEB Liability	\$ 745,873	\$ 810,143	\$ 887,387

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

For the year ended December 31, 2024, the Jury recognized OPEB expense of \$59,160. At December 31, 2024, the Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 155,950	\$ (13,638)
Changes in assumptions/inputs	1,177	(31,931)
Total	<u>\$ 157,127</u>	<u>\$ (45,569)</u>

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

Fiscal Year	Net Outflows/ (Inflows)
2025	\$ 20,278
2026	22,179
2027	44,013
2028	25,088
2029	-
Thereafter	-

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 10 - LEASES**

In accordance with its accounting policy for leases and pursuant to adoption of GASB Statement No. 87, Leases, the Police Jury records a liability for the present value of lease payments over the lease term for those agreements meeting the capitalization threshold set forth in footnote 1. As of December 31, 2024, such lease agreements consist entirely of vehicles and equipment having terms from 3 to 15 years having a combined lease liability of \$886,704. In determining the present values, an average discount rate of 7.3409% was applied, representing the Police Jury's estimated incremental borrowing rate for such vehicles. The recorded value of the right-to-use assets as of the end of the current fiscal year was \$1,569,768 and accumulated amortization of these assets was \$726,848. The lease liability future principal and interest components of the lease payments as of December 31, 2024, are as follows:

Leases - future payments: Equipment & Vehicles			
	Principal	Interest	Total
2025	\$ 339,088	\$ 56,678	\$ 395,766
2026	245,718	35,637	281,355
2027	207,412	16,956	224,368
2028	68,996	4,896	73,892
2029	25,490	672	26,162
Totals	<u>\$ 886,704</u>	<u>\$ 114,839</u>	<u>\$ 1,001,543</u>

There were no variable lease payments paid that were not included in determining the present value of the liability.

**NOTE 11 - RISK MANAGEMENT**

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 12 - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS**

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

The \$11,819,592 reported as landfill closure and post-closure care liability at December 31, 2024, represents seventy-nine percent of the estimated capacity of the currently active cells. For the year ended December 31, 2024, the Police Jury recognized no expenses. The police jury will recognize the remaining estimated cost of closure and post-closure care of \$2,069,589 as the remaining capacity Police Jury is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2021. The police jury expects to close the landfill in 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

In its landfill permit, the police jury agreed to restrict \$1 for each ton of Type II waste received into the landfill for post-closure care costs. At December 31, 2024, there is approximately 2,013,897 tons of Type II waste in the landfill. As shown on the statement of net position, the police jury has restricted \$11,052,547 at December 31, 2024, for landfill post-closure care costs. The estimated closure and post-closure care costs were updated in 2021. The new estimate has been used in these financial statements. An estimate is required to provide the Louisiana Department of Environmental Quality with a financial assurance plan. The purpose of the plan is to demonstrate that the police jury will have the financial resources to properly close the landfill at its completion and also establish and maintain ground water monitoring activities for a period of thirty years. The closure and post-closure care cost estimates will be adjusted annually based on the United States Department of Commerce's Producer Price Index. Over the years since the jury's first estimate in 1995, the methodology for depositing waste into the landfill has changed to allow for more deposits than originally planned on the same area of ground.

**NOTE 13 - EMERGENCY 911 WIRELESS SERVICE**

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

**UNION PARISH POLICE JURY**  
**FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 14 – GRANTS**

<b>Grantor</b>	<b>Program</b>	<b>Description</b>	<b>Revenues</b>	<b>Expenditures</b>
Treasury	ARPA	American Rescue Plan Act	\$ -	\$ 509,961
HUD	Section 8	Housing Assistance	852,011	663,740
DOTD	FAA	Airport - Remove Obstruction (Non-Hazard) - Phase II Easement	2,500	2,500
DOTD	FAA	Airport - Construct Hangar/Taxilane-Phase I (Design)	25,210	25,292
DOTD	FAA	Airport - Hangar Access Taxilane (Construction)	90,523	90,520
HUD	CDBG	New Water Treatment Facility Construction	531,658	531,658
DHS	FEMA	FEMA Tornado	94,652	-
DHS	FEMA	FEMA Reimbursement	8,136	-
DOTD	LDOTD	FLAP - Alabama Landing	2,724,407	2,724,407
DOL	WIOA	WIOA Cluster: Adult Program, Youth Activities, Dislocated Worker Formula	1,777,130	1,777,130
DOI		Payments in Lieu of Taxes	-	14,249
Total federal			<u>6,106,227</u>	<u>\$ 6,339,457</u>
DOTD	LDOTD	Airport - Construct Hangar/Taxilane-Phase I (Design)	2,810	
DOTD	LDOTD	Airport - Hangar Access Taxilane (Construction)	10,058	
DOA	LGAP	Equipment	20,100	
DOA	LGAP	Equipment	68,182	
Treasury	Act 397	State Aid to Local Government Entities	60,000	
Other		JP & Tourist Grant	33,588	
Other		Keep Union Beautiful	3,050	
Other		Parish Royalty	50	
State Library		Technology Grant	7,648	
LDOTD	PTA	Parish Transportation	312,684	
Total state			<u>518,170</u>	
Other local			<u>-</u>	
Totals			<u>\$ 6,624,397</u>	

**NOTE 15 - SUBSEQUENT EVENTS**

On March 5, 2025, the Police Jury, granted preliminary approval for the issuance of not to exceed \$850,000 of Revenue Bonds. The purpose of the proposed bond issuance is to finance the costs of acquiring, constructing, and improving facilities of the Parish, including fixtures and furnishings, and to pay the costs of issuance of the Bonds. As of the date the financial statements were available to be issued, the Bonds had not yet been issued, and the final terms and timing of the issuance remain subject to further approval and market conditions. Management has evaluated subsequent events through June 23, 2025, the date the financial statements were available to be issued. At this time, the financial effect of the proposed bond issuance cannot be reasonably estimated.

Additionally, a significant receivable became subject to bankruptcy proceedings, and several legal matters, remain unresolved. The outcome and potential financial impact of these matters cannot be determined at this time.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 16 – COMMITMENTS AND CONTINGENCIES**

The Parish receives Federal and State grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant. It is the opinion of Parish management that such disallowances, if any, will not be significant.

The Police Jury is involved in litigation. The Police Jury believes that it has reasonable defenses. Legal counsel estimates possible losses up to \$500,000. Any potential damages against the Police Jury are expected to be covered by its liability insurance policy.

**NOTE 17 – NEW ACCOUNTING STANDARDS**

GASB Statement No. 102, *Certain Risk Disclosures*, was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 103, *Financial Reporting Model Improvements* was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 17 – NEW ACCOUNTING STANDARDS (CONTINUED)**

Statement No. 104, *Disclosure of Certain Capital Assets*, was issued September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

**NOTE 18 – PRIOR PERIOD ADJUSTEMENTS**

Management determined there were several errors in the prior year financial statements. The errors included incorrect accruals, incorrect lease entries, to correct beginning construction in progress, and unlocated differences. Management noted the following:

	Beginning Balance	Prior Period Adjustment	Beginning Balance, as Restated
Governmental Activities	\$ 31,905,041	\$ 166,417	\$ 32,071,458
	Beginning Balance	Prior Period Adjustment	Beginning Balance, as Restated
General Fund	\$ 1,419,129	\$ (49,746)	\$ 1,369,383
Road Maintenance	986,488	155,023	1,141,511
Road Construction	1,788,071	56,741	1,844,812
Sales Tax Landfill	16,046,989	(27,696)	16,019,293
Capital Projects Airport Grant	(49,008)	38,969	(10,039)
Solid Waste Collection	50,575	7,474	58,049
Library	1,371,428	37,602	1,409,030



## **Required Supplemental Information**

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
Revenues:				
Taxes:				
Ad valorem	\$ 695,000	\$ 588,650	\$ 784,441	\$ 195,791
Sales and use	20,000	11,110	11,109	(1)
Other taxes				
Severance taxes	650,000	506,606	505,703	(903)
Franchise taxes	12,000	8,261	7,307	(954)
Licenses and permits	212,000	229,872	220,905	(8,967)
Intergovernmental funds:				
Federal government grants	-	27,695	-	(27,695)
Federal government payments in lieu	2,500	2,276	2,276	-
State government grants	65,000	23,530	32,231	8,701
State government shared revenue	210,000	191,717	191,605	(112)
State government payments in lieu	-	118,344	118,344	-
Charges for services	41,800	33,695	31,743	(1,952)
Investment earnings	445,000	426,275	427,730	1,455
Rents and royalties	16,500	16,248	17,598	1,350
Other revenues	10,000	11,500	20,901	9,401
Total revenues	<u>2,379,800</u>	<u>2,195,779</u>	<u>2,371,893</u>	<u>176,114</u>
Expenditures:				
Current:				
General government:				
Legislative	132,200	132,602	132,120	482
Judicial	278,600	245,344	244,847	497
Elections	61,972	30,520	30,839	(319)
Finance and administrative	299,130	267,335	264,128	3,207
Other general government	570,360	683,527	720,496	(36,969)
Public safety	433,100	395,108	387,065	8,043
Health and welfare	268,700	226,850	267,210	(40,360)
Culture and recreation	1,800	1,800	1,800	-
Economic development and assistance	49,300	38,088	38,065	23
Debt service	-	-	7,602	(7,602)
Capital outlay	60,000	-	-	-
Total expenditures	<u>2,155,162</u>	<u>2,021,174</u>	<u>2,094,172</u>	<u>(72,998)</u>
Excess (deficiency) of revenues over expenditures	<u>224,638</u>	<u>174,605</u>	<u>277,721</u>	<u>103,116</u>
Other sources (uses):				
Operating transfers in	1,583,000	3,518,000	3,518,000	-
Proceeds from the sale of assets	5,000	-	-	-
Operating transfers out	(1,523,000)	(3,518,000)	(3,518,000)	-
Total other sources (uses)	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<b>289,638</b>	<b>174,605</b>	<b>277,721</b>	<b>103,116</b>
Fund balances at beginning of year, restated	<u>2,195,772</u>	<u>1,419,129</u>	<u>1,369,383</u>	<u>(49,746)</u>
<b>Fund balances at end of year</b>	<b>\$ 2,485,410</b>	<b>\$ 1,593,734</b>	<b>\$ 1,647,104</b>	<b>\$ 53,370</b>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
Revenues:				
Taxes:				
Ad valorem	\$ 965,000	\$ 820,000	\$ 1,088,961	\$ 268,961
Intergovernmental funds:				
Federal government grants	-	-	8,136	8,136
Federal government payments in lieu	5,500	5,017	5,016	-
State government grants	425,105	320,050	401,016	80,966
State government shared revenue	75,000	70,912	70,762	(150)
Investment earnings	8,500	9,050	9,044	(6)
Other revenues	15,000	103,920	15,635	(88,285)
Total revenues	<u>1,494,105</u>	<u>1,328,949</u>	<u>1,598,570</u>	<u>269,622</u>
Expenditures:				
Current:				
Highways and streets	2,508,350	3,804,010	3,614,440	189,570
Debt service	114,000	126,775	243,372	(116,597)
Capital outlay	335,000	846,900	854,418	(7,518)
Total expenditures	<u>2,957,350</u>	<u>4,777,685</u>	<u>4,712,230</u>	<u>65,455</u>
Excess (deficiency) of revenues over expenditures	<u>(1,463,245)</u>	<u>(3,448,736)</u>	<u>(3,113,660)</u>	<u>204,167</u>
Other sources (uses):				
Operating transfers in	1,500,000	3,475,000	3,475,000	-
Proceeds from the sale of assets	25,000	-	-	-
Proceeds from the issuance of debt	-	-	82,275	82,275
Total other sources (uses)	<u>1,525,000</u>	<u>3,475,000</u>	<u>3,557,275</u>	<u>82,275</u>
<b>Net change in fund balances</b>	61,755	26,264	443,615	417,351
Fund balances at beginning of year, restated	1,168,102	986,488	1,141,511	155,023
<b>Fund balances at end of year</b>	<u>\$ 1,229,857</u>	<u>\$ 1,012,752</u>	<u>\$ 1,585,126</u>	<u>\$ 572,374</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD CONSTRUCTION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
Revenues:				
Taxes:				
Ad valorem	\$ 800,000	\$ 675,000	\$ 908,354	\$ 233,354
Intergovernmental funds:				
Federal government grants	-	2,724,500	2,724,407	(93)
Federal government payments in lieu	5,000	4,185	4,184	-
State government shared revenue	75,000	70,913	70,762	(151)
Investment earnings	15,500	17,285	17,275	(10)
Other revenues	2,000	302,550	-	(302,550)
Total revenues	<u>897,500</u>	<u>3,794,433</u>	<u>3,724,982</u>	<u>(69,450)</u>
Expenditures:				
Current:				
Highways and streets	840,000	4,245,104	821,981	3,423,123
Capital outlay	-	-	3,455,165	(3,455,165)
Total expenditures	<u>840,000</u>	<u>4,245,104</u>	<u>4,277,146</u>	<u>(32,042)</u>
Excess (deficiency) of revenues over expenditures	<u>57,500</u>	<u>(450,671)</u>	<u>(552,164)</u>	<u>(37,408)</u>
Other sources (uses):				
Operating transfers in	-	-	302,530	302,530
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>302,530</u>	<u>302,530</u>
<b>Net change in fund balances</b>	57,500	(450,671)	(249,634)	201,037
Fund balances at beginning of year, restated	1,778,970	1,788,071	1,844,812	56,741
<b>Fund balances at end of year</b>	<u>\$ 1,836,470</u>	<u>\$ 1,337,400</u>	<u>\$ 1,595,178</u>	<u>\$ 257,778</u>

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - SALES TAX LANDFILL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 3,400,000	\$ 3,600,000	\$ 3,554,566	\$ (45,434)
Intergovernmental funds:				
Federal government grants	-	166,450	94,652	(71,798)
Charges for services	2,065,000	2,236,000	2,021,088	(214,912)
Investment earnings	523,000	591,528	591,209	(319)
Other revenues	35,000	20,542	20,194	(348)
Total revenues	<u>6,023,000</u>	<u>6,614,520</u>	<u>6,281,709</u>	<u>(332,811)</u>
Expenditures:				
Current:				
Sanitation	2,996,275	1,690,671	1,527,672	162,999
Debt service	50,000	40,440	104,335	(63,895)
Capital outlay	660,000	535,000	637,573	(102,573)
Total expenditures	<u>3,706,275</u>	<u>2,266,111</u>	<u>2,269,580</u>	<u>(3,469)</u>
Excess (deficiency) of revenues over expenditures	<u>2,316,725</u>	<u>4,348,409</u>	<u>4,012,129</u>	<u>336,280</u>
Other sources (uses):				
Operating transfers in	(700,000)	(594,339)	-	594,339
Operating transfers out	(1,802,000)	(4,873,000)	(4,873,000)	-
Total other sources (uses)	<u>(2,502,000)</u>	<u>(5,467,339)</u>	<u>(4,873,000)</u>	<u>594,339</u>
Net change in fund balances	(185,275)	(1,118,930)	(860,871)	258,059
Fund balances at beginning of year, restated	14,784,860	16,046,989	16,019,293	(27,696)
Fund balances at end of year	<u>\$ 14,599,585</u>	<u>\$ 14,928,059</u>	<u>\$ 15,158,422</u>	<u>\$ 230,363</u>

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - DETENTION CENTER  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Charges for services	\$ 3,512,500	\$ 3,079,891	\$ 3,060,814	\$ (19,077)
Investment earnings	2,050	2,255	2,255	-
Other revenues	20,100	13,984	13,853	(131)
Total revenues	<u>3,534,650</u>	<u>3,096,130</u>	<u>3,076,922</u>	<u>(19,208)</u>
Expenditures:				
Current:				
Public safety	3,759,945	3,161,435	3,096,148	65,287
Debt service	-	-	85,338	(85,338)
Capital outlay	1,100	-	127,126	(127,126)
Total expenditures	<u>3,761,045</u>	<u>3,161,435</u>	<u>3,308,612</u>	<u>(147,177)</u>
Excess (deficiency) of revenues over expenditures	<u>(226,395)</u>	<u>(65,305)</u>	<u>(231,690)</u>	<u>(166,385)</u>
Other sources (uses):				
Operating transfers in	-	-	85,338	85,338
Proceeds from the issuance of debt	-	-	127,126	127,126
Total other sources (uses)	<u>5,000</u>	<u>-</u>	<u>212,464</u>	<u>212,464</u>
Net change in fund balances	(221,395)	(65,305)	(19,226)	46,079
Fund balances at beginning of year	1,054,869	864,113	864,113	-
Fund balances at end of year	<u>\$ 833,474</u>	<u>\$ 798,808</u>	<u>\$ 844,887</u>	<u>\$ 46,079</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES  
FOR MAJOR FUNDS FOR THE YEAR ENDED DECEMBER 31, 2024**

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

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

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

For the year ended December 31, 2024, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act, the Workforce Investment Act Special Revenue Fund, which is accounted for on a June 30th fiscal year basis, and the American Rescue Plan Fund which is a special grant fund. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**POST EMPLOYMENT BENEFITS OTHER THAN PENSION  
SCHEDULE OF CHANGES IN LIABILITY AND FUNDING PROGRESS  
AS OF DECEMBER 31, 2024**

<b>RSI: 10 year OPEB Expenses and Deferred Outflows and Deferred Inflows of Resources Related to OPEB</b>							
	Fiscal year ended 12/31 of						
	2024	2023	2022	2021	2020	2019	2018
Service Costs	55,330	55,330	81,294	81,294	53,579	51,469	51,469
Interest	27,234	27,772	16,540	16,502	42,717	45,617	45,617
Plan Amendments	-	-	-	-	-	-	-
Experience (Gain)/Loss	199,633	-	(34,950)	-	(335,437)	-	-
Assumption Changes	1,507	-	(81,824)	-	49,087	-	-
Benefit Payments	(100,223)	(90,927)	(90,927)	(101,126)	(101,126)	(144,300)	(144,300)
TOL @ BOY	626,662	634,487	744,354	747,684	1,038,864	1,086,078	1,133,292
TOL @ EOY (a)	810,143	626,662	634,487	744,354	747,684	1,038,864	1,086,078
TOL @ BOY	-	-	-	-	-	-	-
TOL @ EOY (b)	-	-	-	-	-	-	-
NOL (a)-(b)	810,143	626,662	634,487	744,354	747,684	1,038,864	1,086,078
FNP as Percentage of NOL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	3,356,495	2,446,718	2,446,718	2,780,497	2,780,497	2,733,709	2,733,709
NOL as Percent of Payroll	24.14%	25.61%	25.93%	26.77%	26.89%	38.00%	39.73%
Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.							



UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF NET PENSION LIABILITY  
FOR THE YEAR ENDED DECEMBER 31, 2024

		Employer's proportion of the net pension liability (asset)	Employer's proportionate share of the net pension liability (asset)	Employer's covered employee payroll	Employer's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	Plan fiduciary net pension as a percentage of the total pension liability
<b>Public Employees' Retirement System:</b>						
	2023	0.420191%	\$ 400,325	\$ 3,046,251	13.14%	98.03%
	2022	0.418840%	\$ 1,612,027	\$ 2,805,501	57.46%	91.74%
	2021	0.412485%	\$ (1,942,983)	\$ 2,752,334	-70.59%	110.46%
	2020	0.465996%	\$ (817,084)	\$ 3,111,111	-26.26%	104.00%
	2019	0.454470%	\$ 21,394	\$ 2,833,772	75.00%	99.89%
	2018	0.474084%	\$ 2,104,155	\$ 2,871,800	73.27%	88.86%
	2017	0.467201%	\$ (346,778)	\$ 2,843,611	-12.19%	101.98%
	2016	0.446355%	\$ 919,274	\$ 2,628,403	34.97%	94.15%
	2015	0.494215%	\$ 1,300,916	\$ 2,835,592	45.88%	92.23%
	2014	0.490343%	\$ 134,064	\$ 2,757,975	4.86%	99.15%
<b>Registrar of Voters Retirement System:</b>						
	2024	0.10363%	\$ 11,400	\$ 15,545	73.00%	92.59%
	2023	0.10632%	\$ 20,205	\$ 15,545	130.00%	86.73%
	2022	0.10862%	\$ 26,634	\$ 15,545	171.00%	82.46%
	2021	0.10378%	\$ 3,292	\$ 15,545	21.00%	97.68%
	2020	0.10310%	\$ 22,210	\$ 13,969	159.00%	83.32%
	2019	0.11460%	\$ 21,167	\$ 15,545	136.00%	84.83%
	2018	0.11206%	\$ 26,450	\$ 15,545	170.00%	80.57%
	2017	0.11350%	\$ 24,915	\$ 15,545	160.00%	80.51%
	2016	0.11318%	\$ 32,116	\$ 15,545	207.00%	73.98%
	2015	0.11460%	\$ 28,067	\$ 15,545	181.00%	76.86%

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

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

SCHEDULE OF EMPLOYER'S CONTRIBUTIONS TO RETIREMENT SYSTEMS  
FOR THE YEAR ENDED DECEMBER 31, 2024

		Contractually required contribution	Contributions in relation to contractually required contribution	Contribution deficiency (excess)	Employer's covered employee payroll	Contributions as a percentage of covered employee payroll
<b>Public Employees' Retirement System:</b>						
	<b>2024</b>	\$ 354,722	\$ 354,722	\$ -	\$ 3,084,542	11.50%
	<b>2023</b>	\$ 350,319	\$ 350,319	\$ -	\$ 3,046,251	11.50%
	<b>2022</b>	\$ 327,527	\$ 327,527	\$ -	\$ 2,805,501	11.67%
	<b>2021</b>	\$ 337,161	\$ 337,161	\$ -	\$ 2,752,334	12.25%
	<b>2020</b>	\$ 381,111	\$ 381,111	\$ -	\$ 3,111,111	12.25%
	<b>2019</b>	\$ 325,884	\$ 325,884	\$ -	\$ 2,833,772	11.50%
	<b>2018</b>	\$ 330,257	\$ 330,257	\$ -	\$ 2,871,800	11.50%
	<b>2017</b>	\$ 342,953	\$ 342,953	\$ -	\$ 2,843,611	12.06%
	<b>2016</b>	\$ 341,695	\$ 341,695	\$ -	\$ 2,628,403	13.00%
	<b>2015</b>	\$ 411,162	\$ 411,162	\$ -	\$ 2,835,592	14.50%
<b>Registrar of Voters Retirement System:</b>						
	<b>2024</b>	\$ 2,798	\$ 2,798	\$ -	\$ 15,545	18.00%
	<b>2023</b>	\$ 2,798	\$ 2,798	\$ -	\$ 15,545	18.00%
	<b>2022</b>	\$ 2,798	\$ 2,798	\$ -	\$ 15,545	18.00%
	<b>2021</b>	\$ 2,798	\$ 2,798	\$ -	\$ 15,545	18.00%
	<b>2020</b>	\$ 2,514	\$ 2,514	\$ -	\$ 13,969	18.00%
	<b>2019</b>	\$ 2,720	\$ 2,720	\$ -	\$ 15,454	17.50%
	<b>2018</b>	\$ 2,643	\$ 2,643	\$ -	\$ 15,545	17.00%
	<b>2017</b>	\$ 2,876	\$ 2,876	\$ -	\$ 15,545	18.50%
	<b>2016</b>	\$ 3,303	\$ 3,303	\$ -	\$ 15,545	21.25%
	<b>2015</b>	\$ 3,634	\$ 3,634	\$ -	\$ 15,545	23.38%

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

## **Other Supplemental Schedules**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2024**

		ASSESSOR BUILDING DEBT	
ASSETS	SPECIAL REVENUE	SERVICE	TOTAL
Cash and cash equivalents	\$ 1,381,333	\$ 10,088	\$ 1,391,421
Investments	380,286	-	380,286
Receivables	648,871	-	648,871
Due from other funds	90	-	90
Prepaid expenses	112,510	-	112,510
Total assets	<u>\$ 2,523,090</u>	<u>\$ 10,088</u>	<u>\$ 2,533,178</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 54,041	\$ -	\$ 54,041
Due to other funds	30,470	-	30,470
Total liabilities	<u>84,511</u>	<u>-</u>	<u>84,511</u>
Fund equity - fund balances:			
Restricted	2,469,049	10,088	2,479,137
Unassigned	(30,470)	-	(30,470)
Total fund equity - fund balances	<u>2,438,579</u>	<u>10,088</u>	<u>2,448,667</u>
Total liabilities and fund equity	<u>\$ 2,523,090</u>	<u>\$ 10,088</u>	<u>\$ 2,533,178</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>SPECIAL REVENUE</b>	<b>ASSESSOR BUILDING DEBT SERVICE</b>	<b>TOTAL</b>
Revenues:			
Taxes:			
Ad valorem	\$ 601,975	\$ -	\$ 601,975
Intergovernmental funds:			
Federal government grants	852,011	-	852,011
Federal government payments in lieu	2,773	-	2,773
State government grants	67,648	-	67,648
State government shared revenue	42,268	-	42,268
Charges for services	459,610	14,349	473,959
Fines and forfeitures	141,040	-	141,040
Investment earnings	50,742	1,429	52,171
Rents and royalties	-	24,583	24,583
Contributions and donations from private sources	5,503	-	5,503
Other revenues	374,467	-	374,467
Total revenues	<u>2,598,037</u>	<u>40,361</u>	<u>2,638,398</u>
Expenditures:			
Current:			
General government:			
Judicial	138,046	-	138,046
Other general government	-	10,000	10,000
Public safety	1,077,205	-	1,077,205
Sanitation	979,360	-	979,360
Health and welfare	869,937	-	869,937
Culture and recreation	559,441	-	559,441
Transportation	65,161	-	65,161
Debt service	-	26,012	26,012
Capital outlay	441,634	-	441,634
Total expenditures	<u>4,130,784</u>	<u>36,012</u>	<u>4,166,796</u>
Excess (deficiency) of revenues over expenditures	<u>(1,532,747)</u>	<u>4,349</u>	<u>(1,528,398)</u>
Other sources (uses):			
Operating transfers in	1,398,000	-	1,398,000
Operating transfers out	(85,338)	-	(85,338)
Total other sources (uses)	<u>1,312,662</u>	<u>-</u>	<u>1,312,662</u>
<b>Net change in fund balances</b>	<b>(220,085)</b>	<b>4,349</b>	<b>(215,736)</b>
Fund balances at beginning of year, restated	2,658,664	5,739	2,664,403
<b>Fund balances at end of year</b>	<b><u>\$ 2,438,579</u></b>	<b><u>\$ 10,088</u></b>	<b><u>\$ 2,448,667</u></b>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Nonmajor Special Revenue Funds**

**Solid Waste Collection Fund**

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

**Library Fund**

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

**Health Unit Fund**

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

**HUD Section 8 Housing Fund**

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

**Unemployment Fund**

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

**Airport Fund**

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

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2024

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$ 422,709	\$ 12,881	\$ 678,447	\$ 74,949	\$ 181,466	\$ 1,033	\$ 9,848	\$ 1,381,333
Investments	21,050	-	144,402	214,834	-	-	-	380,286
Receivables	-	-	646,215	-	2,656	-	-	648,871
Due from other funds	-	-	-	-	90	-	-	90
Prepaid expenses	9,453	58,290	24,993	10,541	-	-	9,233	112,510
Total assets	<u>\$ 453,212</u>	<u>\$ 71,171</u>	<u>\$ 1,494,057</u>	<u>\$ 300,324</u>	<u>\$ 184,212</u>	<u>\$ 1,033</u>	<u>\$ 19,081</u>	<u>\$ 2,523,090</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts, salaries, and other payables	\$ 5,889	\$ 14,844	\$ 30,794	\$ 834	\$ 1,680	\$ -	\$ -	\$ 54,041
Due to other funds	30,470	-	-	-	-	-	-	30,470
Total liabilities	<u>36,359</u>	<u>14,844</u>	<u>30,794</u>	<u>834</u>	<u>1,680</u>	<u>-</u>	<u>-</u>	<u>84,511</u>
Fund equity - fund balances:								
Restricted	447,323	56,327	1,463,263	299,490	182,532	1,033	19,081	2,469,049
Unassigned	(30,470)	-	-	-	-	-	-	(30,470)
Total fund equity - fund balances	<u>416,853</u>	<u>56,327</u>	<u>1,463,263</u>	<u>299,490</u>	<u>182,532</u>	<u>1,033</u>	<u>19,081</u>	<u>2,438,579</u>
Total liabilities and fund equity	<u>\$ 453,212</u>	<u>\$ 71,171</u>	<u>\$ 1,494,057</u>	<u>\$ 300,324</u>	<u>\$ 184,212</u>	<u>\$ 1,033</u>	<u>\$ 19,081</u>	<u>\$ 2,523,090</u>

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	JUDICIAL AND PUBLIC SAFETY FUNDS	SOLID WASTE COLLEC- TION	LIBRARY	HEALTH UNIT	HUD SECTION 8 HOUSING	UNEMPLOY- MENT	AIRPORT	TOTAL
Revenues:								
Taxes:								
Ad valorem	\$ -	\$ -	\$ 601,948	\$ 27	\$ -	\$ -	\$ -	\$ 601,975
Intergovernmental funds:								
Federal government grants	-	-	-	-	852,011	-	-	852,011
Federal government payments in lieu	-	-	2,773	-	-	-	-	2,773
State government grants	60,000	-	7,648	-	-	-	-	67,648
State government shared revenue	-	-	42,268	-	-	-	-	42,268
Charges for services	413,602	-	6,370	-	-	-	39,638	459,610
Fines and forfeitures	139,904	-	1,136	-	-	-	-	141,040
Investment earnings	28,952	-	7,275	14,515	-	-	-	50,742
Contributions and donations from private sources	-	-	5,503	-	-	-	-	5,503
Other revenues	368,231	-	3,025	-	-	-	3,211	374,467
Total revenues	<u>1,010,689</u>	<u>-</u>	<u>677,946</u>	<u>14,542</u>	<u>852,011</u>	<u>-</u>	<u>42,849</u>	<u>2,598,037</u>
Expenditures:								
Current:								
General government:								
Judicial	138,046	-	-	-	-	-	-	138,046
Public safety	1,077,205	-	-	-	-	-	-	1,077,205
Sanitation	-	979,360	-	-	-	-	-	979,360
Health and welfare	-	-	-	85,226	784,711	-	-	869,937
Culture and recreation	-	-	559,441	-	-	-	-	559,441
Transportation	-	-	-	-	-	-	65,161	65,161
Capital outlay	-	377,362	64,272	-	-	-	-	441,634
Total expenditures	<u>1,215,251</u>	<u>1,356,722</u>	<u>623,713</u>	<u>85,226</u>	<u>784,711</u>	<u>-</u>	<u>65,161</u>	<u>4,130,784</u>
Excess (deficiency) of revenues over expenditures	<u>(204,562)</u>	<u>(1,356,722)</u>	<u>54,233</u>	<u>(70,684)</u>	<u>67,300</u>	<u>-</u>	<u>(22,312)</u>	<u>(1,532,747)</u>
Other sources (uses):								
Operating transfers in	-	1,355,000	-	-	-	-	43,000	1,398,000
Operating transfers out	(85,338)	-	-	-	-	-	-	(85,338)
Total other sources (uses)	<u>(85,338)</u>	<u>1,355,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,000</u>	<u>1,312,662</u>
Net change in fund balances	(289,900)	(1,722)	54,233	(70,684)	67,300	-	20,688	(220,085)
Fund balances at beginning of year, restated	706,753	58,049	1,409,030	370,174	115,232	1,033	(1,607)	2,658,664
Fund balances at end of year	<u>\$ 416,853</u>	<u>\$ 56,327</u>	<u>\$ 1,463,263</u>	<u>\$ 299,490</u>	<u>\$ 182,532</u>	<u>\$ 1,033</u>	<u>\$ 19,081</u>	<u>\$ 2,438,579</u>



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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

**Judicial Funds**

**Criminal Court Fund**

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

**Off-duty Officer Witness Fee Fund**

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

**Parish Litter Court**

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

**Public Safety Funds**

**Communications District Fund**

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

**Inmate Welfare Fund**

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

**Homeland Security Fund**

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

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2024**

	<b>JUDICIAL</b>			<b>PUBLIC SAFETY</b>			
	<b>CRIMINAL COURT</b>	<b>OFF-DUTY OFFICER WITNESS FEE</b>	<b>PARISH LITTER COURT</b>	<b>COMMUNI- CATIONS DISTRICT</b>	<b>INMATE WELFARE</b>	<b>HOMELAND SECURITY</b>	<b>TOTAL</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 3,384	\$ 29,189	\$ 12,919	\$ 176,133	\$ 201,084	\$ -	\$ 422,709
Investments	-	13	-	21,037	-	-	21,050
Prepaid expenses	-	-	-	9,453	-	-	9,453
Total assets	<u>\$ 3,384</u>	<u>\$ 29,202</u>	<u>\$ 12,919</u>	<u>\$ 206,623</u>	<u>\$ 201,084</u>	<u>\$ -</u>	<u>\$ 453,212</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 5,889	\$ -	\$ -	\$ 5,889
Due to other funds	-	-	-	-	-	30,470	30,470
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,889</u>	<u>-</u>	<u>30,470</u>	<u>36,359</u>
Fund equity - fund balances:							
Restricted	3,384	29,202	12,919	200,734	201,084	-	447,323
Unassigned	-	-	-	-	-	(30,470)	(30,470)
Total fund equity - fund balances	<u>3,384</u>	<u>29,202</u>	<u>12,919</u>	<u>200,734</u>	<u>201,084</u>	<u>(30,470)</u>	<u>416,853</u>
Total liabilities and fund equity	<u>\$ 3,384</u>	<u>\$ 29,202</u>	<u>\$ 12,919</u>	<u>\$ 206,623</u>	<u>\$ 201,084</u>	<u>\$ -</u>	<u>\$ 453,212</u>

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

NONMAJOR JUDICIAL AND PUBLIC SAFETY SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	JUDICIAL			PUBLIC SAFETY			
	CRIMINAL COURT	OFF-DUTY OFFICER WITNESS FEE	PARISH LITTER COURT	COMMUNI- CATIONS DISTRICT	INMATE WELFARE	HOMELAND SECURITY	TOTAL
Revenues:							
Taxes:							
Intergovernmental funds:							
State government grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
Charges for services	-	-	-	328,271	85,331	-	413,602
Fines and forfeitures	124,833	3,546	11,525	-	-	-	139,904
Investment earnings	-	-	-	1,044	27,908	-	28,952
Other revenues	8,806	-	-	13,570	345,855	-	368,231
Total revenues	<u>133,639</u>	<u>3,546</u>	<u>11,525</u>	<u>342,885</u>	<u>459,094</u>	<u>60,000</u>	<u>1,010,689</u>
Expenditures:							
Current:							
General government:							
Judicial	127,462	550	10,034	-	-	-	138,046
Public safety	6,061	-	-	368,363	588,607	114,174	1,077,205
Total expenditures	<u>133,523</u>	<u>550</u>	<u>10,034</u>	<u>368,363</u>	<u>588,607</u>	<u>114,174</u>	<u>1,215,251</u>
Excess (deficiency) of revenues over expenditures	<u>116</u>	<u>2,996</u>	<u>1,491</u>	<u>(25,478)</u>	<u>(129,513)</u>	<u>(54,174)</u>	<u>(204,562)</u>
Other financing sources (uses):							
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85,338)</u>	<u>-</u>	<u>(85,338)</u>
Net change in fund balances	116	2,996	1,491	(25,478)	(214,851)	(54,174)	(289,900)
Fund balances at beginning of year, restated	3,268	26,206	11,428	226,212	415,935	23,704	706,753
Fund balances (deficits) at end of year	<u>\$ 3,384</u>	<u>\$ 29,202</u>	<u>\$ 12,919</u>	<u>\$ 200,734</u>	<u>\$ 201,084</u>	<u>\$ (30,470)</u>	<u>\$ 416,853</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Compensation Paid Police Jurors**

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

Curtis Moses	\$ 7,200
Nathan Pilgreen	7,200
Mike Holley	7,200
Glenn Hutto - President	8,400
Ben Bridges	7,200
Russell Wade	7,200
Jeremy Hobbs	7,200
Brenda Abercrombie	7,200
AJ Ford	7,200
Total	<u>\$ 66,000</u>

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS,  
AND OTHER PAYMENTS TO AGENCY HEAD (SECRETARY-TREASURER)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Paula Strickland, Secretary-Treasurer**

Salary	\$ 72,848
Benefits:	
Health insurance	14,422
Retirement - PERS	6,795
Medicare	884
Workers' Compensation Insurance	125
Other items paid on behalf of Secretary-Treasurer:	
Dues	230
Registration fees, lodging, and meals	2,513
Mileage	277

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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	First Six Month Period Ended <u>06/30/2024</u>	Second Six Month Period Ended <u>12/31/2024</u>
Receipts From:		
Union Parish Sheriff, Criminal Fines - Other	\$ 49,432	\$ 60,237
Union Parish Sheriff, Criminal Court Costs/Fees	6,523	8,085
District Attorney of the Third Judicial District, Asset Forfeiture/Sale	15,164	-
Total Receipts	<u>\$ 71,119</u>	<u>68,322</u>

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity #</i>	<i>Name of Grant - Grant ID No.</i>	<i>Passed-through to Subrecipients (\$)</i>	<i>Federal Expenditures (\$)</i>
<b><i>Housing Voucher Cluster-Cluster</i></b>						
Department of Housing and Urban Development						
Section 8 Housing Choice Vouchers						
Section 8 Housing Choice Vouchers	14.871					663,740
Total Section 8 Housing Choice Vouchers					0	663,740
<i>Total Department of Housing and Urban Development</i>						663,740
<b><i>Total Housing Voucher Cluster-Cluster</i></b>						663,740
<b><i>WIOA Cluster-Cluster</i></b>						
Department of Labor						
WIOA Adult Program		Louisiana Workforce				
WIOA Adult Program	17.258	Commission				940,548
Total WIOA Adult Program					940,548	940,548
WIOA Youth Activities		Louisiana Workforce				
WIOA Youth Activities	17.259	Commission				589,067
Total WIOA Youth Activities					589,067	589,067
<i>Total Department of Labor</i>						1,529,615
<b><i>Total WIOA Cluster-Cluster</i></b>						1,529,615
<b><i>Other Programs (Treated individually for major program determination)</i></b>						
Department of Housing and Urban Development						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	Division of Administration	B-21-DC-22-0001			531,658
Total Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii					0	531,658
<i>Total Department of Housing and Urban Development</i>						531,658
Department of the Interior						
Payments in Lieu of Taxes						
Payments in Lieu of Taxes	15.226					14,249
Total Payments in Lieu of Taxes					0	14,249
<i>Total Department of the Interior</i>						14,249
Delta Regional Authority						
WIA Dislocated Workers		Louisiana Workforce				
WIA Dislocated Workers	17.278	Commission				247,515
Total WIA Dislocated Workers					247,515	247,515
<i>Total Delta Regional Authority</i>						247,515

UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity #</i>	<i>Name of Grant - Grant ID No.</i>	<i>Passed-through to Subrecipients (\$)</i>	<i>Federal Expenditures (\$)</i>
Department of Transportation						
Airport Improvement Program, COVID-19						
Airports Programs, and Infrastructure Investment						
and Jobs Act Programs						
Airport Improvement Program, COVID-19						
Airports Programs, and Infrastructure						
Investment and Jobs Act Programs	20.106			Construction Hangar/Taxilane- Phase I--3-22-017-022-2022		25,292
				Remove Obstruction (Non-Hazard)		
Airport Improvement Program, COVID-19				- Phase II Easement Acquisition		
Airports Programs, and Infrastructure				and Appraisals--3-22-0017-016-		
Investment and Jobs Act Programs	20.106			2020		2,500
Airport Improvement Program, COVID-19				Hangar Access Taxilane		
Airports Programs, and Infrastructure				(Construction) AIP--3-22-0017-		
Investment and Jobs Act Programs	20.106			023-2023		72,934
Airport Improvement Program, COVID-19				Hangar Access Taxilane		
Airports Programs, and Infrastructure				(Construction) BIL--3-22-0017-		
Investment and Jobs Act Programs	20.106			024-2023		17,586
Total Airport Improvement Program, COVID-19						
Airports Programs, and Infrastructure Investment						
and Jobs Act Programs					0	118,312
Federal Lands Access Program						
Federal Lands Access Program	20.224			693C73230004		2,724,407
Total Federal Lands Access Program					0	2,724,407
<i>Total Department of Transportation</i>						2,842,719
Department of the Treasury						
CORONAVIRUS STATE AND LOCAL FISCAL						
RECOVERY FUNDS						
COVID 19 - CORONAVIRUS STATE AND						
LOCAL FISCAL RECOVERY FUNDS	21.027					509,961
Total CORONAVIRUS STATE AND LOCAL						
FISCAL RECOVERY FUNDS					0	509,961
<i>Total Department of the Treasury</i>						509,961
<i>Total Other Programs (Treated individually for major program determination)</i>						4,146,102
<i>Total Expenditures of Federal Awards</i>					\$ 1,777,130	6,339,457



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTES:**

**General**

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

**Basis of Accounting**

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

**Indirect Cost Rate**

The Police Jury has elected not to use the 15% de minimis indirect cost rate allowed under the Uniform Guidance.

**Reconciliation to Federal Grant Revenues**

Federal expenditures	\$	6,339,457
HCV expenditures		(663,740)
HCV revenues		852,011
WIA		(1,529,615)
WIA		(247,515)
PILOT		(14,249)
ARPA expenditures		(509,961)
FEMA		94,652
FEMA		8,136
Adjusted total		<u>4,329,176</u>
Federal revenue	\$	<u>4,329,097</u>
Difference	\$	<u><u>79</u></u>

**Reporting of Prior Year Disaster Recovery Expenditures on the SEFA**

The Union Parish Police Jury received Disaster Recovery funds from FEMA in 2023 for a storm that occurred in 2016. The expenditures, totaling \$52,341, were incurred in 2016 and have not been reported on a SEFA in any year.

## **Other Reports**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Union Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Union Parish Police Jury's basic financial statements and have issued our report thereon dated June 23, 2025.

**Report on Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's 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 items 2024-001 and 2024-002 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Union Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances 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 and questioned costs as item 2024-001.

**Union Parish Police Jury**  
Farmerville, Louisiana  
Independent Auditor's Report – GAGAS  
December 31, 2024

**Union Parish Police Jury's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Union Parish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Union Parish Police Jury's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of This Report**

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 23, 2025



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

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

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

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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 Union 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 Union Parish Police Jury's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities 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 Union 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 Union 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 Union 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 Union 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 Union 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.

**Union Parish Police Jury**

Farmerville, Louisiana

Independent Auditor's Report – Uniform Guidance

December 31, 2024

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.

**BOSCH & STATHAM, LLC**

*Bosch & Statham*

Ruston, Louisiana

June 23, 2025

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**A. SUMMARY OF AUDIT RESULTS**

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on whether the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Union Parish Police Jury, were prepared in accordance with GAAP. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. Two material weakness disclosed during the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting.
3. One instance of noncompliance material to the financial statements of the Union Parish Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.
4. No material weaknesses in internal control over compliance with requirements applicable to major federal award programs were identified or reported in the Independent Auditor's Report on Compliance and Internal Control over Financial Reporting
5. The auditor's report on compliance for the major federal award programs for Union Parish Police Jury expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a) for the major federal programs or other matters.
7. The tested as major programs were:
  - a. United States Department Housing and Urban Development – Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (Assistance Listing No. 14.228)
  - b. United States Department of Transportation – Federal Lands Access Program (Assistance Listing No. 20.224)
8. The threshold used for distinguishing Type A and B programs was \$750,000.
9. The Union Parish Police Jury was determined not to be a low-risk auditee.
10. No management letter was issued.



**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

**2024-001** Allowing Continued Landfill Use Without Payment Constitutes a Prohibited Loan Under Louisiana Constitution Article VII, §14

**Year First Reported**

2024

**Type**

Noncompliance, Material Weakness

**Criteria**

Article VII, §14 of the Louisiana Constitution generally prohibits the loan, pledge, or donation of public funds, credit, property, or things of value to any person, association, or corporation, public or private, except as otherwise provided by the constitution. The Louisiana Legislative Auditor has advised that public entities may establish written policies for the collection and payment of past-due bills over a reasonable period, provided such policies are applied consistently, include reasonable repayment terms, and require disconnection of services if repayment terms are not met.

**Condition**

The Police Jury permitted a garbage company to continue using the parish landfill while its bill remained unpaid. The company was making payments but over time, the unpaid balance grew to more than \$170,000. The Police Jury subsequently filed suit to collect the outstanding amount, but the company has since declared bankruptcy, and the balance remains unpaid.

**Cause**

A formal written policy requiring timely payment or disconnection of landfill services for nonpayment, or a structured repayment agreement, was not in place or not enforced in this instance.

**Effect**

As a result, the Police Jury was unable to recover a significant amount of landfill fees, and the situation could be viewed as an extension of public credit, which may not be consistent with the intent of Article VII, §14 of the Louisiana Constitution.

**Recommendation**

We recommend that the Police Jury consider adopting and consistently enforcing a written policy for the collection of landfill fees that aligns with Article VII, §14 of the Louisiana Constitution and the guidance of the Louisiana Legislative Auditor. Such a policy should require timely payment, provide for written repayment agreements with reasonable terms, and include provisions for discontinuing services if repayment terms are not met. Reviewing current accounts and taking steps to address any outstanding balances is also encouraged.

**Views of Responsible Officials**

See Corrective Action Plan

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**2024-002 Internal Control Did not Prevent Violation of Louisiana Governmental Ethics Laws**

**Year First Reported**

2024

**Type**

Material Weakness

**Criteria**

Louisiana Revised Statutes La. R.S. 42:1115(A) and La. R.S. 42:1117 prohibit public servants from soliciting or accepting, and others from offering, anything of economic value from persons or entities seeking business with their agency.

**Condition**

During the procurement process for asphalt products by the Union Parish Police Jury (UPPJ), a vendor and their employee, provided complimentary hotel accommodations valued at \$1,243.16 to Tommy Durrett, the UPPJ's Public Works Director, and his wife. This occurred while the vendor was actively seeking and subsequently awarded business with the UPPJ. Additionally, Mr. Durrett solicited and accepted these accommodations and also solicited tickets to a Saints game from the vendor's employee during the same period.

**Cause**

The violations occurred due to the actions of the vendor and their employee in providing, and Tommy Durrett in soliciting and accepting, things of economic value during an active procurement process.

**Effect**

These actions created a conflict of interest and undermined the integrity of the public procurement process, resulting in formal charges by the Louisiana Board of Ethics and potential penalties, including fines and employment sanctions.

**Recommendation**

The police jury should strengthen its internal controls and training regarding compliance with state ethics laws, specifically prohibiting the solicitation or acceptance of gifts or things of value from vendors seeking business with the agency. All staff involved in procurement should receive regular ethics training in addition to the training required by the state.

**Views of Responsible Officials**

See Corrective Action Plan

**C. FINDINGS – SINGLE AUDIT UNDER UNIFORM GUIDANCE**

No findings reported.

**UNION PARISH POLICE JURY  
FARMERVILLE, LOUISIANA**

**SUMMARY OF PRIOR YEAR FINDINGS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**2023-001 Internal Controls over Accounting for Transitional Work Program**

This finding is resolved.

**2023-002 Compliance with Annual Filing Deadline**

This finding is resolved.

# Union Parish Police Jury

P.O. BOX 723 303 EAST WATER STREET FARMERVILLE, LA 71241  
PHONE 318- 368-3296 FAX 318-368-8342

June 23, 2025

## OFFICERS:

**PRESIDENT**  
GLENN HUTTO

**VICE-PRESIDENT**  
MICHAEL G. HOLLEY

**PAULA H. STRICKLAND**  
SEC-TREASURER

Bosch & Statham, LLC  
Post Office Box 2377  
Ruston, Louisiana 71273-2377

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **July 1, 20xx through June 30, 20xx** **January 1, 20234 through December 31, 20234**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

## MEMBERS:

**DISTRICT 1**  
CURTIS MOSES

**DISTRICT 2**  
NATHAN PILGREEN

**DISTRICT 3**  
MICHAEL G. HOLLEY

**DISTRICT 4**  
GLENN HUTTO

**DISTRICT 5**  
BEN BRIDGES

**DISTRICT 6**  
RUSSELL WADE

**DISTRICT 7**  
JEREMY HOBBS

**DISTRICT 8**  
BRENDA ABERCROMBIE

**DISTRICT 9**  
ANDREW FORD, JR.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas (should be customized by entity, as applicable).

Yes ☒

No ☒

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes ☒

No ☐

3. For the fiscal period **January 1, 2024 through December 31, 2024**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes ☒

No ☐

4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes ☒

No ☐

AN EQUAL OPPORTUNITY EMPLOYER



5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.
- Yes ☒  
No ☐
6. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.
- Yes ☒  
No ☐
7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2024 through December 31, 2024** and between **January 1, 2025 through June 23<sup>rd</sup>, 2025**, and **June 23, 2025**, including any actual, suspected, or alleged fraud.
- Yes ☒  
No ☐
8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2024**, and **June 23, 2025**.
- Yes ☒  
No ☐
9. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.
- Yes ☒  
No ☐
10. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
11. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐

12. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
13. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
14. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (P) cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.
- Yes ☒  
No ☐
15. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
16. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
17. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
18. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐



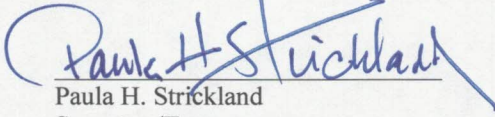
19. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes ☒  
No ☐
20. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
21. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
22. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes ☒  
No ☐
23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.
- Yes ☒  
No ☐
24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.
- Yes ☒  
No ☐
25. We have disclosed to you [*list other matters as you have deemed appropriate*].
- Yes ☒  
No ☐
26. We have responded fully to all inquiries made by you during the engagement.
- Yes ☒  
No ☐

27. We have disclosed to you all known events that have occurred subsequent to December 31<sup>st</sup>, 2024, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes ☒

No ☐

**The previous responses have been made to the best of our belief and knowledge.**

  
Paula H. Strickland  
Secretary/Treasurer  
Union Parish Police Jury





Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Union Parish Police Jury  
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

---

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

*We obtained and inspected the written policies and procedures.*

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

*The policy includes all required elements.*

*Exceptions: None*

- ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

*The policy includes all required elements.*

*Exceptions: None*

- iii. ***Disbursements***, including processing, reviewing, and approving.

*The policy includes all required elements.*

*Exceptions: None*

UNION PARISH POLICE JURY  
STATEWIDE AGREED-UPON PROCEDURES  
DECEMBER 31, 2024

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*The policy includes all required elements.*

*Exceptions: None*

- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy includes all required elements.*

*Exceptions: None*

- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The policy includes all required elements.*

*Exceptions: None*

- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy includes all required elements.*

*Exceptions: None*

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy includes all required elements.*

*Exceptions: None*

## 2) Board or Finance Committee

---

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

*We obtained and inspected the minutes of meetings held by the board/police jury and the finance committee during the fiscal period.*

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*We noted no exceptions.*

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*We noted no exceptions.*

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

*We obtained the prior year audit report and observed a positive unassigned fund balance.*

*Exceptions: None*

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

*We observed the minutes included written updates on the two findings.*

*Exceptions: None.*

**3) Bank Reconciliations**

---

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

*We obtained a listing of entity bank accounts and management's representation that the listing is complete. We identified the main account and selected 4 additional accounts. We selected one month and obtained and inspected the bank statements and reconciliations.*

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

*We noted no exceptions.*

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

*We noted no exceptions.*

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

*We noted no exceptions.*

**4) Collections (excluding electronic funds transfers)**

---

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

*We obtained a listing from management and noted three deposit sites. We obtained management's representation that the listing is complete.*

*Exceptions: None*

UNION PARISH POLICE JURY  
STATEWIDE AGREED-UPON PROCEDURES  
DECEMBER 31, 2024

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

*We obtained the listing from management and management's representation that the listing is complete. We randomly selected 1 location from each deposit site and inquired of employees about their job duties.*

- i. Employees responsible for cash collections do not share cash drawers/registers;

*Employees at the Library do share registers. We noted no exceptions at other locations.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

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

*There were no exceptions for segregation between the employee collecting cash and the employee preparing/making deposits. However, no one at the Library reconciles collection documentation to the deposit.*

*Exceptions See above.*

*Management's Response: See Management's Corrective Action Plan.*

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

*We noted no exceptions.*

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

*We noted no exceptions.*

UNION PARISH POLICE JURY  
STATEWIDE AGREED-UPON PROCEDURES  
DECEMBER 31, 2024

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

*We noted no exceptions.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, 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:

*We randomly selected deposits from the accounts selected under procedure #3A. We have randomly selected dates and obtained supporting documentation for each of the transactions.*

- i. Observe that receipts are sequentially pre-numbered.

*None of the collection locations use handwritten receipts. This is not an exception.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

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

*We noted no exceptions.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*We noted no exceptions.*

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

*We noted no exceptions.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*We noted no exceptions.*

5) Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

---

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

*We obtained a listing of locations that processed payments for the fiscal period and management's representation that the listing is complete. Payments are processed at two of the six locations listed.*

*Exceptions: None.*

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

*We have obtained written policies and procedures as well as inquired of the job duties of those tasked with payment processing.*

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

*We noted no exceptions.*

- ii. At least two employees are involved in processing and approving payments to vendors;

*We noted no exceptions.*

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

*We noted no exceptions.*

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

*We noted no exceptions.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*We noted the employee at the contracted CPA firm tasked with preparing payroll can approve payroll ACH payments. We noted no other exceptions.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*



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- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

*For each location selected under procedure #5A above, we have obtained the entity's non-payroll disbursement transaction population and obtained management's representation that the population is complete.*

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*We noted no exceptions.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*We noted no exceptions.*

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

*We noted one electronic payment in the main operating account during the test month selected under procedure #3A. We noted no exceptions.*

*Exceptions: None.*

**6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

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

*We obtained a listing from management and management's representation that the listing is complete.*

*Exceptions: None*



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- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

*We randomly selected 5 cards and one statement for each card. We obtained supporting documentation.*

- i. 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 (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

*We noted no exceptions.*

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

*We noted no exceptions.*

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

*We selected 10 transactions from each statement and obtained supporting documentation.*

*(1) We noted no exceptions.*

*(2) We noted no exceptions.*

*(3) There were no applicable transactions selected.*

*We noted no missing receipts.*

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

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

*We obtained a listing from management and randomly selected five reimbursements for testing. We obtained the related documentation.*

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- i. If reimbursed using a per diem, observe that 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](http://www.gsa.gov));  
*We noted no exceptions.*
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;  
*We noted no exceptions.*
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and  
*We noted no exceptions.*
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.  
*We noted no exceptions.*

8) *Contracts*

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- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and  
*We obtained a listing from management. We selected three contracts/agreements from the listing. Upon inspection, one of the selected contracts/agreements was signed and amended in the prior audit year.*
  - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;  
*Of the two contracts tested, we noted no exceptions.*  
*Exceptions: None*
  - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);  
*We noted no exceptions.*

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

*We noted no exceptions.*

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*We noted no exceptions.*

#### **9) Payroll and Personnel**

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

*We obtained a listing from management and selected 5 employees/officials for testing. We obtained the personnel files and related paid salaries. We noted no exceptions.*

*Exceptions: None.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

*We selected one pay period and obtained the related documentation noting the following.*

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*We noted no exceptions.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

*We noted two exceptions.*

*Exceptions: See above.*

*Management's Response: See Management's Corrective Action Plan.*

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

*We noted no exceptions.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*We noted no exceptions.*

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

*We obtained a listing of those who received a termination payment during the fiscal period. We selected two employees and obtained the related documentation. We agreed the paid rate to the authorized rate for both employees. For one of the two employees, the payment was for hours worked. For the second employee, we noted no exceptions.*

*Exceptions: None.*

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

*We obtained management's representation that third-party payroll related amounts were paid timely and accurately.*

#### 10) Ethics

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

*We obtained the ethics documentation for those selected under procedure #9A.*

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*We noted no exceptions.*

*There were no changes to the policy during the fiscal period.*

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

*We inquired of management and noted the secretary-treasurer was appointed as the ethics designee.*

*Exceptions: None*

**11) Debt Service**

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

*Management listed none.*

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

*We obtained a listing of bonds/notes outstanding at the end of the fiscal period. We selected the only bond/note listed and obtained the related documentation. We noted the sinking fund was sufficiently funded at year-end. We also noted 3 of the 12 payments were made in accordance to the bond agreements and a fourth payment that fulfilled the required amount.*

*Exceptions: None.*

**12) Fraud Notice**

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

*Management did not list any misappropriations.*

*Exceptions: None*

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

*We noted no exceptions.*

### ***13) Information Technology Disaster Recovery/Business Continuity***

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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 there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- 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 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267 . The requirements are as follows:
  - Hired before June 9, 2020 - completed the training; and
  - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We performed the procedures and discussed the results with management.*

### ***14) Sexual Harassment***

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

*We obtained the training documentation for those selected under Procedure #9A. We noted no exceptions.*

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

*We noted no exceptions.*

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- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

*We obtained both the police jury and the detention center's sexual harassment report and noted no exceptions.*

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

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

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana

June 23, 2025



# Union Parish Police Jury

P.O. BOX 723 303 EAST WATER STREET FARMERVILLE, LA 71241  
PHONE 318- 368-3296 FAX 318-368-8342

June 23<sup>rd</sup>, 2025

**OFFICERS:**

**PRESIDENT**  
**GLENN HUTTO**

**VICE-PRESIDENT**  
**MICHAEL G. HOLLEY**

**PAULA H. STRICKLAND**  
**SEC-TREASURER**

Bosch & Statham  
P.O. Box 2377  
Ruston, LA 71273-2377

RE: Corrective Action Plan and SAUP

Corrective Action Plan

**2024-001 Allowing Continued Landfill Use Without Payment**

Responsible Official: Paula Strickland, Secretary-Treasurer

**MEMBERS:**

**DISTRICT 1**  
**CURTIS MOSES**

**DISTRICT 2**  
**NATHAN PILGREEN**

**DISTRICT 3**  
**MICHAEL G. HOLLEY**

**DISTRICT 4**  
**GLENN HUTTO**

**DISTRICT 5**  
**BEN BRIDGES**

**DISTRICT 6**  
**RUSSELL WADE**

**DISTRICT 7**  
**JEREMY HOBBS**

**DISTRICT 8**  
**BRENDA ABERCROMBIE**

**DISTRICT 9**  
**ANDREW FORD, JR.**

The Union Parish Police Jury will adopt and consistently enforce a written policy for the collection of landfill fees. The policy will require timely payment, provide for written repayment agreements with reasonable terms and include provisions for discontinuing services if repayment terms are not met. All current accounts will be reviewed and acted on accordingly.

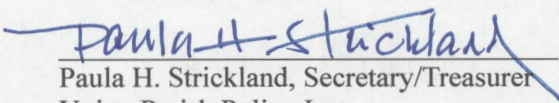
**2024-002 Internal Control Did Not Prevent Violation of Louisiana Governmental Ethics Laws**

At the time the violations occurred the Union Parish Police Jury had suspicions, but could not prove any wrongdoing. After Tommy Durrett was terminated for unsatisfactory work performance, incriminating text messages were discovered on his work issued iPhone. In accordance with police jury policy, legal counsel was consulted. As per advice of legal counsel, we sent pictures of the text messages and a letter to the Louisiana Ethics Board. The Louisiana Ethics Board filed charges against Thomas D. Durrett, JR (Docket # 2024-113) and Ergon Asphalt & Emulsions, Inc. and Mark Hartman (Docket # 2024-113).

In order to prevent such blatant disregard for the Louisiana Code of Governmental Ethics, the Union Parish Police Jury has discontinued the process of individual superintendents participating in the procurement process.

In response to the agreed upon procedure audit, the Union Parish Police Jury has the following response:

We will take the auditors comments under advisement and implement changes as deemed necessary.

Signature:   
Paula H. Strickland, Secretary/Treasurer  
Union Parish Police Jury