

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**TABLE OF CONTENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>CONTENTS</b>	
	Page
<b>INDEPENDENT AUDITOR'S REPORT</b>	1-3
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
Statement of Net Position	4
Statement of Activities	5
<b>FUND FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS</b>	
Balance Sheet	6
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	8-9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	10
Notes to Financial Statements	11-33
<b>REQUIRED SUPPLEMENTAL INFORMATION</b>	
Budgetary Comparison Schedules - Major Funds	34-39
<b>OTHER SUPPLEMENTAL SCHEDULES</b>	
Nonmajor Governmental Funds:	
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	
Special Revenue Funds:	
Fund Descriptions	40
Combining Balance Sheet	41
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	42
Office of Community Services:	
Program Descriptions	43
Combining Balance Sheet	44
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	45
Schedule of Compensation Paid Police Jurors	46
Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head	47
Justice System Funding Schedule - Receiving Entity	48
Schedule of Expenditures of Federal Awards	49-51
<b>OTHER REPORTS</b>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	52-53
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance by the <i>Uniform Guidance</i>	54-55
Schedule of Findings and Questioned Costs	56-57
Summary Schedule of Prior Audit Findings	58
Statewide Agreed-Upon Procedures Representation Letter	59-62
Independent Accountant's Report on Applying Statewide Agreed-Upon Procedures	63-79
Management's Corrective Action Plan	80



## Independent Auditor's Report

To the Honorable Members of the Police Jury  
**Claiborne Parish Police Jury**  
Homer, 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 Claiborne 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 Claiborne Parish Police Jury's basic financial statements as listed in the table of contents.

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

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

#### **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 Claiborne 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; 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 Claiborne 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 Claiborne 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 Claiborne Parish Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Claiborne Parish Police Jury has not issued such reporting entity financial statements. The effects of not including the Claiborne Parish Police Jury's legally separate component units on the aggregate discretely presented component units have not been determined.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Claiborne 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.

## **Claiborne Parish Police Jury**

Homer, Louisiana

Independent Auditor's Report

December 31, 2024

### **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 Claiborne 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 Claiborne Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 34-39); 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, the Schedule of Employer's Proportionate Share of Net Pension Liability, and the Schedule of Employer's Contributions 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.

**Claiborne Parish Police Jury**

Homer, Louisiana

Independent Auditor's Report

December 31, 2024

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne 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 Claiborne 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 Claiborne 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 Claiborne Parish Police Jury's internal control over financial reporting and compliance.

BOSCH &amp; STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana

June 23, 2025

## **Basic Financial Statements**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**ASSETS**

Cash and cash equivalents	\$ 8,095,978
Investments	2,320,018
Receivables	3,312,319
Due from other agencies	2,400
Deferred charges	190,027
Capital assets, net of accumulated depreciation	8,147,109
<b>TOTAL ASSETS</b>	<b>22,067,851</b>

**DEFERRED OUTFLOWS**

Deferred outflow - pension related	296,392
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**LIABILITIES**

Current liabilities	
Accounts, salaries and other payables	553,638
Non-current liabilities	
Compensated absences	366,000
Due within one year	68,000
Due in more than one year	381,000
Net pension liability	156,158
<b>TOTAL LIABILITIES</b>	<b>1,524,796</b>

**DEFERRED INFLOWS**

Deferred inflows - pension related	70,228
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**NET POSITION**

Net investment in capital assets	7,698,109
Restricted for:	
General government	376,486
Highway and streets	1,740,225
Public safety	348,199
Health and welfare	363,454
Culture and recreation	871,762
Unrestricted	9,370,984
<b>TOTAL NET POSITION</b>	<b>\$ 20,769,219</b>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,896,843	\$ 466,178	\$ 67,671	\$ 100,000	\$ (1,262,994)
Public safety	500,133	-	149,792	49,630	(300,711)
Highway and streets	2,644,266	31,354	247,191	-	(2,365,721)
Sanitation	816,593	-	-	-	(816,593)
Utilities	-	-	150,000	-	150,000
Health and welfare	901,516	6,301	688,727	-	(206,488)
Culture and recreation	748,848	9,661	15,790	-	(723,397)
Economic development and assistance	54,938	-	-	-	(54,938)
Transportation	-	101,400	-	-	101,400
Interest expense	8,358	-	-	-	(8,358)
Total governmental activities	<u>\$ 7,571,495</u>	<u>\$ 622,512</u>	<u>\$ 1,319,171</u>	<u>\$ 149,630</u>	<u>(5,480,182)</u>

General revenues:

Taxes:

Ad valorem	2,699,232
Sales and use taxes	784,359
Other taxes, penalties, and interest	1,743,215
Grants and contributions not restricted to specific programs	198,420
Unrestricted investment earnings	205,075
Net increase (decrease) in the fair value of investments	69,469
Gain (loss) on disposal of assets	10,250
Contributions from private sources	12,595
Proceeds from insurance	10,634
Other revenues	148,474
Total general revenues	<u>5,881,723</u>
<b>Change in net position</b>	401,541
Net position at beginning of year, restated	<u>20,367,678</u>
<b>Net position at end of year</b>	<u>\$ 20,769,219</u>

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



CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2024

ASSETS	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 5,963,797	\$ 85,793	\$ 201,696	\$ 806,992	\$ 19,802	\$ 21,323	\$ -	\$ 185,615	\$ 810,960	\$ 8,095,978
Investments	1,924,704	3,647	7,497	190,885	-	-	-	186,353	6,932	2,320,018
Receivables	924,341	920,954	754,493	70,733	2,905	-	-	36,331	602,562	3,312,319
Due from other funds	-	12,490	-	-	-	-	-	34,741	-	47,231
Due from other agencies	2,400	-	-	-	-	-	-	-	-	2,400
Deferred charges	190,027	-	-	-	-	-	-	-	-	190,027
<b>TOTAL ASSETS</b>	<b>\$ 9,005,269</b>	<b>\$ 1,022,884</b>	<b>\$ 963,686</b>	<b>\$ 1,068,610</b>	<b>\$ 22,707</b>	<b>\$ 21,323</b>	<b>\$ -</b>	<b>\$ 443,040</b>	<b>\$ 1,420,454</b>	<b>\$ 13,967,973</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>										
Liabilities:										
Accounts, salaries and other payables	\$ 209,892	\$ 84,527	\$ 116,605	\$ 67,525	\$ 25,390	\$ 2,357	\$ -	\$ 11,453	\$ 35,889	\$ 553,638
Due to other funds	-	-	-	-	-	-	-	34,741	12,490	47,231
Total liabilities	209,892	84,527	116,605	67,525	25,390	2,357	-	46,194	48,379	600,869
Deferred revenue:										
Unavailable	49,886	104,244	79,447	-	-	-	-	-	69,062	302,639
Fund balances:										
Restricted fund balances	-	834,113	767,634	1,001,085	(2,683)	18,966	-	226,348	1,303,013	4,148,476
Unassigned fund balances	8,745,491	-	-	-	-	-	-	170,498	-	8,915,989
Total fund balances	8,745,491	834,113	767,634	1,001,085	(2,683)	18,966	-	396,846	1,303,013	13,064,465
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 9,005,269</b>	<b>\$ 1,022,884</b>	<b>\$ 963,686</b>	<b>\$ 1,068,610</b>	<b>\$ 22,707</b>	<b>\$ 21,323</b>	<b>\$ -</b>	<b>\$ 443,040</b>	<b>\$ 1,420,454</b>	<b>\$ 13,967,973</b>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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Total fund balance - governmental funds	\$	13,064,465
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources.		
Capital assets		8,147,109
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
		302,639
Deferred items for pension related items are not reported in the fund statements:		
Deferred outflows		296,392
Deferred inflows		(70,228)
Some liabilities, such as bonds payable and compensated absences, are not due and payable in the current period and are therefore not reported in the funds.		
Compensated absences payable		(366,000)
Bonds payable		(449,000)
Net pension liability		(156,158)
Net position of governmental activities	\$	<u>20,769,219</u>

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

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

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

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$ 427,197	\$ 868,929	\$ 733,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,800	\$ 2,606,447
Sales and use	3,120	-	-	781,239	-	-	-	-	-	784,359
Other taxes										
Severance taxes	1,742,585	-	-	-	-	-	-	-	-	1,742,585
Penalties and interest on delinquent taxes	-	-	438	-	-	-	-	-	192	630
Licenses and permits	114,391	6,100	-	-	-	-	-	-	-	120,491
Intergovernmental funds:										
Federal government grants	67,671	-	-	-	-	469,783	-	218,944	108,414	864,812
State government grants	250,000	247,191	-	-	-	-	-	-	-	497,191
State government shared revenue	127,526	34,637	15,790	-	-	-	-	-	22,053	200,006
State government payments in lieu	106,891	-	-	-	-	-	-	-	-	106,891
Charges for services	7,618	14,439	9,661	-	-	-	-	101,477	4,710	137,905
Fines and forfeitures	-	-	-	-	322,478	-	-	-	8,090	330,568
Investment earnings	131,529	4,707	8,840	32,884	481	624	-	6,200	19,810	205,075
Net increase (decrease) in fair value of investment	58,611	-	-	5,737	-	-	-	5,121	-	69,469
Rents and royalties	16,509	10,815	-	-	-	-	-	6,224	-	33,548
Contributions and donations from private sources	-	-	3,295	-	-	-	-	9,300	-	12,595
Other revenues	1,877	-	-	-	64	-	-	619	-	2,560
Total revenues	<u>3,055,525</u>	<u>1,186,818</u>	<u>771,545</u>	<u>819,860</u>	<u>323,023</u>	<u>470,407</u>	<u>-</u>	<u>347,885</u>	<u>740,069</u>	<u>7,715,132</u>

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

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

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

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>EXPENDITURES</b>										
Current:										
General government:										
Legislative	155,650	-	-	-	-	-	-	-	-	155,650
Judicial	302,301	-	-	-	381,354	-	-	-	41,591	725,246
Elections	26,395	-	-	-	-	-	-	-	4,964	31,359
Finance and administrative	420,734	-	-	-	-	-	-	-	-	420,734
Other general government	234,272	-	-	-	-	-	-	-	234,353	468,625
Public safety	313,404	-	-	-	-	-	-	-	127,670	441,074
Highways and streets	1,655	2,191,579	-	-	-	-	-	-	96,190	2,289,424
Sanitation	-	-	-	816,593	-	-	-	-	-	816,593
Health and welfare	3,600	-	-	-	-	486,654	-	351,667	22,901	864,822
Culture and recreation	5,000	-	613,753	-	-	-	-	-	-	618,753
Economic development and assistance	54,938	-	-	-	-	-	-	-	-	54,938
Debt service	74,358	-	-	-	-	-	-	-	-	74,358
Capital outlay	230,363	-	67,099	-	-	-	-	-	337,093	634,555
Total expenditures	<u>1,822,670</u>	<u>2,191,579</u>	<u>680,852</u>	<u>816,593</u>	<u>381,354</u>	<u>486,654</u>	<u>-</u>	<u>351,667</u>	<u>864,762</u>	<u>7,596,131</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,232,855</u>	<u>(1,004,761)</u>	<u>90,693</u>	<u>3,267</u>	<u>(58,331)</u>	<u>(16,247)</u>	<u>-</u>	<u>(3,782)</u>	<u>(124,693)</u>	<u>119,001</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Operating transfers in	1,398,295	1,000,000	-	-	-	-	-	160,000	38,592	2,596,887
Proceeds from the sale of assets	-	-	-	-	-	-	-	2,150	8,100	10,250
Proceeds from insurance	-	-	-	-	-	-	-	-	10,634	10,634
Operating transfers out	<u>(1,038,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,398,295)</u>	<u>(160,000)</u>	<u>-</u>	<u>(2,596,887)</u>
Total other financing sources (uses)	<u>359,703</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,398,295)</u>	<u>2,150</u>	<u>57,326</u>	<u>20,884</u>
<b>Net change in fund balances</b>	1,592,558	(4,761)	90,693	3,267	(58,331)	(16,247)	(1,398,295)	(1,632)	(67,367)	139,885
Fund balances at beginning of year, restated	7,152,933	838,874	676,941	997,818	55,648	35,213	1,398,295	398,478	1,370,380	12,924,580
<b>Fund balances at end of year</b>	<u>\$ 8,745,491</u>	<u>\$ 834,113</u>	<u>\$ 767,634</u>	<u>\$ 1,001,085</u>	<u>\$ (2,683)</u>	<u>\$ 18,966</u>	<u>\$ -</u>	<u>\$ 396,846</u>	<u>\$ 1,303,013</u>	<u>\$ 13,064,465</u>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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 **\$ 139,885**

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	<b>634,555</b>
Depreciation	<b>(631,093)</b>

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Current year deferred inflows	<b>302,639</b>
Prior year deferred inflows	<b>(211,536)</b>

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

**66,000**

Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.

Change in compensated absences payable	<b>15,660</b>
Pension expense	<b>(60,486)</b>
Nonemployer contributions	<b>145,917</b>
Change in net position of governmental activities	<b><u>\$ 401,541</u></b>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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**

Claiborne 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 ten 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.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 17,195 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury has approximately 46 full-time and part-time employees (3 in the central office, 11 in the office of community services, 9 in the library, 1 in homeland security and emergency preparedness, and 22 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

**Reporting Entity**

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.

As required by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, a legally separate entity is considered a component unit of the police jury if at least one of the following criteria is met:

- 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.

Under provisions of this Statement, the police 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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Reporting Entity (Continued)**

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

	Fiscal Year End	Criteria Used
Component Units:		
Claiborne Parish:		
Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Claiborne Parish Hospital Service District No. 3	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government'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 Claiborne Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Reporting Entity (Continued)**

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 Claiborne Parish Library and the Second Judicial District Criminal Court.

**Basis of Presentation**

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column. The police jury does not have any business-type activities at this time.

All capital (long-lived) assets, receivables, and long-term obligations are reported in the Statement of Net Position. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the police jury. Both the gross and net cost per function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. In the Statement of Activities, gross expenses, including depreciation, are reduced by related program revenues, which are comprised of charges for services, operating grants, and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or a business-type activity. The types of transactions included in program revenues are licenses and permits, fines, lease income, court costs, charges for mowing, and charges for gravesites. The operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.



**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Basis of Presentation (Continued)**

- The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. Each statement has a column for each major enterprise fund. The police jury does not have any nonmajor proprietary funds or internal service funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of net income, financial position, and cash flows. The police jury does not currently have any proprietary funds.

Although the financial statements presented in each of these three schedules contain “total” columns, they merely combine rather than consolidate the funds. Hence, interfund transactions that generate receivables and payables or transfers from one fund to another are not eliminated.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise) and at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the three sets of financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the form of a single set of notes to the financial statements.

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 Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish. The tax expired September 30, 2016, but was renewed by voters for ten years. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Basis of Presentation (Continued)**

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

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

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public. The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. Supplementary schedules report the transactions of the various programs administered by the Office of Community Services.

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

**Assets, Liabilities, and Net Position, Equity, or Net Fund Balances**

*Cash and Investments*

The police jury's cash and cash equivalents consist of 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, investments include short-term certificates of deposit with local banks, investments in the Louisiana Asset Management Pool, and investments with an investment service institution. Investments for the police jury are reported at fair value.

Investments are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Cash and investment earnings are recorded in the Fund that holds the investment.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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*

Activity between funds that is outstanding at the end the fiscal year is referred to as either “due to or 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). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” All internal balances are eliminated in the total primary government column. Receivables include all amounts susceptible to accrual that have not been collected at December 31 but will be collected soon enough after the end of the year to pay liabilities of that year. They include all amounts earned, but not collected at December 31. Receivables (net of any uncollectible amounts) and payables are reported on separate lines.

**Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Claiborne Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2024, taxes of 24.13 mills were levied on property with assessed valuations totaling \$143,223,412 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.85	Indefinite
Inside municipalities	2.17	1.92	Indefinite
Building maintenance	2.77	2.77	2034
Library maintenance	6.10	6.18	2035
Roads	7.22	7.32	2027
Equipment	2.06	2.09	2027

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.

On October 2, 2011, voters approved a renewal of the library tax for 6.10 mills beginning 2016 and ending in 2035. On April 29, 2023, voters approved a continuation of the library tax for 6.19 mills beginning 2036 and ending in 2043. On October 14, 2023, voters approved a renewal of the building maintenance tax for 2.77 mills beginning 2025 and ending in 2034. On January 11, 2017, voters approved a renewal of the parish roads and equipment taxes, with a slight increase, for 7.22 and 2.06 mills, respectively, beginning 2018 and ending in 2027.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)**

The following are the principal taxpayers for the parish and their 2024 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed Valuation	Tax
Claiborne Electric Coop.	\$ 4,710	3.29%	\$ 396
Urban Oil & Gas Group, LLC	3,884	2.71%	341
Texas Gas Transmission Co.	3,726	2.60%	313
Midcontinent Express Pipeline	3,510	2.45%	295
Gulf South Pipeline CO., LLC	3,484	2.43%	293
ETC Texas Pipeline	3,313	2.31%	286
Gulf South Pipeline CO., LLC	3,256	2.27%	270
Mid-Valley Pipeline Company	2,986	2.08%	261
Entergy Louisiana, INC.	2,790	1.95%	232
Midcontinent Express Pipeline	2,416	1.69%	200
Total	<u>\$ 34,075</u>	<u>23.78%</u>	<u>\$ 2,887</u>

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax was for a period of ten years, has been renewed, and will expire on September 30, 2026. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

Under current state law, the State is not allowed to add any new DOTD maintained roads to its road system without the parish accepting matching mileage of an existing DOTD road into its system. When the new truck by-pass was completed in the fall of 2010, the Claiborne Parish Police Jury was required to accept Highway 807 into the parish road system to meet this requirement since the bypass was a new DOTD maintained road.

*Inventories and Prepaid Items*

Inventories consisting of office supplies and water and sewer plant supplies held for consumption are valued using the average cost method. The consumption method is used for financial reporting. Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

*Restricted Assets*

Restricted assets represent primarily cash and investments held separately and restricted according to bond indenture agreements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)**

*Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The police jury's capitalization threshold is \$5,000. The library and the office of community services maintain a threshold of \$1,000 or more for capitalizing assets. The office of homeland security and emergency preparedness maintains a threshold of \$500 or more for capitalizing assets. For reporting purposes, the police jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10-40 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 30 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Library books and videos are depreciated using the straight-line method over an estimated useful life of 10 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

*Compensated absences*

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

Employees of the Claiborne Parish Police Jury earn from 5 to 20 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 weeks (1,040 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)**

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 15 to 30 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

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.

*Long-Term Obligations*

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental or business-type activities. In the fund financial statements, proprietary fund long-term obligations are reported as liabilities in the proprietary fund type statement of net position. Individual funds have been used to liquidate other long-term liabilities such as compensated absences, claims and litigation payable, etc. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

**Fund Balance Classifications and Net Position**

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes 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 amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted nor committed.
Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

The difference between assets and liabilities is "net position" on the government-wide, proprietary, and fiduciary fund statements. Net position is segregated into three categories on the government-wide statement of net position:

Net investment in capital assets - Consists of capital assets including restricted capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. The police jury first uses restricted net position for expenses incurred when both restricted and unrestricted net position are available for use. The use of restricted net position may be deferred based on a review of the specific transaction.

Unrestricted net position – The balance of net position that does not meet the definition of "restricted" or "net investment in capital assets."

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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)**

*Reconciliation of Government-wide and Fund Financial Statements*

The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred revenue, which are shown on the government-wide but not the governmental fund statements.

*Use of estimates*

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

**NOTE 2 - BUDGET VARIANCES**

The following presents a summary of major funds' budget variances for the year ended December 31, 2024:

Fund	Revenues and Other Sources (Uses)			Expenditures and Other Sources (Uses)		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 3,159,000	\$ 4,453,820	\$ 1,294,820	\$ 3,094,500	\$ 2,861,262	\$ 233,238
Parish Road	2,187,200	2,186,818	(382)	2,187,000	2,191,579	(4,579)
Library	774,500	771,545	(2,955)	691,200	680,852	10,348
Sales Tax	809,900	819,860	9,960	815,100	816,593	(1,493)
Total	<u>\$ 6,930,600</u>	<u>\$ 8,232,043</u>	<u>\$ 1,301,443</u>	<u>\$ 6,787,800</u>	<u>\$ 6,550,286</u>	<u>\$ 237,514</u>

**NOTE 3 - CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal written 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.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)**

At December 31, 2024, the police jury has cash and cash equivalents (book balances) totaling, \$8,095,978 as follows:

Demand deposits	\$ 4,839,510
Time deposits	3,182,810
Cash on hand	50
Petty Cash	73,608
Total	<u><u>\$ 8,095,978</u></u>

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, \$7,202,488 of the police jury's bank balances of \$8,126,983, were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 924,495</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>7,202,488</u>
Total balances exposed to custodial credit risk	<u>7,202,488</u>
<b>Total bank balances</b>	<b><u><u>\$ 8,126,983</u></u></b>

**NOTE 4 - INVESTMENTS**

**Louisiana Asset Management Pool**

Investments held at December 31, 2024, include \$198,209 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)(l)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-l/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-l or A-l + commercial paper.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

**NOTE 4 – INVESTMENTS (CONTINUED)**

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.

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.

**Edward Jones**

Investments held at December 31, 2024, include \$2,121,809 in three Edward Jones Corporate Accounts. The General Fund, Sales Tax Fund and Office of Community Services' Regular Fund have accounts with balances of \$1,915,535, \$184,438, and \$21,836, respectively.

Each account includes a cash, money market account, certificate of deposit, investments in government and agency securities, and asset and mortgage-backed securities.

The following is a summary of investment accounts:

	Edward Jones						
	Total	LAMP	Money Market	Government and Agency Securities	Asset and Mortgage Backed Securities	Mutual Funds	Total Edward Jones
Fund:							
General	\$ 1,924,704	\$ 9,169	\$ 114,308	\$ 1,791,903	\$ 9,324	\$ -	\$ 1,915,535
Road	3,647	3,647	-	-	-	-	-
Sales Tax	190,885	6,447	5,001	179,437	-	-	184,438
Equipment	6,932	6,932	-	-	-	-	-
Library	7,497	7,497	-	-	-	-	-
OCS - General	164,517	164,517	-	-	-	-	-
OCS - CSBG	21,836	-	-	-	-	21,836	21,836
Total	<u>\$ 2,320,018</u>	<u>\$ 198,209</u>	<u>\$ 119,309</u>	<u>\$ 1,971,340</u>	<u>\$ 9,324</u>	<u>\$ 21,836</u>	<u>\$ 2,121,809</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

**NOTE 5 - RECEIVABLES**

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

		Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
	Taxes	Federal	State			
General	\$ 431,699	\$ -	\$ 402,269	\$ -	\$ 90,373	\$ 924,341
Parish Road	881,612	-	39,342	-	-	920,954
Library Maintenance	744,298	-	10,139	-	56	754,493
Sales Tax	70,733	-	-	-	-	70,733
Criminal Court	-	-	-	2,905	-	2,905
Office of Community Services	-	36,331	-	-	-	36,331
Other governmental	586,511	-	14,556	780	715	602,562
Total	<u>\$ 2,714,853</u>	<u>\$ 36,331</u>	<u>\$ 466,306</u>	<u>\$ 3,685</u>	<u>\$ 91,144</u>	<u>\$ 3,312,319</u>

**NOTE 6 - INTERFUND TRANSFERS AND BALANCES**

The following details interfund transfers for the year ended December 31, 2024:

		Transfers out			
		General	American Rescue Plan Act	Office of Community Services	Total
Transfers in	General	\$ -	\$ 1,398,295	\$ -	\$ 1,398,295
	Parish Road	1,000,000	-	-	1,000,000
	OHSEP	38,592	-	-	38,592
	Office of Community Services	-	-	160,000	160,000
	Total	<u>\$ 1,038,592</u>	<u>\$ 1,398,295</u>	<u>\$ 160,000</u>	<u>\$ 2,596,887</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund. Because the Police Jury declared the ARPA funds to be used for revenue replacement, the funds were reported as expended in prior years. Therefore, there is no need for the ARPA fund any longer. The funds were recorded as transferred to close the fund.

The following details interfund balances as of December 31, 2024:

		Due to		
		Parish Road	OCS	Total
Due from	OCS	\$ -	\$ 34,741	\$ 34,741
	Nonmajor Funds	12,490	-	12,490
	Total	<u>\$ 12,490</u>	<u>\$ 34,741</u>	<u>\$ 47,231</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 7 - 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:				
Police Jury	\$ 220,570	\$ -	\$ -	\$ 220,570
Library	95,531	-	-	95,531
Office of Community Services	30,000	-	-	30,000
Adjudicated property	19,700	-	-	19,700
Construction in progress	503,340	43,125	-	546,465
Total capital assets not being depreciated	<u>869,141</u>	<u>43,125</u>	<u>-</u>	<u>912,266</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	15,517,189	-	-	15,517,189
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	4,263,616	230,363	-	4,493,979
Highway and streets heavy equipment	3,641,293	26,591	-	3,667,884
Highway and streets other equipment	145,756	131,561	-	277,317
Vehicles	549,803	118,491	-	668,294
Office furniture and equipment	250,841	-	-	250,841
<b>Office of Emergency Preparedness and Homeland Security:</b>				
Vehicles	49,124	60,450	(27,610)	81,964
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	13,205	-	-	13,205
<b>Office of Community Services:</b>				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	278,898	-	(15,814)	263,084
Office furniture and equipment	4,215	-	-	4,215
<b>Library:</b>				
Building and improvements	3,855,244	-	-	3,855,244
Furniture and equipment	315,165	-	-	315,165
Books and videos	598,445	23,974	(41,162)	581,257
Total capital assets being depreciated	<u>31,532,824</u>	<u>591,430</u>	<u>(84,586)</u>	<u>32,039,668</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

**NOTE 7 - CAPITAL ASSETS (CONTINUED)**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	14,747,851	37,184	-	14,785,035
Bridges	1,587,198	30,298	-	1,617,496
Land improvements	15,995	-	-	15,995
Buildings and improvements	2,170,974	93,810	-	2,264,784
Highway and streets heavy equipment	2,543,318	200,569	-	2,743,887
Highway and streets other equipment	86,750	13,191	-	99,941
Vehicles	285,389	72,407	-	357,796
Office furniture and equipment	250,464	377	-	250,841
<b>Office of Emergency Preparedness and Homeland Security:</b>				
Vehicles	49,124	11,083	(27,610)	32,597
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	9,625	660	-	10,285
<b>Office of Community Services:</b>				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	161,926	38,838	(15,814)	184,950
Office furniture and equipment	4,215	-	-	4,215
<b>Library:</b>				
Building and improvements	1,419,184	98,306	-	1,517,490
Furniture and equipment	229,404	17,325	-	246,729
Books and videos	575,534	17,045	(41,162)	551,417
Total accumulated depreciation	24,258,318	631,093	(84,586)	24,804,825
<b>Total capital assets being depreciated, net</b>	<u>7,274,506</u>	<u>(39,663)</u>	<u>-</u>	<u>7,234,843</u>
<b>Total capital assets, net</b>	<u>\$ 8,143,647</u>	<u>\$ 3,462</u>	<u>\$ -</u>	<u>\$ 8,147,109</u>

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

General government	\$ 37,506
Public safety	59,587
Highway & Street	362,186
Health and welfare	39,138
Culture and recreation	132,676
Total	<u>\$ 631,093</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 8 - LONG-TERM OBLIGATIONS**

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Limited Tax Bonds, Series 2020	\$ 515,000	\$ -	\$ (66,000)	\$ 449,000
Compensated Absences	381,660	151,000	(166,660)	366,000
Net Pension (Asset)/Liability - PERS	591,998	-	(451,792)	140,206
Net Pension (Asset)/Liability - ROV	19,931	-	(9,335)	10,596
Net Pension (Asset)/Liability - DA	10,042	-	(4,686)	5,356
	<u>\$ 1,518,631</u>	<u>\$ 151,000</u>	<u>\$ (698,473)</u>	<u>\$ 971,158</u>

As discussed in Note 1, upon separation from service, employees are paid for accumulated vacation leave at their then current rate of pay. Historically, the adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

On September 22, 2020, the Police Jury issued \$700,000 Limited Tax Bonds for the reconstructing and rehabilitating a public building including equipment, fixtures and appurtenances. Principal is due in annual installments of \$60,000 to \$82,000 plus interest from 0.99% to 1.97% payable semiannually. The bonds mature March 1, 2030.

The annual requirements to amortize bonds payable at December 31, 2024, are as follows:

	<b>Limited Tax Bonds, Series 2020</b>	
	<b>Principal</b>	<b>Interest</b>
2025	\$ 68,000	\$ 7,205
2026	71,000	6,009
2027	73,000	4,767
2028	76,000	3,477
2029	79,000	2,128
2030	82,000	719
Total	<u>\$ 449,000</u>	<u>\$ 24,305</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 9 – RETIREMENT SYSTEMS**

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

All Claiborne Parish Police Jury (Police Jury) employees, who participate in retirement systems, are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The Police Jury employees participate in Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials, except coroners, justices of the peace, and parish presidents, are eligible to participate in PERS.

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

Under Plan A, employees who were hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

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.

Under Plan A, employees who were hired after January 1, 2007, can retire providing, he/she meets one of the following criteria:

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

Retirement benefits are generally distributed monthly at an amount equal to 3% of the employee's final average compensation multiplied by his/her years of creditable service. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website [www.persla.org](http://www.persla.org).

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 11.50% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2024, totaled \$122,660.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

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

When the Claiborne Parish Police Jury (Police Jury) is responsible for the employee salaries, the Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets on of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 20 years of creditable service.
3. Age 60 after 10 years of creditable service.

Any member of the Plan who was hired after January 1, 2013, can retire providing he/she meets on of the following criteria:

1. Age 55 after 30 years of creditable service
2. Age 60 after 20 years of creditable service
3. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website [www.larovers.com](http://www.larovers.com).

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 18.00% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2024, totaled \$2,591.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

**District Attorney's Retirement System of Louisiana (System)**

The Claiborne Parish Police Jury (Police Jury) contributes to the District Attorneys' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

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

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

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified mounts. Retirement benefits may not exceed 100% of final average compensation.

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

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

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website [www.ladars.org](http://www.ladars.org).

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

**District Attorney's Retirement System of Louisiana (System) (Continued)**

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. Contributions to the System for the year ended December 31, 2024, totaled \$936.

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

**NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

**NOTE 11 - RISK MANAGEMENT**

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

**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

At December 31, 2024, the police jury had no significant contracts.

The Police Jury is involved in litigation. In consultation with legal counsel, management has concluded that no losses in excess of insurance coverage are expected.

**NOTE 13 - COOPERATIVE ENDEAVOR**

On October 5, 1995, the police jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store police jury equipment and to assist the department and the correctional center in maintaining their existing roads. The police jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the police jury to maintain the parish road site on property owned by the center and to allow the police jury to place movable buildings at the site.

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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>
DHS	SHSP 22/23	Homeland Security	\$ 58,712	\$ 58,712
DHS	EMPG 22	Homeland Security	49,701	49,701
HHS	CSBG	Workforce Support & Training	84,037	83,825
HHS	LIHEAP	Energy Assistance	33,796	36,949
DOTD	Section 18	Transportation Assistance	101,111	200,797
HUD	Section 8	Housing Assistance	469,784	486,654
USDA		Forestry Funds	67,671	67,671
Total federal			<u>\$ 864,812</u>	<u>\$ 984,309</u>
DOA/Treasury	LGAP 22/23 & Act 397	Admin Building Roof Replacement	100,000	
DOA/Treasury	CWEF 22/23 & Act 397	Waterline Replacement	50,000	
Treasury	Act 397		100,000	
Treasury	Act 336		247,191	
Total state			<u>497,191</u>	
Other local			<u>-</u>	
Totals			<u><u>\$ 1,362,003</u></u>	

**NOTE 15 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 23, 2025, the date on which the financial statements were available to be issued.

**NOTE 16 – 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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**NOTE 16 – NEW ACCOUNTING STANDARDS (CONTINUED)**

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.

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 17 – PRIOR PERIOD ADJUSTMENT**

Management determined stale payables from prior years were invalid. The effect of the removal of the payables is shown below.

	Beginning Balance	Adjustments	Beginning Balance, as Restated
Governmental Activities	\$20,346,452	\$ 21,226	\$20,367,678

	Beginning Balance	Adjustments	Beginning Balance, as Restated
General Fund	\$ 7,131,707	\$ 21,226	\$ 7,152,933

**Required Supplemental Information (Part II)**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –  
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 prior to November of each year. During November and December, the Finance Committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal during December. During the first week of January prior to its regular meeting, the Police Jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the Police Jury's regular January meeting (prior to the 15<sup>th</sup>), and a notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements which are used as a tool to control the operations of the Parish. The Secretary-Treasurer presents necessary budget amendments to the Police Jury during the year when, in his judgment, actual operations are differing materially from those anticipated in the original budget. The Jury, during a regular meeting, reviews the proposed amendments, makes changes as necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 2024, modified accrual-based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 415,000	\$ 425,000	\$ 427,197	\$ 2,197
Sales and use	2,800	3,200	3,120	(80)
Other taxes				
Severance taxes	1,611,600	1,611,600	1,742,585	130,985
Licenses and permits	117,100	115,600	114,391	(1,209)
Intergovernmental funds:				
Federal government grants	78,900	165,500	67,671	(97,829)
State government grants	500,500	450,500	250,000	(200,500)
State government shared revenue	126,100	124,600	127,526	2,926
State government payments in lieu	-	106,900	106,891	(9)
Charges for services	7,700	7,700	7,618	(82)
Investment earnings	132,200	129,300	131,529	2,229
Net increase (decrease) in fair value of investments	-	-	58,611	58,611
Rents and royalties	16,900	16,900	16,509	(391)
Other revenues	2,200	2,200	1,877	(323)
Total revenues	<u>3,011,000</u>	<u>3,159,000</u>	<u>3,055,525</u>	<u>(103,475)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	141,300	141,300	155,650	(14,350)
Judicial	279,900	296,800	302,301	(5,501)
Elections	323,900	175,900	26,395	149,505
Finance and administrative	398,800	420,400	420,734	(334)
Other general government	172,200	237,700	234,272	3,428
Public safety	451,400	439,600	313,404	126,196
Highways and streets	-	3,700	1,655	2,045
Sanitation	500	-	-	-
Health and welfare	109,400	104,400	3,600	100,800
Culture and recreation	6,000	5,000	5,000	-
Economic development and assistance	61,800	56,400	54,938	1,462
Debt service	74,300	74,300	74,358	(58)
Capital outlay	100,000	100,000	230,363	(130,363)
Total expenditures	<u>2,119,500</u>	<u>2,055,500</u>	<u>1,822,670</u>	<u>232,830</u>
Excess of revenues over expenditures	<u>891,500</u>	<u>1,103,500</u>	<u>1,232,855</u>	<u>(336,305)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	1,398,295	1,398,295
Operating transfers out	(989,000)	(1,039,000)	(1,038,592)	408
Total other financing sources (uses)	<u>(989,000)</u>	<u>(1,039,000)</u>	<u>359,703</u>	<u>1,398,703</u>
<b>Net change in fund balance</b>	<b>(97,500)</b>	<b>64,500</b>	<b>1,592,558</b>	<b>1,528,058</b>
Fund balance at beginning of year, restated	<u>6,014,894</u>	<u>7,131,707</u>	<u>7,152,933</u>	<u>21,226</u>
<b>Fund balance at end of year</b>	<b><u>\$ 5,917,394</u></b>	<b><u>\$ 7,196,207</u></b>	<b><u>\$ 8,745,491</u></b>	<b><u>\$ 1,549,284</u></b>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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Revenues - budget basis	\$ 3,055,525
OHSEP funds reported in separate fund	<u>(108,414)</u>
Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,947,111</u>
 Expenditures - budget basis	 \$ 1,822,670
OHSEP funds reported in separate fund	<u>(108,414)</u>
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 1,714,256</u>
 Other sources (uses) - budget basis	 \$ 359,703
ARPA funds reported in separate fund	<u>1,398,295</u>
Other sources (uses) - per Statement of Revenues, Expenditures, and Change in Fund Balance	<u>\$ 1,757,998</u>
 Net change in fund balance - budget basis	 \$ 1,592,558
Net revenue (expenditures) reported in separate fund	<u>1,398,295</u>
Net change in fund balance per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,990,853</u>



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 850,000	\$ 870,000	\$ 868,929	\$ (1,071)
Licenses and permits	4,500	4,500	6,100	1,600
Intergovernmental funds:				
State government grants	316,000	244,000	247,191	3,191
State government shared revenue	37,000	34,000	34,637	637
Charges for services	41,300	18,000	14,439	(3,561)
Fines and forfeitures	1,000	1,000	-	(1,000)
Investment earnings	5,300	4,600	4,707	107
Rents and royalties	13,000	11,000	10,815	(185)
Other revenues	100	100	-	(100)
Total revenues	<u>1,268,200</u>	<u>1,187,200</u>	<u>1,186,818</u>	<u>(382)</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	<u>2,218,200</u>	<u>2,187,000</u>	<u>2,191,579</u>	<u>(4,579)</u>
Excess of revenues over expenditures	<u>(950,000)</u>	<u>(999,800)</u>	<u>(1,004,761)</u>	<u>4,197</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	<u>950,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Net change in fund balance	-	200	(4,761)	(4,961)
Fund balance at beginning of year	<u>782,661</u>	<u>838,874</u>	<u>838,874</u>	<u>-</u>
Fund balance at end of year	<u>\$ 782,661</u>	<u>\$ 839,074</u>	<u>\$ 834,113</u>	<u>\$ (4,961)</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 700,000	\$ 740,000	\$ 733,521	\$ (6,479)
Penalties and interest on delinquent taxes	200	300	438	138
Intergovernmental funds:				
State government grants	40,000	-	-	-
State government shared revenue	16,500	15,500	15,790	290
Charges for services	8,500	8,500	9,661	1,161
Investment earnings	10,400	8,700	8,840	140
Contributions and donations from private source	2,000	1,500	3,295	1,795
Total revenues	<u>777,600</u>	<u>774,500</u>	<u>771,545</u>	<u>(2,955)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	639,100	625,200	613,753	11,447
Capital outlay	<u>71,000</u>	<u>66,000</u>	<u>67,099</u>	<u>(1,099)</u>
Total expenditures	<u>710,100</u>	<u>691,200</u>	<u>680,852</u>	<u>10,348</u>
<b>Net change in fund balance</b>	67,500	83,300	90,693	7,393
Fund balance at beginning of year	<u>640,296</u>	<u>676,941</u>	<u>676,941</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 707,796</u>	<u>\$ 760,241</u>	<u>\$ 767,634</u>	<u>\$ 7,393</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Taxes:				
Sales and use	\$ 876,000	\$ 777,200	\$ 781,239	\$ 4,039
Investment earnings	25,700	32,700	38,621	5,921
Total revenues	<u>901,700</u>	<u>809,900</u>	<u>819,860</u>	<u>9,960</u>
<b>EXPENDITURES</b>				
Current:				
Sanitation	<u>817,200</u>	<u>815,100</u>	<u>816,593</u>	<u>(1,493)</u>
<b>Net change in fund balance</b>	84,500	(5,200)	3,267	8,467
Fund balance at beginning of year	<u>957,220</u>	<u>997,818</u>	<u>997,818</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 1,041,720</u>	<u>\$ 992,618</u>	<u>\$ 1,001,085</u>	<u>\$ 8,467</u>

## **Other Supplemental Schedules**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –  
COMBINING SCHEDULES – FUND DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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**Building Maintenance Fund**

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

**Equipment Fund**

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

**Juvenile Maintenance Fund**

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

**Office of Homeland Security and Emergency Preparedness**

The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

**Witness Fee Fund**

The Witness Fee Fund accounts for witness fees as provided by Louisiana Revised Statute 15:255. Witness fees are paid from special court costs levied in criminal cases and fund the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal court cases.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

	<b>BUILDING</b>		<b>JUVENILE</b>		<b>OFFICE OF HOMELAND SECURITY AND EMERGENCY</b>	<b>WITNESS</b>	
<b>ASSETS</b>	<b>MAINTENANCE</b>	<b>EQUIPMENT</b>	<b>MAINTENANCE</b>	<b>PREPAREDNESS</b>	<b>FEE</b>	<b>TOTAL</b>	
Cash and cash equivalents	\$ 49,073	\$ 295,422	\$ 196,352	\$ 207,694	\$ 62,419	\$ 810,960	
Investments	-	6,932	-	-	-	6,932	
Receivables	343,202	257,865	780	-	715	602,562	
<b>TOTAL ASSETS</b>	<u>\$ 392,275</u>	<u>\$ 560,219</u>	<u>\$ 197,132</u>	<u>\$ 207,694</u>	<u>\$ 63,134</u>	<u>\$ 1,420,454</u>	
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>							
Liabilities:							
Accounts, salaries and other payables	\$ 27,023	\$ 8,816	\$ -	\$ -	\$ 50	\$ 35,889	
Due to other funds	-	12,490	-	-	-	12,490	
Total liabilities	<u>27,023</u>	<u>21,306</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>48,379</u>	
Deferred revenue:							
Unavailable	<u>39,467</u>	<u>29,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,062</u>	
Fund balances:							
Restricted fund balances	<u>325,785</u>	<u>509,318</u>	<u>197,132</u>	<u>207,694</u>	<u>63,084</u>	<u>1,303,013</u>	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<u>\$ 392,275</u>	<u>\$ 560,219</u>	<u>\$ 197,132</u>	<u>\$ 207,694</u>	<u>\$ 63,134</u>	<u>\$ 1,420,454</u>	

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 328,751	\$ 248,049	\$ -	\$ -	\$ -	\$ 576,800
Penalties and interest on delinquent taxes	192	-	-	-	-	192
Intergovernmental funds:						
Federal government grants	-	-	-	108,414	-	108,414
State government shared revenue	13,090	8,963	-	-	-	22,053
Charges for services	-	-	-	-	4,710	4,710
Fines and forfeitures	-	-	8,090	-	-	8,090
Investment earnings	2,735	10,201	1,747	4,373	754	19,810
Total revenues	<u>344,768</u>	<u>267,213</u>	<u>9,837</u>	<u>112,787</u>	<u>5,464</u>	<u>740,069</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Judicial	40,841	-	-	-	750	41,591
Elections	4,964	-	-	-	-	4,964
Other general government	234,353	-	-	-	-	234,353
Public safety	21,850	-	-	105,720	100	127,670
Highways and streets	51,878	44,312	-	-	-	96,190
Health and welfare	22,901	-	-	-	-	22,901
Capital outlay	-	276,643	-	60,450	-	337,093
Total expenditures	<u>376,787</u>	<u>320,955</u>	<u>-</u>	<u>166,170</u>	<u>850</u>	<u>864,762</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(32,019)</u>	<u>(53,742)</u>	<u>9,837</u>	<u>(53,383)</u>	<u>4,614</u>	<u>(124,693)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	38,592	-	38,592
Proceeds from the sale of assets	-	-	-	8,100	-	8,100
Proceeds from insurance	-	10,634	-	-	-	10,634
Total other financing sources	<u>-</u>	<u>10,634</u>	<u>-</u>	<u>46,692</u>	<u>-</u>	<u>57,326</u>
<b>Net change in fund balances</b>	<u>(32,019)</u>	<u>(43,108)</u>	<u>9,837</u>	<u>(6,691)</u>	<u>4,614</u>	<u>(67,367)</u>
Fund balances at beginning of year	357,804	552,426	187,295	214,385	58,470	1,370,380
<b>Fund balances at end of year</b>	<u>\$ 325,785</u>	<u>\$ 509,318</u>	<u>\$ 197,132</u>	<u>\$ 207,694</u>	<u>\$ 63,084</u>	<u>\$ 1,303,013</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES –  
PROGRAM DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

**General Fund**

The General program accounts for the general operations of the Office of Community Services. Funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

**Community Services Block Grant (CSBG) Fund**

The Community Services Block Grant (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor. The funds are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

**Energy Fund**

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

**Federal Emergency Management Act Fund**

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

**Transportation Fund**

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

**Fares Fund**

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2024**

<b>ASSETS</b>	<b>GENERAL</b>	<b>CSBG</b>	<b>ENERGY</b>	<b>FEMA</b>	<b>TRANS- PORTATION</b>	<b>FARES</b>	<b>TOTAL</b>
Cash and equivalents	\$ 24,808	\$ 15,876	\$ 3,900	\$ 2	\$ 122,615	\$ 18,414	\$ 185,615
Investments	164,517	21,836	-	-	-	-	186,353
Receivables	-	6,680	3,838	-	25,813	-	36,331
Due from other funds	34,741	-	-	-	-	-	34,741
<b>TOTAL ASSETS</b>	<b>\$ 224,066</b>	<b>\$ 44,392</b>	<b>\$ 7,738</b>	<b>\$ 2</b>	<b>\$ 148,428</b>	<b>\$ 18,414</b>	<b>\$ 443,040</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts, salaries, and other payables	\$ 11,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,453
Due to other funds	-	3,050	8,621	-	23,070	-	34,741
Total liabilities	<u>11,453</u>	<u>3,050</u>	<u>8,621</u>	<u>-</u>	<u>23,070</u>	<u>-</u>	<u>46,194</u>
Fund balances:							
Restricted fund balances	42,115	41,342	(883)	2	125,358	18,414	226,348
Unassigned fund balances	170,498	-	-	-	-	-	170,498
Total fund balances	<u>212,613</u>	<u>41,342</u>	<u>(883)</u>	<u>2</u>	<u>125,358</u>	<u>18,414</u>	<u>396,846</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 224,066</b>	<b>\$ 44,392</b>	<b>\$ 7,738</b>	<b>\$ 2</b>	<b>\$ 148,428</b>	<b>\$ 18,414</b>	<b>\$ 443,040</b>

Interfund balances which are internal to the Office of Community Services have been eliminated in the upper level financial statements.

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2024

	GENERAL	CSBG	ENERGY	FEMA	TRANS- PORTATION	FARES	TOTAL
Revenues:							
Intergovernmental funds:							
Federal government grants	\$ -	\$ 84,037	\$ 33,796	\$ -	\$ 101,111	\$ -	\$ 218,944
Charges for services	-	-	-	-	96,257	5,220	101,477
Investment earnings	4,642	181	91	-	1,159	127	6,200
Net increase (decrease) in fair value of investments	-	5,121	-	-	-	-	5,121
Rents and royalties	6,224	-	-	-	-	-	6,224
Contributions and donations from private sources	9,200	100	-	-	-	-	9,300
Other revenues	20	483	-	-	116	-	619
Total revenues	<u>20,086</u>	<u>89,922</u>	<u>33,887</u>	<u>-</u>	<u>198,643</u>	<u>5,347</u>	<u>347,885</u>
Expenditures:							
Current:							
Health and welfare	<u>16,617</u>	<u>84,619</u>	<u>36,959</u>	<u>-</u>	<u>213,472</u>	<u>-</u>	<u>351,667</u>
Excess (deficiency) of revenues over expenditures	<u>3,469</u>	<u>5,303</u>	<u>(3,072)</u>	<u>-</u>	<u>(14,829)</u>	<u>5,347</u>	<u>(3,782)</u>
Other financing sources (uses):							
Operating transfers in	160,000	-	-	-	-	-	160,000
Proceeds from the sale of assets	-	-	-	-	2,150	-	2,150
Operating transfers out	<u>-</u>	<u>(160,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(160,000)</u>
Total other financing sources (uses)	<u>160,000</u>	<u>(160,000)</u>	<u>-</u>	<u>-</u>	<u>2,150</u>	<u>-</u>	<u>2,150</u>
Net change in fund balances	163,469	(154,697)	(3,072)	-	(12,679)	5,347	(1,632)
Fund balances (deficits) at beginning of year	<u>49,144</u>	<u>196,039</u>	<u>2,189</u>	<u>2</u>	<u>138,037</u>	<u>13,067</u>	<u>398,478</u>
Fund balances (deficits) at end of year	<u>\$ 212,613</u>	<u>\$ 41,342</u>	<u>\$ (883)</u>	<u>\$ 2</u>	<u>\$ 125,358</u>	<u>\$ 18,414</u>	<u>\$ 396,846</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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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, the president receives \$700 per month and the other jurors receive \$600 per month.

	<u>District</u>	<u>Compensation</u>
James Laird	One	\$ 155
Larry Ford	One	7,045
Mark Furlow	Two	7,200
Kevin Gray	Three	7,200
Mary McDaniel	Four	7,200
Paul Cook	Five	7,200
Scott Davidson, President	Six	8,400
Joseph Merritt, Jr.	Seven	7,200
Tommy Sanders	Eight	155
Malcolm Cooper	Eight	7,045
Carrell "Gil" Dowies	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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The schedule of compensation, benefits, reimbursements, and other payments paid to or on behalf of the agency head (secretary-treasurer) is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature. These expenditures are included in the general government – financial and administrative expenditures of the General Fund.

**Dwayne Woodard, Secretary-Treasurer**

Salary:

Secretary - Treasurer salary	\$ 109,038
Criminal Court admin fee	1,800

Benefits:

Health insurance	12,538
Retirement - PERS	12,282
Medicare	1,529
Workers' Compensation Insurance	140

Reimbursements:

Cell phone	720
Mileage	703
Travel & Convention	9

Other items paid on behalf of Secretary-Treasurer:

Dues	755
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**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

	<b>First Six Month Period Ended 06/30/24</b>	<b>Second Six Month Period Ended 12/31/24</b>
<b>Receipts From:</b>		
Bienville Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	156,282	107,712
Bienville Parish Sheriff - Criminal Court Fund - Asset Forfeitures	1,669	-
Claiborne Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	34,618	19,717
Claiborne Parish Sheriff - Witness Fee Fund - Costs/Fees	1,986	2,724
Claiborne Parish Sheriff - Juvenile Maint Fund - Cost/Fees	3,690	4,400
Jackson Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	680	-
LA Department of Public Safety - Criminal Court Fund - Criminal Fines - Other	650	400
2nd JDC District Attorney - Criminal Court Fund - Bond Forfeitures	750	-
<b>Total Receipts</b>	<b>200,325</b>	<b>134,953</b>
<b>Ending Balance of Amounts Assessed but Not Received (<i>only applies to those agencies that assess on behalf of themselves, such as courts</i>)</b>	<b>-</b>	<b>-</b>

CLAIBORNE PARISH POLICE JURY  
HOMER, 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>Federal Expenditures (\$)</i>
<b><i>Housing Voucher Cluster</i></b>					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Section 8 Housing Choice Vouchers	14.871				<u>486,654</u>
<b><i>Other Programs (Treated individually for major program determination)</i></b>					
DEPARTMENT OF THE INTERIOR					
Payments in Lieu of Taxes	15.226				<u>67,671</u>
DEPARTMENT OF TRANSPORTATION					
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Louisiana DOT	RU 18-14-24	Public Transportation Operating Assistance Program--LA-2019-011	105,636
Formula Grants for Rural Areas and Tribal Transit Program	20.509	Louisiana DOT	RU 18-14-25	Public Transportation Operating Assistance Program--LA-2019-011	95,161
Total Formula Grants for Rural Areas and Tribal Transit Program					<u>200,797</u>
<i>Total Department of Transportation</i>					<u>200,797</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Low-Income Home Energy Assistance	93.568	Louisiana Housing Corporation	51803	Low Income Home Energy Asssitance--C92WR45J6HA7	36,949
Community Services Block Grant	93.569	LA Workforce Commission		CSBG--2022-2024	<u>36,577</u>
Community Services Block Grant	93.569	LA Workforce Commission		CSBG--2401LACOSR 2023-2025	47,248
Total Community Services Block Grant					<u>83,825</u>
<i>Total Department of Health and Human Services</i>					<u>120,774</u>
DEPARTMENT OF HOMELAND SECURITY					
Emergency Management Performance Grants	97.042	Office of HS & Emergency Preparedness	EMT-2023-EP-00001-S01		49,701
Homeland Security Grant Program	97.067	Office of HS & Emergency Preparedness	EMW-2022-SS-0042-S01		<u>28,782</u>
Homeland Security Grant Program	97.067	Office of HS & Emergency Preparedness	EMW-2023-SS-00008-S01		29,930
Total Homeland Security Grant Program					<u>58,712</u>
<i>Total Department of Homeland Security</i>					<u>108,413</u>
<b><i>Total Other Programs (Treated individually for major program determination)</i></b>					<u>497,655</u>
<b><i>Total Expenditures of Federal Awards</i></b>					<u><u>\$ 984,309</u></u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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 Claiborne 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.

**Reconciliation to Federal Grant Revenues**

Reconciliation		
Federal expenditures	\$	984,309
Section 8 expenditures		(486,654)
Section 8 revenue		469,783
Trans expenditures		(200,797)
Trans revenue		101,111
LIHEAP expenditures		(36,949)
LIHEAP revenue		33,796
CSBG expenditures		(83,825)
CSBG revenue		84,037
Federal revenues	\$	<u>864,811</u>

**Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**Federal Awards**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Police Jury's operating income from rents or investment (or other non-federal source).

**Indirect Cost Rate**

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**Correction of Prior Year SEFA Error**

While the total rows for departments and the grand total were correct, certain rows were inadvertently hidden in the 2023 SEFA. The hidden rows contained the following information:

Department of Interior - 15.226	\$ 53,871
Department of Transportation - Formula grants for Rural Access and Trial Transit Program - 20.509:	
Passed through Louisiana DOT:	
LA-2020-007 CARES Act	55,311
LA-2017-013 Formula Grant	44,816
Rural Grant Capital Assistance Grant	68,105
Total Department of Transportation	<u>\$ 168,232</u>



## **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  
**Claiborne Parish Police Jury**  
Homer, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne 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 Claiborne 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 the Claiborne 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 the Claiborne Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Claiborne 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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Claiborne 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Claiborne Parish Police Jury  
Independent Auditor's Report Required by  
*Government Auditing Standards*  
December 31, 2024

**The Claiborne Parish Police Jury's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Claiborne Parish Police Jury's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Claiborne 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 Louisiana 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

**Claiborne Parish Police Jury**

Homer, Louisiana

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

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

We have audited Claiborne Parish Police Jury's compliance with the types of compliance requirement identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Claiborne Parish Police Jury's major federal programs for the year ended December 31, 2024. Claiborne 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, Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 Claiborne 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 Claiborne Parish Police Jury's compliance with the requirements of each major federal program as a whole.

Claiborne Parish Police Jury  
Independent Auditor's Report Required by *Uniform Guidance*  
December 31, 2024

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 Claiborne 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 Claiborne 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 Claiborne Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 23, 2025

**CLAIBORNE PARISH POLICE JURY  
HOMER, 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 the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury. 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. One material weakness is reported in the 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*.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit and reported in the 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*.
4. No material weaknesses in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award program for Claiborne Parish Police Jury expresses an unmodified opinion on the major federal program.
6. The program tested as a major program was: United States Department of Housing and Urban Development Section 8 Housing Choice Voucher (Assistance Listing Number 14.871).
7. The threshold used for distinguishing between Type A and B programs was \$750,000.
8. Claiborne Parish Police Jury was determined not to be a low-risk auditee.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2024-001 Internal Control Deficiencies**

**Year First Reported**

2024

**Type**

Material Weakness

**Criteria**

Local governments are required to maintain accurate and timely financial records in compliance with generally accepted accounting principles (GAAP) and grantor requirements. This includes the ability to respond accurately to audit inquiries and provide correct information to grantors.

**Condition**

During the audit, the bookkeeper for the Claiborne Parish Office of Homeland Security experienced difficulty responding to certain audit questions, and there were several communications from grantors regarding discrepancies in the information provided. These issues suggest that there may be opportunities to strengthen the management of financial records and reporting processes.

**Cause**

The underlying cause appears to be limited training and experience in financial management and reporting. This may be related to gaps in hiring practices or a lack of ongoing professional development.

**Effect**

These challenges have contributed to misstatements in financial reporting and instances of non-compliance with grantor requirements, which could increase the risk of financial penalties, loss of funding, or reputational impact for the organization.

**Recommendation**

It is recommended that the Claiborne Parish Office of Homeland Security provide additional training and support to the bookkeeper to enhance their understanding of GAAP and grantor requirements. The organization may also wish to review its hiring and onboarding processes to ensure that future hires possess the necessary qualifications and experience. Implementing regular performance evaluations and offering professional development opportunities can help maintain a high standard of financial management.

**Views of Responsible Officials**

See Corrective Action Plan

**C. FINDINGS - SINGLE AUDIT**

No findings are reported.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

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**No prior year findings were reported.**



Scott Davidson  
President

Dwayne R. Woodard  
Secretary-Treasurer

# Claiborne Parish Police Jury

P.O. Box 270  
Homer, Louisiana 71040-0270  
318-927-2222 318-927-2727 fax

June 23, 2025

**Bosch & Statham, LLC**  
Ruston, Louisiana

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 **January 1, 2024 through December 31, 2024**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

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.

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 ☐

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 ☐


*Last Updated: January 2024*

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 **December 31, 2024**, 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, 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.**

Signature 

Title Dwayne R. Woodard, Secretary-Treasurer CPPJ

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Claiborne 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 policies for the Police Jury, the Library, and the Office of Community Services (OCS).*

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

*We noted the required elements in all policies.*

*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 Jury's policy did not include elements (1) or (2). OCS opted to follow the Jury's policy with element (3) being specific to OCS personnel. The Library's policy included all elements.*

*Exceptions: See above.*

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

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

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

*We noted the required elements in all policies.*

*Exceptions: None.*

- 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 Police Jury's policy did not include preparing of the deposits or management's actions to determine completion. The policies of the OCS and the Library included all required elements..*

*Exceptions: See above.*

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

- 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 Jury and OCS policies did not include element (3). The Library's policy included all required elements.*

*Exceptions: See above.*

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

- 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 Jury's policy did not include elements (1), (2), or (5). The policies of the OCS and the Library included all required elements.*

*Exceptions: See above.*

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

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

*We noted the required elements in all policies.*

*Exceptions: None.*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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 Jury's policy did not include elements (2) or (4). The policies of the OCS and the Library included all required elements.*

*Exceptions: See above.*

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

- 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 Jury's policy did not include any of the required elements. The OCS's policy did not include elements (3) and (4). The Library's policy included all elements.*

*Exceptions: See above.*

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

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

*The Jury's policy included all required elements. We noted no such policy for the OCS. The Library's policy did not include element (3).*

*Exceptions: See above.*

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

- 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 policies of the Jury and the Library included all required elements. We noted no such policy for the OCS.*

*Exceptions: See above.*

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

- 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 Jury's policy included all required elements. We noted no such policy for the OCS. The Library's policy did not include element (3).*

*Exceptions: See above.*

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

## **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 reviewed the board minutes for 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 observed the Board met at least monthly.*

*Exceptions: None*

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, 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 unrestricted general fund balance.*

*Exceptions: None*

- 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 no prior year findings.*



### 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 and management's representation the listing is complete. We selected the main operating account and four additional accounts. We selected one month from the fiscal period and obtained the related documentation.*

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

*We noted four exceptions for the test month. However, for later months the review date was documented.*

*Exceptions: See above.*

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

- 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.

*Reconciling items for four reconciliations included stale items. We noted four exceptions.*

*Exceptions: See above.*

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

### 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 and management's representation the listing is complete. We selected all deposit sites listed.*

*Exceptions: None*

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Accountant's Report on SAUPs – 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

*For each site, we obtained a listing of collection locations and management's representation the listing is complete. We obtained the written policies and procedures.*

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

*We noted the police jury office staff collects only money orders and checks. The bus drivers collect cash for fares on board their transportation vehicles. The drivers do not utilize cash drawers/registers. The office staff of OCS does not collect any funds. The employees at the library do share the only cash register.*

*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;

*The Police Jury Assistant Treasurer can collect payments and is responsible for preparing and making deposits. The Secretary-Treasurer codes and reconciles the collections. We noted no exceptions at OCS. The Librarian prepares deposits for one bank account, makes deposits, and collects cash and other payments.*

*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

*The Police Jury Assistant Treasurer collects payments and posts deposits. The Secretary-Treasurer reconciles the collections. We noted no exceptions at the OCS. We noted the librarian is tasked with posting the deposits for the fines and also collects cash and other payments.*

*Exceptions: See above.*

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

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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.

*See procedure #4B iii.*

*Exceptions: See above.*

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

- 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 obtained the required documentation and noted no exceptions.*

*Exceptions: None*

- 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 selected two deposits for the accounts selected under procedure #3A and obtained the supporting documentation.*

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

*We noted no receipts were used for the selected deposits.*

*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 two exceptions at the Library.*

*Exceptions: See above.*

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

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

*We noted no exceptions.*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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 two exceptions at the Library and three exceptions at the Police Jury.*

*Exceptions: See above.*

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

- 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 process payments for the fiscal period and management's representation that the listing is complete. The Police Jury has four disbursement locations.*

*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 obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to job duties for employees at the Police Jury. We obtained an understanding of employee job duties for OCS and the Library.*

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

*Exceptions: None*

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

*We noted there are at least two employees at all locations involved in processing and approving payments to vendors.*

*Exceptions: None*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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 employees at all disbursement locations who process payments are allowed to add/modify vendor files.*

*Exceptions: See above.*

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

- 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 employees who sign checks at all disbursement locations give those checks back to the employee who processed them for mailing.*

*Exceptions: See above.*

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

- 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.

*The Secretary-Treasurer has the authority to authorize electronic disbursements.*

*Exceptions: None*

- 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

*We obtained the entity's non-payroll disbursement transaction population and management's representation that the listing is complete. We randomly selected five disbursements for each location and obtained the supporting documentation for each.*

- 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 two exceptions.*

*Exceptions: See above.*

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

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Accountant's Report on SAUPs – 2024

- 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 two electronic disbursements in the main operating account and noted no exceptions.*

*Exceptions: None*

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

---

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

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

*Exceptions: None*

- 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

*Using the listing prepared by management, we randomly select 5 cards from the listing. However, 2 of the cards had no activity for the month selected. We randomly selected one monthly statement or combined 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

*All of the four statements included evidence of review. Three out of four statements were reviewed by someone other than the card holder.*

*Exceptions: See above.*

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

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

*We noted no such charges.*



CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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.

*Three of five cards selected for testing were used during the selected month. We selected all or ten transactions for each of the three cards for a total of nineteen transactions tested.*

*(1) We noted no exceptions.*

*(2) There was no business purpose documentation for seventeen out of nineteen tested transactions.*

*(3) We noted no such charges.*

*There were no transactions that were not supported by receipts.*

*Exceptions: See above.*

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

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

---

- 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 and management's representation the listing is complete. We selected five reimbursements and obtained the supporting documentation.*

- 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 one exception.*

*Exceptions: See above.*

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

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*We noted one exception.*

*Exceptions: See above.*

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

8) *Contracts*

---

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *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 and selected all three listed. We obtained the relevant documentation and noted one of the three contracts was initiated in the prior year. For the remaining two contracts, we noted the following.*

- 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;  
*We noted no exceptions.*
- 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.*
- 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 such amendments.*
- 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.

*Due to the two contracts tested being renewed/initiated at the end of the fiscal period, no payments were made during the current fiscal period. This procedure is not applicable.*



CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Accountant's Report on SAUPs – 2024

9) *Payroll and Personnel*

---

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

*We obtained a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees or officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.*

*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 randomly selected one pay period during the fiscal year and obtained the related documentation.*

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

*We noted one exception.*

*Exceptions: See above.*

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

- 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.*

CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Accountant's Report on SAUPs – 2024

- 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 employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees or officials and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. We compared the hours to the employee's or official's cumulative leave records, compared the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and compared the termination payment to entity policy. We noted no exceptions for the termination payments.*

*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 all third-party payroll related amounts were paid timely and accurately.*

*Exceptions: None*

## 10) Ethics

---

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

*Using the selected employees/officials from procedure #9A, we obtained the required documentation.*

- 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

*We noted no exceptions.*

- 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.

*Management asserted no changes to the policy were made during the fiscal period.*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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 that the Secretary/Treasurer was appointed the designee.*

*Exceptions: None*

**11) Debt Service**

---

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe 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 no new debt instruments.*

- 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 from management and management's representation the listing is complete. We selected one of the bond/notes listed and obtained the related documentation. We noted no exceptions.*

*Exceptions: None*

**12) Fraud Notice**

---

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

*Management listed no misappropriations.*

- 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 observed the required notice posted on the premises and the entity's website.*

*Exceptions: None*

## CLAIBORNE PARISH POLICE JURY

Homer, Louisiana

Accountant's Report on SAUPs – 2024

### ***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.

*Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, we obtained sexual harassment training documentation from management. 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.*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2024

- 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 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

Scott Davidson  
President

Dwayne R. Woodard  
Secretary-Treasurer

# Claiborne Parish Police Jury

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June 23, 2024

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## **CORRECTIVE ACTION PLAN**

### **2024-001 Internal Control Deficiencies - Office of Homeland Security**

Responsible Official: Dwayne R. Woodard, Secretary-Treasurer

The Claiborne Parish Police Jury will provide additional support and training to the bookkeeper to enhance their understanding of accounting practices, adequate record keeping and grantor requirements to help prevent such problems from occurring in the future. The Police Jury/OEP will also review its hiring and onboarding process to ensure that future hires possess the necessary qualifications and experience deemed necessary for that office and will implement regular performance evaluations and the offering of professional development opportunities to maintain a high standard of financial management in that office.

### **Management's Response to the Independent Accountant's Report on Applying Agreed-Upon Procedures (Statewide AUPs)**

The Claiborne Parish Police Jury will consider the auditor's comments and will act as considered necessary on the 2024 exceptions that were noted. However, due to limited funds and staff it may not be feasible to implement all best practices.

CLAIBORNE PARISH POLICE JURY



Dwayne R. Woodard  
Secretary-Treasurer