

Colfax, LA
December 4, 2024

The Finance Committee of the Police Jury of the Parish of Grant, State of Louisiana, met at its meeting place, the Grant Parish Police Jury Meeting Room, 200 Main Street, Colfax, Louisiana, on Thursday, December 5, 2024 at 3:00 p.m.

The following members were present:

Mr. Mark Ball, Mr. Cephas Bowie Jr., Mr. Brandon DuBois, Mr. Roy Edwards, Mr. Arnold Murrell, Mr. Winston Roberts, and Mr. Mike Merrell

The following members were absent:

Mr. Johnny Jamison

Mr. Mark Ball opened the meeting to public comments on agenda items. No comments were brought forth.

Mr. Steven Kimball, CPA, Rozier, McKay & Willis, addressed the jury regarding a 3% increase for all jury employees and assured them that the funds would be within the 2025 budget.

Motion by Mr. Cephas Bowie, Jr., seconded by Mr. Winston Roberts to grant a 3% wage increase to all jury employees. Motion carried unanimously.

Motion by Mr. Cephas Bowie Jr., seconded by Mr. Winston Roberts to grant 5 individual employees a merit increase.

Yeas: Mr. Arnold Murrell & Mr. Brandon DuBois

Nays: Mr. Mike Merrell & Mr. Roy Edwards

Motion carried.

Mr. Steven Kimball also addressed the results of the recent GOHSEP Subrecipient Monitoring. There was a need for a written parish inventory/equipment policy. With guidance from the auditor, a policy was written and introduced for review and recommendations. The policy will be on the agenda for the December meeting.

GRANT PARISH POLICE JURY EQUIPMENT AND INVENTORY POLICY

Inventory

The Secretary/Treasurer or his/her/her designated representative will send an annual fixed asset inventory listing to each Department Head. The Department Head shall conduct an annual physical inventory of the listing for his/her/her department. Once all equipment has been located and verified the Department Head shall return a signed copy of the listing and notate any changes on the listing. Spot or periodic inventories may be conducted by the Secretary/Treasurer or his/her/her designated representative as deemed necessary throughout the year.

When there is a change in Department Heads, the incoming Department Head will conduct an initial inventory.

Department Head Responsibility

Department Heads are responsible for safeguarding fixed assets within their departments and notifying the Secretary/Treasurer or his/her designated representative of any change in asset status (i.e. disposing of assets, change of location, transferring asset to other Departments). No items are to be scrapped or sold without notifying the Secretary/Treasurer or his/her designated representative. Also, any items that are stolen must be reported to the Secretary/Treasurer or his/her designated representative.

Tagging

Most fixed asset items will be tagged in a conspicuous place with a metal tag bearing the name GRANT PARISH POLICE JURY and the appropriate identification number. The Secretary/Treasurer or his/her designated representative will maintain a listing.

All Grant Parish Police Jury vehicles shall bear decals on the doors identifying the vehicle as being the property of the Grant Parish Police Jury.

Vehicles, land, and buildings, will not be tagged.

Depreciation

Depreciation shall be calculated based on the item's useful life with the assistance of the auditor/CPA.

Loss Prevention

One of the most important goals of Grant Parish is to protect its assets. Loss prevention means controlling expenses and protecting assets/finances from loss caused by waste, theft, carelessness, or administrative errors. By working together, losses can be controlled by the following guidelines:

1. Help others to be honest by setting a good example.
2. Pay closer attention to detail by following appropriate operational procedures and controls.
3. Always use supplies and property conservatively and with respect.
4. Do not use materials for personal use and do not remove or attempt to remove materials or property without proper authorization.
5. Report any theft or dishonest practice to the Grant Parish Police Jury.

Working together as a team and paying careful attention to what and how we do our jobs will make for more efficient and cost-effective practices.

With that said, all tools, supplies, and equipment needed to perform job duties are provided by Grant Parish. Misuse, neglect, theft, and abuse of tools, supplies and equipment are prohibited. Accidents involving misuse of tools or equipment will be cause for disciplinary action. Loss of tools on more than one occasion due to an employee's negligence or misconduct will require payment by the employee for those tools lost. The Grant Parish Police Jury is also committed to conducting annual audits of equipment, educating, and training staff, utilizing cameras throughout buildings and rooms that contain supplies, and installing tracking devices and cameras in vehicles and equipment.

Asset Disposal

- **Federal equipment**

Equipment acquired with federal funds must be disposed of in accordance with the instructions provided by the federal agency or pass-through entity. Equipment with a fair market value of \$10,000 or less can be disposed of without further responsibility to the federal agency. For equipment with a higher value, the recipient or subrecipient can retain or sell it, but the federal agency is entitled to a percentage of the proceeds.

- **Surplus property**

Surplus property with an estimated value greater than \$10,000 can be disposed of through passing an Ordinance to send property to a public auction, written bids, negotiated sale, transfer to another agency, or trade-in.

Mr. Ken Terry of the LRWA discussed the most recent rate study for the South Grant Sewer System. He asked the jurors to consider an annual CPI increase among other suggestions to stay in compliance with the rates required to operate and maintain the sewer system.

Motion by Mr. Roy Edwards, seconded by Mr. Mike Merrell to approve Resolution 27-2024; Accepting Recommendations from the Louisiana Rural Water Association. Motion carried unanimously.



Jurors discussed the impact of Heavy Use Permits on the roads and the costs associated with misuse of these permits. Item was deferred to the Roads Committee to meet and update the overweight hauling permit. It was also discussed to include utility companies and small equipment such as track hoes to prevent damage.

Jurors discussed the impact of hardship cases on the parish road fund. Jurors discussed the requirements outlined in the HARDHIP ORDINANCE and all agreed that every hardship request must be reviewed, voted on by the jury, and all regulations from the ordinance must be applied to the project. Requests that have previously been approved and work completed in the past will be treated as a new request and still must be voted on by the jury. The Hardship Ordinance will be revised and submitted to the jury at the January meeting for approval.

Motion by Mr. Winston Roberts, seconded by Mr. Arnold Murrell to approve Resolution 28-2024; Finance Agreement with Cadence Bank for the purchase of the new garbage truck. Motion carried unanimously.

State of Louisiana

**Parish of Grant
In the Name and By the Authority of The Police
Jury of Grant Parish**

Motion by Mr. Winston Roberts, and seconded by Mr. Arnold Murrell and carried to adopt the following Resolution:

RESOLUTION 28-2024

**AUTHORIZING AND APPROVING EXECUTION OF AN
EQUIPMENT - LEASE PURCHASE AGREEMENT WITH CADENCE EQUIPMENT
FINANCE, A DIVISION OF CADENCE BANK**

WHEREAS, Grant Parish Police Jury (the "Governing Body") of Grant Parish Police Jury Louisiana (the "Lessee"), acting for and on the behalf of the Lessee hereby finds, determines, and adjudicates as follows:

1. The Lessee desires to enter into an Equipment Lease - Purchase Agreement with the Lease Schedule and Exhibits attached thereto in substantially the same form as attached hereto as Exhibit "A" (collectively, the "Agreement") with Cadence Equipment Finance, a division of Cadence Bank (the "Lessor"), for the purpose of leasing with an option to purchase the equipment as described therein for the total cost specified therein (the "Equipment").
2. It is in the best interest of the public purposes of the Lessee that the Lessee lease with an option to purchase the Equipment pursuant to and in accordance with the terms of the Agreement; and
3. It is necessary for the Lessee to approve and authorize the Agreement.

NOW, THEREFORE, BE IT RESOLVED by this Governing Body for and on behalf of the Lessee as follows:

Section 1. The Agreement and Exhibits attached thereto in substantially the same form as attached hereto as Exhibit "A" by and between the Lessor and the Lessee is hereby approved. Ad Jessie Pace (the "Authorized Officer") is hereby authorized and directed to execute said Agreement on behalf of the Lessee.

Section 2. The Agreement is being issued in calendar year 2025.

Section 3. Neither any portion of the gross proceeds of the Agreement nor the Equipment identified to the Agreement shall be used (directly or indirectly) in a trade or business carried on by any person other than a governmental unit, except for such use as a member of the general public.

Section 4. No portion of the rental payments identified in the Agreement (a) is secured, directly or indirectly, by property used or to be used in a trade or business carried on by a person other than a governmental unit, except for such use as a member of the general public, or by payments in respect of such property; or (b) is to be derived from payments (whether or not to the Lessee) in respect of property or borrowed money used or to be used for a trade or business carried on by any person other than a governmental unit.

Section 5. No portion of the gross proceeds of the Agreement are used (directly or indirectly) to make or finance loans to persons other than governmental units.

Section 6. The Authorized Officer is further authorized for and on behalf of the Governing Body and the Lessee to do all things necessary in furtherance of the obligations of the Lessee pursuant to the Agreement, including execution and delivery of all other documents necessary or appropriate to carry out the transactions contemplated thereby in accordance with the terms and provisions thereof.

Section 7. The Lessee desires to designate the Agreement as a "qualified tax-exempt obligation" of the Lessee, as defined in Section 265(b)(3) of the Internal Revenue Code of 1986 (the "Code"). The aggregate face amount of all tax-exempt obligations (excluding private activity bonds other than qualified 501(c)(3) bonds) issued or to be issued by the Lessee and all subordinate entities thereof during the current calendar year is not reasonably expected to exceed \$10,000,000. The Lessee and all subordinate entities thereof will not issue or enter into in excess of \$10,000,000 of tax-exempt obligations (including the Agreement, but excluding private activity bonds other than qualified 501(c)(3) bonds) during the current calendar year, without first obtaining an opinion of nationally recognized counsel in the area of tax-exempt municipal obligations acceptable to the Lessor that the designation of the Agreement as a "qualified tax-exempt obligation" will not be adversely affected.


Passed, approved and adopted this 5th day of December, 2024.


Jessie Pace
Secretary - Treasurer
Grant Parish Police Jury


Mark Bail
President
Grant Parish Police Jury

CERTIFICATE

I, Jessie Pace, Secretary/Treasurer of the Grant Parish Police Jury, do hereby certify that the above and foregoing constitutes a true and correct copy of a Resolution passed, approved, and adopted by the Grant Parish Police Jury on the 5th day of December, 2024.


Jessie Pace
Secretary - Treasurer
Grant Parish Police Jury

Jurors discussed the LWCC renewal effective 1/1/2025 and to date still had not received a quote from the current agent. Jurors agreed to submitting an Agent of Record Letter to LWCC changing to HUB International so they can request a quote on behalf of the jury.

Motion by Mr. Roy Edwards, seconded by Mr. Winston Roberts to adjourn. Motion carried.

Disclaimer: These minutes are not official until adopted by the jury at the next meeting.