

**Webster Parish Police Jury  
Minden, Louisiana**

**Annual Financial Report  
As of and for the Year Ended December 31, 2025**



## Webster Parish Police Jury

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## **Independent Auditor's Report**

Police Jurors  
Webster Parish Police Jury  
Minden, Louisiana

### **Report on the Audit of the Financial Statements**

#### ***Adverse and Unmodified Opinions***

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Webster Parish Police Jury, Minden, Louisiana, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's primary government's basic financial statements as listed in the table of contents.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2025, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

The financial statements do not include financial data for all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the amount by which this departure would affect the assets, liabilities, deferred inflows/outflows of resources, net position, revenues and expenses of the aggregate discretely presented component units has not been determined.

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

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

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

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

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

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

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management’s Discussion and Analysis, Schedule of Changes in the Total OPEB Liability and Related Ratios, Schedule of Employer’s Proportionate Share of the Net Pension Liability (Asset), Schedule of Employer Contributions to Pension Plans, Budgetary Comparison Schedules, and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who consider 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Police Jury’s primary government. The accompanying supplementary information, as listed in the table of contents, and Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations Part 200*, Uniform Administrative Requirements, Cost Principles and Audit requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information, as listed in the table of contents, 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 GAAS. In our opinion, the accompanying supplementary information, as listed in the table of contents, and 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 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 22, 2026, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control over financial reporting and compliance.

*Allen, Green & Williamson LLP*

ALLEN, GREEN & WILLIAMSON, LLP  
Monroe, Louisiana  
June 22, 2026

**REQUIRED SUPPLEMENTARY INFORMATION**

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

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**Webster Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2025**

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Our discussion and analysis of Webster Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2025.

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

- The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of 2025 by \$66,176,345. Of this amount, the Police Jury reported \$23,343,536 in unrestricted net position.
- The Police Jury's net position increased by \$8,006,388, or 13.8%.
- The Police Jury's total general and program revenues were \$22,703,660 in 2025 which is an increase of \$4,862,419 over 2024. This increase was due to the donation in current year of a building from the City of Minden, receipt of FEMA federal grant funds and recognition of revenue for Coronavirus State and Local Fiscal Recovery Fund.
- During the year ended December 31, 2025, the Police Jury had total expenses of \$14,697,272, which includes depreciation expense. Expenses for 2024 totaled \$13,371,889. Expenses increased in 2025 by \$1,325,383. This increase was due to an increase in expenses primarily in public works and general government.

**USING THIS ANNUAL REPORT** The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short term as well as what remains for future spending. Fund statements also may give you some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds - General fund, Sales Tax fund, Library fund, Special 2.5 Mill Tax fund and ARPA fund.

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**Webster Parish Police Jury  
Management's Discussion and Analysis (MD&A)  
December 31, 2025**

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**Required Supplementary Information**

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

**Basic Financial Statements**

**Government-wide  
Financial Statements**



**Fund  
Financial Statements**

**Notes to the Financial Statements**

**Required Supplementary Information**

**Schedule of Changes in the Total OPEB Liability and Related Ratios  
Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)  
Schedule of Employer Contributions to Pension Plans  
Budgetary Information for Major Funds**

**Supplementary Information**

**Nonmajor Funds Combining Statements  
Schedule of Compensation Paid Police Jurors  
Schedule of Compensation, Benefits and Other Payments to Agency Head  
Schedule of Justice System Funding – Receiving Entity  
Schedule of Justice System Funding – Collecting/Disbursing Entity**

**Other Reports Required By *Government Auditing Standards*  
and Uniform Guidance**

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

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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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### **Reporting the Police Jury as a Whole**

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

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

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

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

### **Reporting the Police Jury's Most Significant Funds**

***Fund Financial Statements*** The Police Jury's fund financial statements provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the Criminal Court fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The Police Jury's governmental funds use the following accounting approach:

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



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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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**THE POLICE JURY AS A WHOLE** The Police Jury's net position was \$66,176,345 at December 31, 2025. Of this amount, \$23,343,536 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Police Jury's ability to use that net position for day-to-day operations. Our analysis below of the primary government focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

**Table 1**  
**Net Position**  
**December 31,**

|                                  | <b>Governmental Activities</b> |                      |                                |
|----------------------------------|--------------------------------|----------------------|--------------------------------|
|                                  | <b>2025</b>                    | <b>2024</b>          | <b>Increase<br/>(Decrease)</b> |
| Other assets                     | \$ 46,514,690                  | \$ 47,580,504        | \$ (1,065,814)                 |
| Capital assets                   | 25,517,797                     | 19,520,992           | 5,996,805                      |
| Total assets                     | <u>72,032,487</u>              | <u>67,101,496</u>    | <u>4,930,991</u>               |
| Deferred outflows of resources   | 999,084                        | 1,802,468            | (803,384)                      |
| Other liabilities                | 898,029                        | 3,478,313            | (2,580,284)                    |
| Long-term liabilities            | 2,568,657                      | 3,202,728            | (634,071)                      |
| Total liabilities                | <u>3,466,686</u>               | <u>6,681,041</u>     | <u>(3,214,355)</u>             |
| Deferred inflows of resources    | 3,388,540                      | 4,052,966            | (664,426)                      |
| Net position                     |                                |                      |                                |
| Net investment in capital assets | 25,353,081                     | 18,916,482           | 6,436,599                      |
| Restricted                       | 17,479,728                     | 16,939,581           | 540,147                        |
| Unrestricted                     | 23,343,536                     | 22,313,894           | 1,029,642                      |
| Total net position               | <u>\$ 66,176,345</u>           | <u>\$ 58,169,957</u> | <u>\$ 8,006,388</u>            |

The \$23,343,536 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. It means that, if we had to pay off all of our bills today including all of our noncapital liabilities (compensated absences for example), we would have an excess of \$23,343,536.

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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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The results of this year's operations for the primary government as a whole are reported in the Statement of Activities. Table 2 takes the information from that Statement and rearranges it slightly to show the total revenues for the year.

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

|                                     | <b>2025</b>                 | <b>2024</b>                 | <b>Increase<br/>(Decrease)</b> |
|-------------------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Revenues:</b>                    |                             |                             |                                |
| Program revenues:                   |                             |                             |                                |
| Charges for services                | \$ 253,459                  | \$ 257,673                  | \$ (4,214)                     |
| Operating grants & contributions    | 1,677,612                   | 1,051,735                   | 625,877                        |
| Capital grants & contributions      | 28,960                      | 305,396                     | (276,436)                      |
| General revenues:                   |                             |                             |                                |
| Ad valorem taxes                    | 6,852,358                   | 6,826,141                   | 26,217                         |
| Sales taxes                         | 4,482,723                   | 4,234,667                   | 248,056                        |
| Severance tax                       | 800,638                     | 1,181,391                   | (380,753)                      |
| Other revenues                      | 8,607,910                   | 3,984,238                   | 4,623,672                      |
| Total revenues                      | <u>22,703,660</u>           | <u>17,841,241</u>           | <u>4,862,419</u>               |
| <b>Functions/Program Expenses:</b>  |                             |                             |                                |
| General government                  | 4,088,954                   | 3,808,207                   | 280,747                        |
| Public safety                       | 1,586,996                   | 1,527,528                   | 59,468                         |
| Public works                        | 4,603,962                   | 3,886,266                   | 717,696                        |
| Health & welfare                    | 1,157,983                   | 1,038,807                   | 119,176                        |
| Culture & recreation                | 3,228,262                   | 3,075,917                   | 152,345                        |
| Economic development and assistance | 29,703                      | 28,143                      | 1,560                          |
| Interest on long-term debt          | 1,412                       | 7,021                       | (5,609)                        |
| Total expenses                      | <u>14,697,272</u>           | <u>13,371,889</u>           | <u>1,325,383</u>               |
| Increase (decrease) in net position | 8,006,388                   | 4,469,352                   | 3,537,036                      |
| Net position - beginning            | <u>58,169,957</u>           | <u>53,700,605</u>           | <u>4,469,352</u>               |
| Net position - ending               | <u><u>\$ 66,176,345</u></u> | <u><u>\$ 58,169,957</u></u> | <u><u>\$ 8,006,388</u></u>     |

**Governmental Activities** As reported in the Statement of Activities, the cost of all of our governmental activities this year was \$14,697,272. However, the amount that our taxpayers and unrestricted grants ultimately financed for these activities through Police Jury taxes was only \$12,737,241 because some of the cost was paid by those who benefited from the programs \$253,459 or by other governments and organizations who subsidized certain programs with grants and contributions \$1,706,572.

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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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In the table below, we have presented the cost of each of the Police Jury's six largest functions - judicial, finance and administrative, public safety, public works, health and welfare, and culture and recreation, as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Years Ended December 31,  
Governmental Activities**

|                          | <u>Total Cost of<br/>Services</u> | <u>Net Cost of<br/>Services</u> | <u>Total Cost of<br/>Services</u> | <u>Net Cost of<br/>Services</u> |
|--------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
|                          | <u>2025</u>                       | <u>2025</u>                     | <u>2024</u>                       | <u>2024</u>                     |
| Judicial                 | \$ 1,674,745                      | \$ 1,430,645                    | \$ 1,509,833                      | \$ 1,267,221                    |
| Finance & administrative | 1,587,037                         | 1,587,037                       | 1,489,077                         | 1,489,077                       |
| Public safety            | 1,586,996                         | 1,291,026                       | 1,527,528                         | 1,460,939                       |
| Public works             | 4,603,962                         | 3,473,247                       | 3,886,266                         | 2,863,238                       |
| Health & welfare         | 1,157,983                         | 951,297                         | 1,038,807                         | 839,557                         |
| Culture & recreation     | 3,228,262                         | 3,218,903                       | 3,075,917                         | 3,060,856                       |
| All others               | 858,287                           | 785,086                         | 844,461                           | 776,197                         |
| Totals                   | <u>\$ 14,697,272</u>              | <u>\$ 12,737,241</u>            | <u>\$ 13,371,889</u>              | <u>\$ 11,757,085</u>            |

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

As the Police Jury completed this year, our governmental funds reported a combined fund balance of \$44,237,943 which is an increase of \$755,577 from last year. The primary reasons for this difference are as follows:

Our General fund is our principal operating fund. The fund balance in the General fund increased \$1,153,460 to \$29,163,698. The increase was due to an increase in Federal grants.

The Sales Tax fund accounts for funds used for the purpose of blacktopping and sealing parish roads. This fund showed an increase of \$1,023,535 to \$5,970,828 in fund balance. This increase was due to an increase in sales tax and interest.

The Library fund accounts for funds used for maintenance and operation of the parish library. This fund showed a decrease of \$722,292 to \$5,380,592. Compared to last year, revenues decreased by approximately \$70,744 and expenditures increased \$1,220,171. Increase in expenditures related to construction of Doyline library branch. The fund reported a deficit of approximately \$480,583 before transferring \$252,805 in funds to cover the debt service payment for the year.

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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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The Special 2.5 Mill Tax fund accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits. This fund showed an increase in fund balance of \$62,732 to \$985,590.

The ARPA fund accounts for grant funding from the Coronavirus State Local Fiscal Recovery Fund authorized by American Rescue Plan Act of 2021. This fund showed an increase in fund balance of \$9,965 to \$109,829. Unearned revenue of \$161,513 was recorded until expenditures of grant funds are incurred.

The Nonmajor Governmental funds are comprised of the capital project fund, debt service fund and special revenue funds (Parish Road, Road District A, Road District B, Special Library, Criminal Court, and Opioid Settlement). The combined funds showed a decrease of \$771,823 to \$2,627,406. Revenues decreased by \$292,468 while expenditures increased by \$624,863. Funds were transferred out of the Opioid fund and General fund into the Criminal Court fund totaling \$508,000 to cover court expenditures. Also, \$252,805 was transferred to the Debt Service fund from the Library fund. The increase in expenditures occurred mainly in public works for road funds.

**FUND BUDGETARY HIGHLIGHTS** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received is provided later in this report).

**General fund** There were quarterly revisions made to the 2025 General fund original budget. The final budgeted amount available for appropriations decreased from the original budgeted amount by \$41,000, which was due to decreases in transfers from other funds during the fiscal year. The charges to appropriations were increased \$764,136 mainly due to increases over our original budgeted expenditures in the areas of public safety and judicial expenses.

The actual amounts available for appropriations were more than the final budget by \$3,997,916. The final budgeted charges to appropriations exceeded actual by \$46,920. Proposed charges were amended to be in line and to reflect increases in all departments.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets** At December 31, 2025, the Police Jury had \$25,517,797 invested in a broad range of capital assets, including land, construction in progress, buildings, furniture and equipment, and infrastructure assets such as roads and bridges. This amount represents a net increase (including additions, deductions, and depreciation) of \$5,996,805 or 30.72% from last year. Construction in progress includes women's penal facility and Doyline library branch. The major additions for 2025 were purchases of library books, audio books, and videos of approximately \$140,000, a donation of an armory building from the City of Minden, library roof repair, and purchase of commercial truck.

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**Webster Parish Police Jury**  
**Management's Discussion and Analysis (MD&A)**  
**December 31, 2025**

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**Capital Assets at Year-end**

|                                         | <b>Governmental Activities</b> |                      |
|-----------------------------------------|--------------------------------|----------------------|
|                                         | <b>2025</b>                    | <b>2024</b>          |
| Land                                    | \$ 1,079,339                   | \$ 1,079,864         |
| Construction in progress                | 5,113,411                      | 511,358              |
| Buildings and improvements              | 17,374,738                     | 15,241,358           |
| Infrastructure                          | 9,655,290                      | 9,655,290            |
| Furniture, equipment & vehicles         | 7,880,318                      | 7,576,781            |
| Library books and information materials | 1,710,632                      | 1,691,687            |
| Total cost of capital assets            | 42,813,728                     | 35,756,338           |
| Less: accumulated depreciation          | (17,295,931)                   | (16,235,346)         |
| Total net capital assets                | <u>\$ 25,517,797</u>           | <u>\$ 19,520,992</u> |

For further information on capital assets, see Note 7 of the Notes to the Financial Statements.

**Debt Administration** At December 31, 2025, the Police Jury had the following debt obligations.

**Outstanding Debt, at Year-end**

|                                                                     | <b>Governmental Activities</b> |                   |
|---------------------------------------------------------------------|--------------------------------|-------------------|
|                                                                     | <b>2025</b>                    | <b>2024</b>       |
| Limited tax certificate of indebtedness (backed by the Police Jury) | \$ -                           | \$ 250,000        |
| Total debt                                                          | <u>\$ -</u>                    | <u>\$ 250,000</u> |

Other obligations include accrued vacation pay, other post-employment benefits, and net pension liability. We present more detailed information about our long-term liabilities in Note 11 of Notes to the Financial Statements. See Note 9 for additional information regarding the pension plan and Note 17 regarding information on the other post-employment benefit plan.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** Our elected and appointed officials and citizens consider many factors when setting the Police Jury's 2026 budget and tax rates. One of the most crucial factors affecting the budget is our ad valorem and sales tax collections. For 2026, we have budgeted no change in ad valorem or sales tax collections from 2025 to 2026. We budgeted expenditures to be comparable to 2025, including budgeting a \$300,000 transfer out of the General fund to the Criminal Court fund to help cover the costs of court operations that are expected to exceed its revenues.

**CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the Secretary-Treasurer, at the Webster Parish Police Jury, P. O. Box 389, Minden, Louisiana, 71058-0389, telephone number (318) 377-7564.

**Webster Parish Police Jury**

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## **BASIC FINANCIAL STATEMENTS**

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

**WEBSTER PARISH POLICE JURY**

**Statement of Net Position  
December 31, 2025**

|                                                 | <b>Statement A</b>                 |
|-------------------------------------------------|------------------------------------|
|                                                 | <b>PRIMARY<br/>GOVERNMENT</b>      |
|                                                 | <b>GOVERNMENTAL<br/>ACTIVITIES</b> |
| <b>ASSETS</b>                                   |                                    |
| Cash and equivalents                            | \$ 13,043,541                      |
| Investments                                     | 24,489,726                         |
| Receivables                                     | 7,788,488                          |
| Prepaid items                                   | 787,397                            |
| Net pension asset                               | 405,538                            |
| Capital assets not being depreciated            | 6,192,750                          |
| Capital assets, net of accumulated depreciation | 19,325,047                         |
| <b>TOTAL ASSETS</b>                             | <b>72,032,487</b>                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                                    |
| Deferred outflows related to OPEB               | 395,591                            |
| Deferred outflows related to pensions           | 603,493                            |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>     | <b>999,084</b>                     |
| <b>LIABILITIES</b>                              |                                    |
| Accounts and other payables                     | 736,516                            |
| Unearned revenue                                | 161,513                            |
| Long-term liabilities:                          |                                    |
| Long-term debt due within one year              |                                    |
| Compensated absences and OPEB                   | 247,950                            |
| Long-term debt due in more than one year        |                                    |
| Compensated absences                            | 136,404                            |
| OPEB liability                                  | 2,184,303                          |
| <b>TOTAL LIABILITIES</b>                        | <b>3,466,686</b>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>            |                                    |
| Deferred inflows related to OPEB                | 3,039,929                          |
| Deferred inflows related to pensions            | 348,611                            |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>      | <b>3,388,540</b>                   |
| <b>NET POSITION</b>                             |                                    |
| Net investment in capital assets                | 25,353,081                         |
| Restricted for:                                 |                                    |
| Solid waste collection, road and jail           | 5,943,553                          |
| Library                                         | 5,965,565                          |
| Road                                            | 4,034,469                          |
| Courthouse and health unit                      | 1,106,789                          |
| Criminal court                                  | 11,902                             |
| ARPA grant                                      | 109,829                            |
| Opioid abatement                                | 307,621                            |
| Unrestricted                                    | 23,343,536                         |
| <b>TOTAL NET POSITION</b>                       | <b>\$ 66,176,345</b>               |

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



WEBSTER PARISH POLICE JURY

Statement of Activities  
For the Year Ended December 31, 2025

Statement B

PRIMARY  
GOVERNMENT

GOVERNMENTAL  
ACTIVITIES

NET (EXPENSE)

PROGRAM REVENUES

| FUNCTIONS/PROGRAMS                                           | EXPENSES      | CHARGES FOR SERVICES | OPERATING                | CAPITAL                  | REVENUE AND             |
|--------------------------------------------------------------|---------------|----------------------|--------------------------|--------------------------|-------------------------|
|                                                              |               |                      | GRANTS AND CONTRIBUTIONS | GRANTS AND CONTRIBUTIONS | CHANGES IN NET POSITION |
| Primary Government: Governmental Activities:                 |               |                      |                          |                          |                         |
| General Government:                                          |               |                      |                          |                          |                         |
| Legislative                                                  | \$ 210,572    | \$ -                 | \$ -                     | \$ -                     | \$ (210,572)            |
| Judicial                                                     | 1,674,745     | 244,100              | -                        | -                        | (1,430,645)             |
| Elections                                                    | 153,817       | -                    | -                        | -                        | (153,817)               |
| Finance and administrative                                   | 1,587,037     | -                    | -                        | -                        | (1,587,037)             |
| Other general government:                                    | 462,783       | -                    | 73,201                   | -                        | (389,582)               |
| Public safety                                                | 1,586,996     | -                    | 295,970                  | -                        | (1,291,026)             |
| Public works                                                 | 4,603,962     | -                    | 1,101,755                | 28,960                   | (3,473,247)             |
| Health and welfare                                           | 1,157,983     | -                    | 206,686                  | -                        | (951,297)               |
| Culture and recreation                                       | 3,228,262     | 9,359                | -                        | -                        | (3,218,903)             |
| Economic development and assistance                          | 29,703        | -                    | -                        | -                        | (29,703)                |
| Interest on long-term debt                                   | 1,412         | -                    | -                        | -                        | (1,412)                 |
| Total governmental activities                                | \$ 14,697,272 | \$ 253,459           | \$ 1,677,612             | \$ 28,960                | (12,737,241)            |
| General revenues:                                            |               |                      |                          |                          |                         |
| Taxes:                                                       |               |                      |                          |                          |                         |
| Property taxes, levied for general purposes                  |               |                      |                          |                          | 6,852,358               |
| Sales taxes, levied for general purposes                     |               |                      |                          |                          | 4,482,723               |
| State revenue sharing                                        |               |                      |                          |                          | 224,824                 |
| Severance tax                                                |               |                      |                          |                          | 800,638                 |
| Grants and contributions not restricted to specific programs |               |                      |                          |                          | 4,803,377               |
| Fees, charges and commissions                                |               |                      |                          |                          | 178,599                 |
| Licenses and permits                                         |               |                      |                          |                          | 536,591                 |
| Interest and investment earnings                             |               |                      |                          |                          | 1,918,358               |
| Miscellaneous                                                |               |                      |                          |                          | 946,161                 |
| Total general revenues                                       |               |                      |                          |                          | 20,743,629              |
| Change in net position                                       |               |                      |                          |                          | 8,006,388               |
| Net position - beginning                                     |               |                      |                          |                          | 58,169,957              |
| Net position - ending                                        |               |                      |                          | \$                       | 66,176,345              |

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

**Webster Parish Police Jury**

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## **BASIC FINANCIAL STATEMENTS**

### **Fund Financial Statements (FFS)**

**WEBSTER PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**

**Balance Sheet  
December 31, 2025**

|                                                                               | <u><b>GENERAL</b></u> | <u><b>SALES TAX</b></u> | <u><b>LIBRARY</b></u> |
|-------------------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|
| <b>ASSETS</b>                                                                 |                       |                         |                       |
| Cash and cash equivalents                                                     | \$ 2,951,155          | \$ 5,700,663            | \$ 2,130,776          |
| Investments                                                                   | 24,489,726            | -                       | -                     |
| Receivables                                                                   | 1,622,231             | 426,153                 | 3,749,915             |
| Interfund receivables                                                         | 7,808                 | -                       | -                     |
| Prepaid items                                                                 | 518,744               | 27,275                  | 217,035               |
| <b>TOTAL ASSETS</b>                                                           | <u>29,589,664</u>     | <u>6,154,091</u>        | <u>6,097,726</u>      |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                       |                         |                       |
| <b>Liabilities:</b>                                                           |                       |                         |                       |
| Accounts and other payables                                                   | 257,013               | 183,263                 | 184,787               |
| Interfund payables                                                            | -                     | -                       | -                     |
| Unearned revenue                                                              | -                     | -                       | -                     |
| <b>TOTAL LIABILITIES</b>                                                      | <u>257,013</u>        | <u>183,263</u>          | <u>184,787</u>        |
| <b>Deferred Inflows of Resources:</b>                                         |                       |                         |                       |
| Unavailable revenue - property taxes                                          | 168,953               | -                       | 532,347               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <u>168,953</u>        | <u>-</u>                | <u>532,347</u>        |
| <b>Fund balances:</b>                                                         |                       |                         |                       |
| Nonspendable - prepaid items                                                  | 518,744               | 27,275                  | 217,035               |
| Restricted                                                                    | 1,883,633             | 5,943,553               | 5,163,557             |
| Committed                                                                     | 2,000,000             | -                       | -                     |
| Unassigned                                                                    | 24,761,321            | -                       | -                     |
| <b>TOTAL FUND BALANCES</b>                                                    | <u>29,163,698</u>     | <u>5,970,828</u>        | <u>5,380,592</u>      |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <u>\$ 29,589,664</u>  | <u>\$ 6,154,091</u>     | <u>\$ 6,097,726</u>   |

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

| Previously Reported<br>as Nonmajor 2024<br>SPECIAL 2.5<br>MILL TAX |                   | Statement C              |                      |
|--------------------------------------------------------------------|-------------------|--------------------------|----------------------|
|                                                                    | ARPA              | NONMAJOR<br>GOVERNMENTAL | TOTAL                |
| \$ 274,044                                                         | \$ 271,342        | \$ 1,715,561             | \$ 13,043,541        |
| -                                                                  | -                 | -                        | 24,489,726           |
| 899,433                                                            | -                 | 1,090,756                | 7,788,488            |
| -                                                                  | -                 | -                        | 7,808                |
| 3,613                                                              | -                 | 20,730                   | 787,397              |
| <u>1,177,090</u>                                                   | <u>271,342</u>    | <u>2,827,047</u>         | <u>46,116,960</u>    |
| 66,688                                                             | -                 | 44,765                   | 736,516              |
| -                                                                  | -                 | 7,808                    | 7,808                |
| -                                                                  | 161,513           | -                        | 161,513              |
| <u>66,688</u>                                                      | <u>161,513</u>    | <u>52,573</u>            | <u>905,837</u>       |
| <u>124,812</u>                                                     | <u>-</u>          | <u>147,068</u>           | <u>973,180</u>       |
| <u>124,812</u>                                                     | <u>-</u>          | <u>147,068</u>           | <u>973,180</u>       |
| 3,613                                                              | -                 | 20,730                   | 787,397              |
| 981,977                                                            | 109,829           | 2,606,676                | 16,689,225           |
| -                                                                  | -                 | -                        | 2,000,000            |
| -                                                                  | -                 | -                        | 24,761,321           |
| <u>985,590</u>                                                     | <u>109,829</u>    | <u>2,627,406</u>         | <u>44,237,943</u>    |
| <u>\$ 1,177,090</u>                                                | <u>\$ 271,342</u> | <u>\$ 2,827,047</u>      | <u>\$ 46,116,960</u> |

**Webster Parish Police Jury**

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## WEBSTER PARISH POLICE JURY

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2025

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     | Statement D          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| Total fund balances - governmental funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     | \$ 44,237,943        |
| Balance as of December 31, 2025 for net pension assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | 405,538              |
| <p>The cost of capital assets (land, buildings, furniture and equipment, and infrastructure) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Police Jury as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.</p> |                     |                      |
| Costs of capital assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 42,813,728       |                      |
| Accumulated depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u>(17,295,931)</u> |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     | 25,517,797           |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred inflows of resources - unavailable revenue in the governmental funds.                                                                                                                                                                                                                                                                                                                                                                                                               |                     | 973,180              |
| Deferred outflows of resources are not available to pay current period expenditures and, therefore, are not reported in the governmental funds.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     | 999,084              |
| Deferred inflows of resources are not due and payable in the current period and accordingly are not reported in the governmental funds.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     | (3,388,540)          |
| <p>Long-term liabilities applicable to the Police Jury's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.</p>                                                                                                                                                                                                                                                                                                                       |                     |                      |
| Balances at December 31, 2025 are:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     |                      |
| Long-term liabilities and related items                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |                      |
| Compensated absences payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (307,804)           |                      |
| OPEB liability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>(2,260,853)</u>  |                      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     | <u>(2,568,657)</u>   |
| Net position of governmental activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     | <u>\$ 66,176,345</u> |

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

**WEBSTER PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures and Changes**

**in Fund Balances**

**For the Year Ended December 31, 2025**

|                                             | <u>GENERAL</u>      | <u>SALES TAX</u>  | <u>LIBRARY</u>      |
|---------------------------------------------|---------------------|-------------------|---------------------|
| REVENUES                                    |                     |                   |                     |
| Local sources:                              |                     |                   |                     |
| Taxes:                                      |                     |                   |                     |
| Ad Valorem                                  | \$ 1,108,978        | \$ -              | \$ 3,600,880        |
| Sales and use                               | -                   | 4,482,723         | -                   |
| Licenses and permits                        | 536,591             | -                 | -                   |
| Intergovernmental revenues:                 |                     |                   |                     |
| Federal grants                              | 1,190,281           | -                 | -                   |
| State funds:                                |                     |                   |                     |
| Parish transportation funds                 | -                   | -                 | -                   |
| State revenue sharing                       | 62,414              | -                 | 60,830              |
| Severance taxes                             | 800,638             | -                 | -                   |
| Other                                       | 535,054             | -                 | -                   |
| Fees, charges, and commissions for services | 30,000              | -                 | -                   |
| Fines and forfeitures                       | 2,294               | -                 | 9,359               |
| Use of money and property                   | 1,565,257           | 136,250           | 87,537              |
| Other revenues                              | 355,490             | 48,442            | 63,842              |
|                                             | <u>6,186,997</u>    | <u>4,667,415</u>  | <u>3,822,448</u>    |
| TOTAL REVENUES                              |                     |                   |                     |
| EXPENDITURES                                |                     |                   |                     |
| Current:                                    |                     |                   |                     |
| General government:                         |                     |                   |                     |
| Legislative                                 | 247,447             | -                 | -                   |
| Judicial                                    | 946,133             | -                 | -                   |
| Elections                                   | 155,200             | -                 | -                   |
| Finance and administrative                  | 1,453,365           | -                 | -                   |
| Other general government                    | 457,529             | -                 | -                   |
| Public safety                               | 790,773             | 1,653,390         | -                   |
| Public works                                | 388,330             | 2,023,422         | -                   |
| Health and welfare                          | 348,221             | -                 | -                   |
| Culture and recreation                      | 7,904               | -                 | 2,938,098           |
| Economic development and assistance         | 29,703              | -                 | -                   |
| Capital outlay                              | -                   | -                 | 1,364,933           |
| Debt service:                               |                     |                   |                     |
| Principal retirement                        | -                   | -                 | -                   |
| Interest and bank charges                   | -                   | -                 | -                   |
|                                             | <u>4,824,605</u>    | <u>3,676,812</u>  | <u>4,303,031</u>    |
| TOTAL EXPENDITURES                          |                     |                   |                     |
| EXCESS (DEFICIENCY) OF REVENUES             |                     |                   |                     |
| OVER EXPENDITURES                           | <u>\$ 1,362,392</u> | <u>\$ 990,603</u> | <u>\$ (480,583)</u> |



| Previously Reported<br>as Nonmajor 2024<br>SPECIAL 2.5<br>MILL TAX | ARPA      | NONMAJOR<br>GOVERNMENTAL | Statement E<br>TOTAL |
|--------------------------------------------------------------------|-----------|--------------------------|----------------------|
| \$ 853,960                                                         | \$ -      | \$ 936,598               | \$ 6,500,416         |
| -                                                                  | -         | -                        | 4,482,723            |
| -                                                                  | -         | -                        | 536,591              |
| -                                                                  | 2,362,851 | -                        | 3,553,132            |
| -                                                                  | -         | 474,115                  | 474,115              |
| 50,338                                                             | -         | 51,242                   | 224,824              |
| -                                                                  | -         | -                        | 800,638              |
| -                                                                  | -         | -                        | 535,054              |
| 2,353                                                              | -         | 146,246                  | 178,599              |
| -                                                                  | -         | 241,806                  | 253,459              |
| 12,894                                                             | 47,114    | 69,306                   | 1,918,358            |
| -                                                                  | -         | 467,796                  | 935,570              |
| 919,545                                                            | 2,409,965 | 2,387,109                | 20,393,479           |
| -                                                                  | -         | -                        | 247,447              |
| 47,840                                                             | -         | 954,743                  | 1,948,716            |
| -                                                                  | -         | -                        | 155,200              |
| -                                                                  | -         | -                        | 1,453,365            |
| -                                                                  | -         | -                        | 457,529              |
| -                                                                  | 2,400,000 | -                        | 4,844,163            |
| -                                                                  | -         | 2,013,174                | 4,424,926            |
| 808,973                                                            | -         | -                        | 1,157,194            |
| -                                                                  | -         | -                        | 2,946,002            |
| -                                                                  | -         | -                        | 29,703               |
| -                                                                  | -         | 367,015                  | 1,731,948            |
| -                                                                  | -         | 250,000                  | 250,000              |
| -                                                                  | -         | 2,805                    | 2,805                |
| 856,813                                                            | 2,400,000 | 3,587,737                | 19,648,998           |
| \$ 62,732                                                          | \$ 9,965  | \$ (1,200,628)           | \$ 744,481           |

(CONTINUED)

**WEBSTER PARISH POLICE JURY**

**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures and Changes**

**in Fund Balances**

**For the Year Ended December 31, 2025**

|                                        | <u>GENERAL</u>              | <u>SALES TAX</u>            | <u>LIBRARY</u>              |
|----------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| OTHER FINANCING SOURCES (USES)         |                             |                             |                             |
| Transfers in                           | \$ 156,068                  | \$ 32,932                   | \$ -                        |
| Transfers out                          | (365,000)                   | -                           | (252,805)                   |
| Sale of surplus property               | -                           | -                           | 11,096                      |
|                                        | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| TOTAL OTHER FINANCING SOURCES (USES)   | (208,932)                   | 32,932                      | (241,709)                   |
|                                        | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| NET CHANGE IN FUND BALANCES            | 1,153,460                   | 1,023,535                   | (722,292)                   |
| FUND BALANCES - BEGINNING              |                             |                             |                             |
| AS PREVIOUSLY REPORTED                 | 28,010,238                  | 4,947,293                   | 6,102,884                   |
| Adjustment from nonmajor to major fund | -                           | -                           | -                           |
|                                        | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| FUND BALANCES - BEGINNING              | 28,010,238                  | 4,947,293                   | 6,102,884                   |
| AS ADJUSTED                            | <u>                    </u> | <u>                    </u> | <u>                    </u> |
| FUND BALANCES - ENDING                 | <u>\$ 29,163,698</u>        | <u>\$ 5,970,828</u>         | <u>\$ 5,380,592</u>         |

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

|                                 |                   |                                  | Statement E          |
|---------------------------------|-------------------|----------------------------------|----------------------|
| <u>SPECIAL 2.5<br/>MILL TAX</u> | <u>ARPA</u>       | <u>NONMAJOR<br/>GOVERNMENTAL</u> | <u>TOTAL</u>         |
| \$ -                            | \$ -              | \$ 760,805                       | \$ 949,805           |
| -                               | -                 | (332,000)                        | (949,805)            |
| -                               | -                 | -                                | 11,096               |
| -                               | -                 | 428,805                          | 11,096               |
| 62,732                          | 9,965             | (771,823)                        | 755,577              |
| -                               | 99,864            | 4,322,087                        | 43,482,366           |
| 922,858                         | -                 | (922,858)                        | -                    |
| 922,858                         | 99,864            | 3,399,229                        | 43,482,366           |
| <u>\$ 985,590</u>               | <u>\$ 109,829</u> | <u>\$ 2,627,406</u>              | <u>\$ 44,237,943</u> |
|                                 |                   |                                  | (CONCLUDED)          |

**WEBSTER PARISH POLICE JURY**

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended December 31, 2025**

|                                                                                                                                                                                                                                                                                                                                                                                            | <b>Statement F</b>  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Total net change in fund balances - governmental funds                                                                                                                                                                                                                                                                                                                                     | \$ 755,577          |
| Amounts reported for governmental activities in the Statement of Activities are different because:                                                                                                                                                                                                                                                                                         |                     |
| Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the period:                                                                                      |                     |
| Capital outlay                                                                                                                                                                                                                                                                                                                                                                             | \$ 5,272,099        |
| Depreciation expense                                                                                                                                                                                                                                                                                                                                                                       | <u>(1,222,417)</u>  |
|                                                                                                                                                                                                                                                                                                                                                                                            | 4,049,682           |
| Loss on sale of asset.                                                                                                                                                                                                                                                                                                                                                                     | (525)               |
| Donations of capital assets are not reported in governmental funds.<br>For the government wide statements the donations are recognized as revenue.                                                                                                                                                                                                                                         | 1,947,648           |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                                                                                         | 351,942             |
| In the Statement of Activities, certain operating expenses- compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net change resulted in a decrease of \$66,301.                      | 66,301              |
| The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.                                                                                                         | 46,811              |
| Other post-employment benefits are reported in the governmental funds as expenditures when paid. The unfunded annual contributions is reported in the Statement of Activities as it accrues.                                                                                                                                                                                               | 537,539             |
| Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. | 1,413               |
| Issuance of long-term debt provides current financial resources of governmental funds, while the repayment consumes the current financial resources in the governmental funds. Neither transaction, however, has any effect on the Statement of Net Position.                                                                                                                              |                     |
| Principal payments on certificate of indebtedness                                                                                                                                                                                                                                                                                                                                          | <u>250,000</u>      |
| Change in net position of governmental activities.                                                                                                                                                                                                                                                                                                                                         | <u>\$ 8,006,388</u> |

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

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

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**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The Webster Parish Police Jury (the Police Jury) is the governing authority for Webster Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by twelve jurors representing the various districts within the parish who are elected to serve four-year terms.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government; to regulate the construction and maintenance of roads and bridges; to regulate the construction and maintenance of drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

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

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

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations that are fiscally dependent on the Police Jury and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**Webster Parish Police Jury  
Notes to the Financial Statements  
December 31, 2025**

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

| <u>Component Unit</u>                                          | <u>Method of Inclusion</u> | <u>Fiscal Year End</u> | <u>Criteria Used</u> |
|----------------------------------------------------------------|----------------------------|------------------------|----------------------|
| Included within the reporting entity:                          |                            |                        |                      |
| Twenty-sixth Judicial District Criminal Court Fund             | Blended                    | December 31            | 2 and 3              |
| Not included within the reporting entity:                      |                            |                        |                      |
| Webster Parish Office of Community Services (Community Action) |                            | December 31            | 1 and 3              |
| Webster Parish Communication District (E-911)                  |                            | December 31            | 3                    |
| Sarepta Waterworks District                                    |                            | December 31            | 1                    |
| Doyline Waterworks District                                    |                            | December 31            | 1                    |
| Springhill Fire Protection District                            |                            | December 31            | 1                    |
| Evergreen Fire Protection District                             |                            | December 31            | 1                    |
| Heflin Fire Protection District                                |                            | November 30            | 1                    |
| Cullen Fire Protection District                                |                            | December 31            | 1                    |
| Dixie Inn Fire Protection District                             |                            | June 30                | 1                    |
| Cotton Valley Fire Protection District                         |                            | December 31            | 1                    |

The Police Jury has chosen not to include the component units above in its basic financial statements; however, these are necessary in order for the Police Jury to be reporting in conformity with GAAP. Separate financial statements for the component units can be obtained by contacting the component unit. If these component units were included, it would be through discrete presentation.

The Police Jury is also responsible for appointing a majority of the members of the boards of the Doyline Fire Protection District but the Police Jury's accountability for the organization does not extend beyond making appointments.

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

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

**Governmental Funds**

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

**Sales Tax fund** - accounts for proceeds and use of sales taxes.

**Library fund** - accounts for the activities performed for the public library. The main source of revenue is ad valorem tax restricted for the library.

**Webster Parish Police Jury  
Notes to the Financial Statements  
December 31, 2025**

**Special 2.5 Mill Tax fund** - accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

**ARPA fund** - accounts for grant funding from the Coronavirus State Local Fiscal Recovery Fund authorized by American Rescue Plan Act of 2021.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-wide Financial Statements (GWFS)** The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflows/outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflow/outflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

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

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

**Fund Financial Statements (FFS)**

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

With this measurement focus, only current assets, current liabilities, and current deferred inflows and outflows of resources are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues** Ad valorem taxes and the related state revenue sharing are recorded in the year they are assessed. Ad valorem taxes are assessed on a calendar-year basis and become due on November 15 of each year and become delinquent on December 31. The taxes are normally collected in December of the



**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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current year and January and February of the ensuing year. The ad valorem tax receivable at December 31, 2025 was \$6,819,424.

Interest income on investments is recorded when earned and the income is available.

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

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

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

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

**D. ENCUMBRANCES** Outstanding encumbrances lapse at year-end. Authorization for the eventual expenditure will be included in the following year's budget appropriations. Encumbrance accounting is not employed in governmental funds.

Encumbrance accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

**E. CASH AND CASH EQUIVALENTS** Cash includes amounts petty cash, in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state in the United States or under the laws of United States.

**F. INVESTMENTS** Investments are limited by R.S. 33:2955 and the Police Jury's investment policy. If the original maturities of investments exceed 90 days they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The Police Jury reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Short-term investments are reported at amortized cost which approximates fair value. Long-term investments, those with original maturities greater than one (1) year, are valued at the last reported sales price at current exchange rates.

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

The Police Jury participates in the Louisiana Asset Management Pool, Inc., (LAMP) which is an external investment pool that is not SEC-registered. Because the LAMP is an arrangement sponsored by a type of governmental entity, it is exempt by statute from regulation by the SEC. LAMP is a 2a7-like 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 LA-R.S. 33.2955.

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 net asset 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.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of the LAMP.

LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.

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

**H. ELIMINATION AND RECLASSIFICATIONS** In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

**I. INVENTORY AND PREPAID ITEMS** Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. All inventory items are valued at cost using first-in, first-out method. Inventory is recorded using the consumption method.

**J. CAPITAL ASSETS** Capital assets for the Police Jury purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at their acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight line depreciation is used based on the following estimated useful lives:

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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|                                     |             |
|-------------------------------------|-------------|
| Buildings                           | 20-40 years |
| Infrastructure                      | 40 years    |
| Furniture and equipment             | 5-10 years  |
| Vehicles                            | 5-15 years  |
| Library books and related materials | 5 years     |
| Intangibles-software                | 5 years     |
| Intangibles-other                   | 5 years     |

GASB No. 34 requires the Police Jury to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Police Jury. The Police Jury does not and is not required to retroactively report infrastructure constructed before January 1, 2004. The Police Jury's policy is to capitalize infrastructure construction or improvements of \$250,000 or more.

**K. COMPENSATED ABSENCES** All full-time employees of the Police Jury and Criminal Court earn annual leave at rates varying from 10 to 25 days per year, depending on length of service. Employees may accumulate up to a maximum of 90 days of annual leave. Employees hired after January 1, 2006, may carry forward 30 days. No more than 30 days of annual leave will be paid out due to termination, retirement, or death of the employee. All full-time permanent employees earn one sick day per month. Sick leave may accumulate without limitation. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service. Employees are not compensated for accumulated sick leave upon separation of service.

Full-time employees of the Webster Parish Library earn from two to five weeks of vacation leave, depending on their job classification. Part-time employees earn vacation leave each year in proportion to the number of hours worked per week on a regular basis. Vacation leave can be accrued up to a maximum of six work weeks. Upon resignation or retirement, employees receive payment for unused vacation leave. Sick leave with pay is allowed for all full-time and part-time employees working on a regular basis in the amount of two work weeks per year. Sick leave can be accumulated up to a maximum of twelve work weeks. Sick leave lapses upon termination of employment.

The Police Jury recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled upon separation from employment. Based on the criteria listed, vacation and sick leave qualify for liability recognition. The liability for compensated absences is reported as incurred in the government-wide financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

**L. LIABILITIES** For government-wide reporting, the costs associated with the bonds, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred as established by GASB Statement No. 65.

For fund financial reporting, bond premiums and discounts, as well as issuance costs are recognized in the period the bonds are issued. Bond proceeds are reported as other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the accrual basis, the same basis as they are reported by the retirement systems. For this purpose, benefit

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**M. RESTRICTED NET POSITION** For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

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

It is the Police Jury's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**N. FUND EQUITY OF FUND FINANCIAL STATEMENTS** Fund balances are reported in the following categories:

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

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

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

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

**Unassigned:** Fund balance that is the residual classification for the General fund or a deficit fund balance in other funds.

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

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

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

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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**P. SALES TAXES** The Police Jury has a one half of one percent sales and use tax, which was passed by the voters at a special election on May 5, 1984. The tax went into effect on June 1, 1984, and will remain in effect for an indefinite period. The tax is to be used for solid waste collection and disposal; constructing, maintaining, and improving public roads, streets, highways and bridges; and constructing and renovating jail and penal farm facilities.

**Q. UNEARNED REVENUE** Unearned revenues arise when assets are recognized before the revenue recognition criteria have been satisfied, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the Police Jury has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

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

**S. LONG-TERM OBLIGATIONS** In the government-wide financial statements, long-term debt and other long-term obligations are reported a liability in the applicable governmental activities in the Statement of Net Position. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost, except any portion related to prepaid insurance costs are expensed in the period incurred. In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance cost, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the debt proceeds received, are reported as debt service expenditures.

**T. RISK MANAGEMENT** The Police Jury is exposed to various risks of losses related to torts, theft of, damage to, and destructions of assets; error and omissions; injuries to employees; and natural disasters. The Police Jury maintains insurance to cover such risk. In the past, the insurance has been sufficient to cover any settlements. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three fiscal years.

**U. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES** In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The Police Jury does have two items that qualify as deferred outflows of resources, which are related to OPEB and pension obligations. See Note 9 for additional information related to pensions and Note 17 for additional information related to OPEB.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The Police Jury has items that qualify for reporting in this category. One of the items arise under the modified accrual basis of accounting, *unavailable revenue*, which is reported only in the governmental funds balance sheet as unavailable property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items that qualify as deferred inflow of resources related to OPEB and pension obligations. See Note 9 for additional information related to pensions and Note 17 for additional information related to OPEB.

**Webster Parish Police Jury**  
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**NOTE 2 - STEWARDSHIP** This fund had actual expenditures over budgeted expenditures for the year ended December 31, 2025 as detailed below:

| <u>Fund</u>          | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|----------------------|-----------------|---------------|-----------------|
| Sales Tax            | \$ 3,620,189    | \$ 3,676,812  | \$ (56,623)     |
| Special 2.5 Mill Tax | 846,745         | 856,813       | (10,068)        |

**NOTE 3 - LEVIED TAXES** The Police Jury levies taxes on real and business personal property located within Webster Parish's boundaries. Property taxes are levied by the Police Jury on property values assessed by the Webster Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Webster Parish Sheriff's Office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

Property Tax Calendar

|                              |                                      |
|------------------------------|--------------------------------------|
| Millage rates adopted/levied | June 3, 2025                         |
| Tax bills mailed             | On or about November 1, 2025         |
| Due date                     | December 31, 2025                    |
| Collection dates             | December 31, 2025 through April 2026 |
| Penalty and interest accrue  | January 1, 2026                      |
| Tax sale – 2025 property     | May 2026                             |

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

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

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2024. Total assessed value was \$391,517,160 in calendar year 2025. Louisiana state law exempts the first \$75,000 of the assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$62,307,710 of the assessed value in calendar year 2025.

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

The calendar year tax roll is prepared by the parish tax assessor in November of each year. The amount of property taxes to be collected occurs in December 2025 and January and February 2026. All property taxes are recorded in the general, special revenue and debt service funds. The Police Jury considers the lien date (January 1, 2026) as the date an enforceable legal claim occurs for 2025 property taxes. Property tax revenue is recognized in the period for which the taxes are levied (budgeted).

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Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property. Therefore, there is no allowance for uncollectible taxes.

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

| <u>Parish-wide taxes:</u>                                                                | <u>Maximum<br/>Millage Rate</u> | <u>Authorized/<br/>Levied Rate</u> |
|------------------------------------------------------------------------------------------|---------------------------------|------------------------------------|
| General maintenance                                                                      | 6.40                            | 6.40                               |
| Library maintenance and operation                                                        | 12.43                           | 11.68                              |
| Courthouse, health unit, and agricultural extension<br>service maintenance and operation | 2.78                            | 2.77                               |
| <u>District taxes:</u>                                                                   |                                 |                                    |
| Road District A construction and maintenance                                             | 2.65                            | 2.62                               |
| Road District B construction and maintenance                                             | 3.95                            | 3.95                               |

**NOTE 4 - DEPOSITS** At December 31, 2025, the Police Jury had cash and cash equivalents (book balances) as follows:

|                                                             |                             |
|-------------------------------------------------------------|-----------------------------|
| Demand deposits (cash and cash equivalents per Statement A) | \$ 13,043,316               |
| Time deposits (reported as investments per Statement A)     | 2,886,570                   |
| Petty cash (cash and cash equivalents per Statement A)      | 225                         |
| Total                                                       | <u><u>\$ 15,930,111</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.

**Custodial Credit Risk-Deposits:** At year-end, the bank balance for the Police Jury was \$17,466,300. Of the bank balance, \$2,393,107 was covered by federal depository insurance. The remaining balance, \$15,073,193 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Police Jury's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand. The Police Jury's policy does not address custodial credit risk.

**Interest Rate Risk-Deposits:** The Police Jury's policy does not address interest rate risk.

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
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**NOTE 5 - INVESTMENTS** The Police Jury measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows: Level 1 inputs are quoted prices for identical investments in active markets; Level 2 inputs are other observable inputs other than level 1; and Level 3 inputs are unobservable inputs.

At year end, the Police Jury investment balances were as follows:

| Investment                                | Hierarchy | Maturities | Credit Rating | Fair Value Carrying Amount | % of Investments |
|-------------------------------------------|-----------|------------|---------------|----------------------------|------------------|
| External investment pool - LAMP           | Level II  | < 1 year   | AAAm          | \$ 4,250                   | 0%               |
| US Treasury                               | Level I   | < 3 years  | N/A           | 881,184                    | 4%               |
| US Treasury                               | Level I   | 3-5 years  | N/A           | 1,172,887                  | 5%               |
| US Treasury                               | Level I   | 6+ years   | N/A           | 7,333,869                  | 34%              |
| Federal Home Mortgage                     | Level I   | < 3 years  | AA+           | 992,755                    | 5%               |
| Mortgage Backed Securities                | Level I   | < 3 years  | N/A           | 847,672                    | 4%               |
| Mortgage Backed Securities                | Level I   | 3-5 years  | N/A           | 92,411                     | 0%               |
| Mortgage Backed Securities                | Level I   | 6+ years   | N/A           | 2,623,559                  | 12%              |
| Municipal Bonds                           | Level I   | < 3 years  | BBB+          | 4,548,480                  | 21%              |
| Municipal Bonds                           | Level I   | 3-5 years  | A             | 1,734,928                  | 8%               |
| Collateralized Mortgage Obligations       | Level I   | 6+ years   | N/A           | 1,371,161                  | 6%               |
| Total investments                         |           |            |               | 21,603,156                 |                  |
| Time deposits reported as investments     |           |            |               | 2,886,570                  |                  |
| Total investments reported as Statement A |           |            |               | <u>\$ 24,489,726</u>       |                  |

Investments held at December 31, 2025 includes \$4,250 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is a 2a7-like investment pool.

**Credit Risk:** LAMP is rated AAAm by Standard and Poor's. The Police Jury's policy does not address credit risk.

**Custodial Credit Risk-Investments:** 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. The Police Jury's policy does not address credit risk.

**Concentration of Credit Risk:** Pooled investments are excluded from the 5 percent disclosure requirement.

**Interest Rate Risk:** LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The WAM for LAMP's investments is 68 days as of December 31, 2025. The Police Jury's policy does not address interest rate risk.



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**NOTE 6 - RECEIVABLES** The following is a summary of receivables at December 31, 2025:

| <u>Class of Receivables</u>                    | <u>General</u>      | <u>Sales Tax</u>  | <u>Library</u>      | <u>Special 2.5<br/>Mill Tax</u> | <u>Nonmajor<br/>Governmental</u> | <u>Total</u>        |
|------------------------------------------------|---------------------|-------------------|---------------------|---------------------------------|----------------------------------|---------------------|
| Ad valorem taxes                               | \$ 1,171,713        | \$ -              | \$ 3,749,093        | \$ 899,297                      | \$ 999,321                       | \$ 6,819,424        |
| Sales and use taxes                            | -                   | 426,153           | -                   | -                               | -                                | 426,153             |
| Intergovernmental                              | 443,054             | -                 | -                   | -                               | 44,964                           | 488,018             |
| Fees, charges, and<br>commissions for services | 7,464               | -                 | 731                 | -                               | 15,275                           | 23,470              |
| Other                                          | -                   | -                 | 91                  | 136                             | 31,196                           | 31,423              |
| Total                                          | <u>\$ 1,622,231</u> | <u>\$ 426,153</u> | <u>\$ 3,749,915</u> | <u>\$ 899,433</u>               | <u>\$ 1,090,756</u>              | <u>\$ 7,788,488</u> |

Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, no allowance for doubtful accounts has been established for ad valorem taxes. The balance of remaining classes of accounts receivable is also expected to be collected in full; therefore, no allowance for doubtful accounts has been established.

**NOTE 7 - CAPITAL ASSETS** The following schedule presents changes in capital assets for governmental activities:

|                                              | <u>Balance at<br/>Beginning</u> | <u>Additions</u>    | <u>Deletions</u> | <u>Balance at<br/>Ending</u> |
|----------------------------------------------|---------------------------------|---------------------|------------------|------------------------------|
| Governmental activities                      |                                 |                     |                  |                              |
| Capital assets, not being depreciated        |                                 |                     |                  |                              |
| Land                                         | \$ 1,079,864                    | \$ -                | \$ 525           | \$ 1,079,339                 |
| Construction in progress                     | 511,358                         | 4,602,053           | -                | 5,113,411                    |
| Total capital assets, not being depreciated  | <u>1,591,222</u>                | <u>4,602,053</u>    | <u>525</u>       | <u>6,192,750</u>             |
| Capital assets, being depreciated            |                                 |                     |                  |                              |
| Buildings and improvements                   | 15,241,358                      | 2,133,380           | -                | 17,374,738                   |
| Infrastructure                               | 9,655,290                       | -                   | -                | 9,655,290                    |
| Furniture, equipment & vehicles              | 7,576,781                       | 348,469             | 44,932           | 7,880,318                    |
| Library books and information materials      | 1,691,687                       | 135,845             | 116,900          | 1,710,632                    |
| Total capital assets, being depreciated      | <u>34,165,116</u>               | <u>2,617,694</u>    | <u>161,832</u>   | <u>36,620,978</u>            |
| Less accumulated depreciation:               |                                 |                     |                  |                              |
| Buildings and improvements                   | 7,803,450                       | 427,554             | -                | 8,231,004                    |
| Infrastructure                               | 1,251,236                       | 253,586             | -                | 1,504,822                    |
| Furniture, equipment & vehicles              | 5,905,442                       | 372,786             | 44,932           | 6,233,296                    |
| Library books and information materials      | 1,275,218                       | 168,491             | 116,900          | 1,326,809                    |
| Total accumulated depreciation               | <u>16,235,346</u>               | <u>1,222,417</u>    | <u>161,832</u>   | <u>17,295,931</u>            |
| Total capital assets, being depreciated, net | <u>17,929,770</u>               | <u>1,395,277</u>    | <u>-</u>         | <u>19,325,047</u>            |
| Governmental activities capital assets, net  | <u>\$ 19,520,992</u>            | <u>\$ 5,997,330</u> | <u>\$ 525</u>    | <u>\$ 25,517,797</u>         |

**Webster Parish Police Jury**  
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Depreciation expense was charged to the governmental activities as follows:

|                          |                            |
|--------------------------|----------------------------|
| Judicial                 | \$ 18,566                  |
| Finance & administrative | 196,181                    |
| Other general government | 4,609                      |
| Public safety            | 136,601                    |
| Public works             | 455,872                    |
| Health & welfare         | 39,976                     |
| Culture & recreation     | 370,612                    |
| Total                    | <u><u>\$ 1,222,417</u></u> |

**NOTE 8 - ACCOUNTS AND OTHER PAYABLES** The accounts and other payables for December 31, 2025 fiscal year end are as follows:

|                          | General Fund             | Sales Tax                | Library                  | Special 2.5 Mill<br>Tax | Nonmajor<br>Governmental | Total                    |
|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| Vendors                  | \$ 215,975               | \$ 179,270               | \$ 50,344                | \$ 34,804               | \$ 5,081                 | \$ 485,474               |
| Pension - ad valorem tax | 41,038                   | -                        | 134,443                  | 31,884                  | 35,463                   | 242,828                  |
| Utilities                | -                        | 3,993                    | -                        | -                       | -                        | 3,993                    |
| Due to other governments | -                        | -                        | -                        | -                       | 4,221                    | 4,221                    |
|                          | <u><u>\$ 257,013</u></u> | <u><u>\$ 183,263</u></u> | <u><u>\$ 184,787</u></u> | <u><u>\$ 66,688</u></u> | <u><u>\$ 44,765</u></u>  | <u><u>\$ 736,516</u></u> |

Pension - ad valorem tax represents amounts withheld from the Police Jury's ad valorem taxes for Sheriff pension collection costs.

**NOTE 9 - PENSION PLAN** The Police Jury is a participating employer in a statewide, public employee retirement system, the Parochial Employees' Retirement System of Louisiana (System). The System has a separate board of trustees and administers a cost-sharing, multiple-employer defined benefit pension plan. The System is composed of two plans, Plan A and Plan B, with separate asset and benefit provisions. All employees of the Police Jury are members of Plan A. The authority to establish and amend the benefit terms of the System was granted to the Board of Trustees and the Louisiana Legislature by Title 11 of the Louisiana Revised Statutes. The System issues a public report that includes financial statements and required supplementary information. Copies of the report for the System may be obtained at [www.persla.org](http://www.persla.org).

**General Information about the Pension Plan**

**Plan Description/Benefits Provided**

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

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

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The retirement allowance is equal to 3% of the member's final compensation multiplied by the member's years of creditable service. The retirement allowance may not exceed the greater of one hundred percent of member's final salary of final compensation. Final compensation for members hired before January 1, 2007, refers to the highest 36 months of consecutive or joined service; final compensation for members hired after December 31, 2006, refers to the highest 60 months of consecutive or joined service.

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

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

**Deferred Retirement Option Plan**

In lieu of terminating employment and accepting a service retirement, any member who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for 3 years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at the participant's option, a lump sum from the account equal to the payments into the account, a true annuity based upon the account balance in that fund or roll over the fund to an individual retirement account.

**Cost of Living Adjustments**

The Board is authorized to provide a cost-of-living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

**Contributions**

Contributions for all members are established by statute at 9.5% of compensation and are deducted from the member's salary and remitted by the participating employer. According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34%, based on the December 2024 report and the actual contribution rate was 11.50% or \$358,716. For fiscal year ended December 31, 2025, the actual contribution rate was 11.00% or \$344,396. According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. The Police Jury's proportionate share of non-employer contributions was \$42,110 and was recognized as revenue by the Police Jury.

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

At December 31, 2025, the Police Jury reported a liability (asset) of \$(405,538) for its proportionate share of the Net Pension Liability (Asset) (NPA). The NPL (NPA) was measured as of December 31, 2024, and the total pension assets and liabilities used to calculate the NPL (NPA) were determined by actuarial valuations as of that date. This liability (asset) will be liquidated by the General fund and special revenue funds with recorded salaries. The Police Jury's proportions of the NPL (NPA) were based on projections of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of December 31, 2024, the most recent measurement date, the Police Jury's proportions and the changes in proportion from the prior measurement date were .403268%, or a decrease of .0141650%.

The following reflects the changes in the net pension liability (asset):

| Beginning<br>Balances | Additions/Changes in<br>Estimates | Deletions  | Ending Balance |
|-----------------------|-----------------------------------|------------|----------------|
| \$ 397,698            | \$ (458,840)                      | \$ 344,396 | \$ (405,538)   |

For the year ended December 31, 2025, the Police Jury recognized a total pension expense of \$297,585. The Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions as components of unrestricted net position from the following sources:

|                                                                                                               | <b>Deferred Outflows</b> | <b>Deferred Inflows</b> |
|---------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------|
| Differences between expected and actual experience                                                            | \$ 247,481               | \$ 35,252               |
| Change in assumptions                                                                                         | -                        | 44,624                  |
| Net difference between projected and actual earnings on pension plan investments                              | -                        | 267,046                 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 11,616                   | 1,689                   |
| Employer contributions after measurement date                                                                 | 344,396                  | -                       |
| Total                                                                                                         | <u>\$ 603,493</u>        | <u>\$ 348,611</u>       |

Deferred outflows of resources related to pensions resulting from the Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the NPL (NPA) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

|      |            |
|------|------------|
| 2026 | \$ 156,649 |
| 2027 | 364,070    |
| 2028 | (408,992)  |
| 2029 | (201,241)  |

**Webster Parish Police Jury  
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*Actuarial Assumptions*

The total pension liability for PERS in the December 31, 2024, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurements:

|                                            |                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation Date</b>                      | December 31, 2024                                                                                                                                                                                                                                                                                                                                      |
| <b>Actuarial Cost Method</b>               | Entry Age Normal Cost                                                                                                                                                                                                                                                                                                                                  |
| <b>Expected Remaining Service Lives</b>    | 4 years                                                                                                                                                                                                                                                                                                                                                |
| <b>Investment Rate of Return</b>           | 6.40%, net of investment expense, including inflation                                                                                                                                                                                                                                                                                                  |
| <b>Inflation Rate</b>                      | 2.30%                                                                                                                                                                                                                                                                                                                                                  |
| <b>Mortality - Non-disabled</b>            | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using the MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. |
| <b>Mortality - Disabled</b>                | Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.                                                                                                                                                                           |
| <b>Salary Increases</b>                    | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                    |
| <b>Cost of Living Adjustments</b>          | Not substantively automatic                                                                                                                                                                                                                                                                                                                            |
| <b>Termination, Disability, Retirement</b> | Projected based on a 5 year (January 1, 2018 - December 31, 2022) experience study                                                                                                                                                                                                                                                                     |

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

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Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2024, are summarized in the following table:

| Asset Class                        | Target<br>Allocation | LT Expected Real<br>Rate of Return |
|------------------------------------|----------------------|------------------------------------|
| Fixed income                       | 37%                  | 1.08%                              |
| Equity                             | 47%                  | 2.82%                              |
| Alternatives                       | 15%                  | 0.76%                              |
| Real assets                        | 1%                   | 0.07%                              |
| Total                              | 100%                 | 4.73%                              |
| Inflation                          |                      | 2.40%                              |
| Expected arithmetic nominal return |                      | 7.13%                              |

*Discount Rate* The discount rate used to measure the total pension liability (asset) was 6.40%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

| 1.0% Decrease | Current<br>Discount Rate<br>6.40% | 1.0% Increase  |
|---------------|-----------------------------------|----------------|
| \$ 2,069,589  | \$ (405,538)                      | \$ (2,483,118) |

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

*Payables to the Pension Plan* At December 31, 2025, the Police Jury had no payables for the December 2025 employee and employer legally required contributions.

**NOTE 10 - COMPENSATED ABSENCES** At December 31, 2025, employees of the Police Jury, Library, and Criminal Court had accumulated \$307,804 of employee leave benefits. The liability for compensated absences includes salary related benefits, where applicable.

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

**NOTE 11 - LONG-TERM LIABILITIES** The following is a summary of the long-term liabilities' transactions and balances for the year ended December 31:

|                                         | Beginning<br>Balance | Additions           | Deletions         | Ending<br>Balance   | Amounts Due<br>Within One<br>year |
|-----------------------------------------|----------------------|---------------------|-------------------|---------------------|-----------------------------------|
| Governmental Activities:                |                      |                     |                   |                     |                                   |
| Direct Borrowing and Private Placement: |                      |                     |                   |                     |                                   |
| Limited tax certificate of indebtedness | \$ 250,000           | \$ -                | \$ 250,000        | \$ -                | \$ -                              |
| Compensated absences *                  | 374,105              | -                   | 66,301            | 307,804             | 171,400                           |
| Net pension liability (asset)           | 397,698              | (458,840)           | 344,396           | (405,538)           | -                                 |
| OPEB liability                          | 2,180,925            | 156,478             | 76,550            | 2,260,853           | 76,550                            |
| Total                                   | <u>\$ 3,202,728</u>  | <u>\$ (302,362)</u> | <u>\$ 737,247</u> | <u>\$ 2,163,119</u> | <u>\$ 247,950</u>                 |

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

**NOTE 12 - CRIMINAL COURT FUND** Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court fund at year end-be transferred to the parish General fund. The Criminal Court had a fund balance at the end of the year of \$46,435. Due to the General fund transferring \$365,000 during the fiscal year to the Criminal Court fund to cover excess expenses, the General fund chose not to transfer one-half of the remaining fund balance from the Criminal Court fund and decided to leave the fund balance intact to assist in a reduction of future transfers from the General fund to the criminal court for excess expenses.

**NOTE 13 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Transfers In/Out**

| <u>Transferred In</u> | <u>Transferred Out</u> | <u>Amount</u>     |
|-----------------------|------------------------|-------------------|
| General Fund          | Nonmajor Governmental  | \$ 156,068        |
| Sales Tax             | Nonmajor Governmental  | 32,932            |
| Nonmajor Governmental | General Fund           | 365,000           |
| Nonmajor Governmental | Library                | 252,805           |
| Nonmajor Governmental | Nonmajor Governmental  | 143,000           |
| Total                 |                        | <u>\$ 949,805</u> |

Transfer from the General fund to the Nonmajor Governmental funds was to cover shortfalls in the Criminal Court fund. Transfer between Nonmajor Governmental funds was due to a transfer from Opioid fund to Criminal Court fund to cover costs of coroner and criminal court expenses. Additionally, the transfer from the Library fund was to the Nonmajor Governmental debt service fund due to the required sinking fund payment.

**Interfund Receivables/Payables**

| <u>Receivable Fund</u> | <u>Payable Fund</u>   | <u>Amount</u> |
|------------------------|-----------------------|---------------|
| General Fund           | Nonmajor Governmental | \$ 7,808      |

The purpose of the receivable to the General fund was to reimburse expenses paid at year end.

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

**NOTE 14 - LITIGATION AND CLAIMS**

**Litigation** At December 31, 2025, the Police Jury was involved in a litigation. It is the opinion of legal counsel for the Police Jury that ultimate resolution of the litigation would not materially affect the financial statements.

**Grant Disallowances** The Police Jury participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach based on the total received in the fiscal year. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grant.

**FEMA Contractor** In 2016, the Police Jury hired a 3<sup>rd</sup> party contractor to assist with the oversight of the reporting of project worksheets, reimbursement request forms, and quarterly reports, that are required to be submitted to the State of Louisiana for the expenditures incurred for repairs resulting from flood damages. The contractor has submitted invoices for their costs of time spent from 2016-2019 to the Police Jury totaling \$1,240,093 in which the Police Jury had paid \$248,111 in previous years. The remaining balance of \$991,982 is being questioned by the Police Jury regarding the validity of these costs. Additionally, it was noted that the Police Jury had not received any additional invoices from the contractor in the 2025 fiscal year end. Therefore, the Police Jury has not recorded a liability on December 31, 2025 for these outstanding invoices.

**NOTE 15 - RISK MANAGEMENT** The Police Jury is at risk for property damage, liability, and theft which are covered by commercial insurance through the Traveler's Insurance Company. The Police Jury is responsible only for the payment of premiums. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

**NOTE 16 - OPIOID SETTLEMENT** The State of Louisiana and participating local governments have reached settlement agreements with certain Manufacturers and Pharmacies that resolved opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers. As provided under the settlement agreements, the amounts distributed are net of amounts attributable to prior settlements between the Defendants and certain states/subdivisions, including amounts for attorneys' fees and costs.

Louisiana settlement proceeds will be distributed directly to parish governments and sheriffs. The Louisiana Memorandum of Understanding (MOU) established guidelines and details regarding the limitations on expenditures and amounts to be received by each entity. According to the MOU Webster Parish is to receive .72% of current and future settlement amounts. Webster Parish Police Jury received \$289,143 in fiscal year 2025. Future settlement amounts are contingent on the ability of the pharmaceutical manufacturers to pay.

**NOTE 17 - OTHER POST EMPLOYMENT BENEFITS (OPEB)**

**Plan description** - The Police Jury provides certain continuing health care and life insurance benefits for its retired employees on a pay-as-you-go basis. The Police Jury's OPEB plan is a single-employer defined benefit "substantive plan" as understood by past practices of the Police Jury and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communication to plan members. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. The benefits and similar benefits for active employees are provided through an insurance program, whose monthly premiums are paid jointly by the employee and the Police Jury. The OPEB plan does not issue a stand-alone financial report. Additionally, no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.



**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

**Benefits Provided and Funding Policy** - The insurance for retired individuals is provided through the Police Jury's group plan, which covers both active and retired members. Employees do not contribute to their post-employment benefits cost until they become retirees and begin receiving those benefits. Contribution amounts are approximately 13% retiree/87% employer of the stated costs of healthcare coverage. The retiree pays 100% of any elected dependent medical coverage and for dental and life insurance elected in retirement.

**Employees Covered by Benefit Terms** - At December 31, 2025, the following employees were covered by the benefit terms:

|                                                                       |           |
|-----------------------------------------------------------------------|-----------|
| Inactive employees or beneficiaries currently receiving benefit       | 19        |
| Inactive employees entitled to but not yet receiving benefit payments | 0         |
| Active employees                                                      | 39        |
| Total                                                                 | <u>58</u> |

**Total OPEB Liability** - The Police Jury's total OPEB liability of \$2,260,853 was measured as of December 31, 2025 and was determined by an actuarial valuation as of December 31, 2024. The OPEB liability will be liquidated by the General fund.

The total OPEB liability is based on census information as of December 31, 2024, and benefit payments and salary information as of December 31, 2024.

**Actuarial Assumptions and Other Inputs** - The total OPEB liability for December 31, 2025, using the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                                          |                                                                                   |
|------------------------------------------|-----------------------------------------------------------------------------------|
| Actuarial method                         | Individual entry age normal cost - Level percentage of projected salary           |
| Discount rate                            | 4.28% Bond Pay GO-20 bond index                                                   |
| Healthcare trend                         | Level 4.50% trend rate                                                            |
| Mortality                                | RPH-2014 total table with projection MP-2021                                      |
| Turnover                                 | Range from 25% with zero years of service to 1% with twenty plus years of service |
| Retirement rates                         | Range from 15% for age 45 to 14% for age 65                                       |
| Salary increase                          | 3.50%                                                                             |
| Retirees' share of benefit-related costs | 13%                                                                               |

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

**Changes in the Total OPEB Liability:**

|                                                   | <u>Total OPEB<br/>Liability</u> |
|---------------------------------------------------|---------------------------------|
| Balance at January 1, 2025                        | \$ 2,180,925                    |
| Changes for the year:                             |                                 |
| Service cost                                      | 62,114                          |
| Interest                                          | 94,364                          |
| Difference between expected and actual experience | -                               |
| Changes in assumptions and other inputs           | -                               |
| Benefit payments                                  | <u>(76,550)</u>                 |
| Net changes                                       | 79,928                          |
| Balance at December 31, 2025                      | <u><u>\$ 2,260,853</u></u>      |

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate** - The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower and one percentage point higher than the current discount rate.

|                      | 1% Decrease<br><u>(3.28%)</u> | Discount Rate<br><u>(4.28%)</u> | 1% Increase<br><u>(5.28%)</u> |
|----------------------|-------------------------------|---------------------------------|-------------------------------|
| Total OPEB liability | \$ 2,643,624                  | \$ 2,260,853                    | \$ 1,950,489                  |

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates** - The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower and one percentage point higher than the current healthcare cost trend rates.

|                      | 1% Decrease<br><u>(3.50%)</u> | Trend Rate<br><u>(4.50%)</u> | 1% Increase<br><u>(5.50%)</u> |
|----------------------|-------------------------------|------------------------------|-------------------------------|
| Total OPEB liability | \$ 1,905,228                  | \$ 2,260,853                 | \$ 2,718,646                  |

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB** - For the year ended December 31, 2025, the Police Jury recognized OPEB benefit of \$460,989. At December 31, 2025, the Police Jury reported deferred outflows/inflows of resources related to OPEB from the following sources:

|                                                    | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>(Inflows) of<br/>Resources</u> |
|----------------------------------------------------|-----------------------------------------------|------------------------------------------------|
| Differences between expected and actual experience | \$ 178,260                                    | \$ 2,590,836                                   |
| Changes of assumptions/inputs                      | 217,331                                       | 449,093                                        |
| Total                                              | <u><u>\$ 395,591</u></u>                      | <u><u>\$ 3,039,929</u></u>                     |

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

Amounts reported as deferred outflows/inflows (net) of resources related to OPEB will be recognized in OPEB expense as follows:

|       |              |
|-------|--------------|
| 2026  | \$ (617,467) |
| 2027  | (757,519)    |
| 2028  | (760,654)    |
| 2029  | (558,555)    |
| 2030  | 33,915       |
| 2031+ | 15,942       |

**NOTE 18 - FUND BALANCE CLASSIFICATION DETAILS** The following are details of the fund balance classifications as of December 31, 2025.

|                                                         | General Fund         | Sales Tax           | Library             | Special 2.5<br>Mill Tax | ARPA              | Nonmajor<br>Governmental | Total                |
|---------------------------------------------------------|----------------------|---------------------|---------------------|-------------------------|-------------------|--------------------------|----------------------|
| Non-spendable:                                          |                      |                     |                     |                         |                   |                          |                      |
| Prepaid items                                           | \$ 518,744           | \$ 27,275           | \$ 217,035          | \$ 3,613                | \$ -              | \$ 20,730                | \$ 787,397           |
| Restricted for:                                         |                      |                     |                     |                         |                   |                          |                      |
| Solid waste collection, road<br>and jail                | -                    | 5,943,553           | -                   | -                       | -                 | -                        | 5,943,553            |
| Road                                                    | 1,883,633            | -                   | -                   | -                       | -                 | 2,003,785                | 3,887,418            |
| Library                                                 | -                    | -                   | 5,163,557           | -                       | -                 | 269,661                  | 5,433,218            |
| Debt Service                                            | -                    | -                   | -                   | -                       | -                 | 13,707                   | 13,707               |
| Operations & maintenance<br>of courthouse & health unit | -                    | -                   | -                   | 981,977                 | -                 | -                        | 981,977              |
| Criminal court                                          | -                    | -                   | -                   | -                       | -                 | 11,902                   | 11,902               |
| Opioid abatement                                        | -                    | -                   | -                   | -                       | -                 | 307,621                  | 307,621              |
| ARPA grant restrictions                                 | -                    | -                   | -                   | -                       | 109,829           | -                        | 109,829              |
| Committed to:                                           |                      |                     |                     |                         |                   |                          |                      |
| Landfill                                                | 2,000,000            | -                   | -                   | -                       | -                 | -                        | 2,000,000            |
| Unassigned:                                             |                      |                     |                     |                         |                   |                          |                      |
| General fund                                            | 24,761,321           | -                   | -                   | -                       | -                 | -                        | 24,761,321           |
| Total                                                   | <u>\$ 29,163,698</u> | <u>\$ 5,970,828</u> | <u>\$ 5,380,592</u> | <u>\$ 985,590</u>       | <u>\$ 109,829</u> | <u>\$ 2,627,406</u>      | <u>\$ 44,237,943</u> |

**NOTE 19 - NEW GASB STANDARD** The Police Jury implemented Statement No. 102- *Certain Risk Disclosures*. This statement requires the Police Jury to assess whether a concentration or constraint makes the Police Jury vulnerable to the risk of a substantial impact to revenue debt. Additionally, this statement requires the Police Jury to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to 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. The implementation of this standard had no effect on the Police Jury's financial statements or notes to the financial statements.

**Webster Parish Police Jury**  
**Notes to the Financial Statements**  
**December 31, 2025**

**NOTE 20 - TAX ABATEMENTS** The Police Jury is subject to tax abatements granted by the Louisiana Department of Economic Development, Office of Commerce and Industry: Industrial Tax Exemption Program (ITEP). Louisiana has a ten-year industrial exemption law that provides any manufacturing establishment entering Louisiana, or any manufacturing establishment expanding its Louisiana facilities is eligible to receive exemption on buildings and equipment from state, parish and local property taxes for a period of ten years. The exemption is for the “contract” value of buildings or equipment used by the business. When the exemption expires, the property is to be placed on the tax roll at 15% of its current market value.

The amount of tax abatement under this program during the fiscal year ended December 31, 2025 by authorized millage is as follows:

| <u>Tax Code</u>                                             | <u>Millage</u> | <u>Assessed Value</u> | <u>Estimated Tax</u>       |
|-------------------------------------------------------------|----------------|-----------------------|----------------------------|
|                                                             |                | <u>Lost to ITEP</u>   | <u>Dollar Lost to ITEP</u> |
| General maintenance                                         |                |                       |                            |
| Outside City limits                                         | 4.27           | \$ 16,494,049         | \$ 70,430                  |
| Library maintenance and operation                           | 11.68          | 16,494,049            | 192,650                    |
| Courthouse, health unit, and agricultural extension service | 2.77           | 16,494,049            | 45,689                     |
| Road District A construction and maintenance                | 2.62           | 13,418,641            | 35,157                     |
| Road District B construction and maintenance                | 3.95           | 3,075,408             | 12,148                     |
|                                                             |                |                       | <u>\$ 356,074</u>          |

**NOTE 21 - CHANGE IN PRESENTATION** The fund, Special 2.5 Mill Tax, was presented as a nonmajor special revenue fund for the fiscal year ended December 31, 2024. In the current fiscal year, this fund met the criteria to be presented as a major fund.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# Webster Parish Police Jury

## Schedule of Changes in the Total OPEB Liability and Related Ratios Last Eight Years

**Exhibit 1**

| Total OPEB Liability                                             | 2025                | 2024                | 2023                | 2022                | 2021                | 2020                | 2019                | 2018                |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Service costs                                                    | \$ 62,114           | \$ 47,430           | \$ 47,430           | \$ 286,899          | \$ 286,899          | \$ 274,669          | \$ 180,295          | \$ 173,194          |
| Interest                                                         | 94,364              | 81,194              | 79,052              | 164,422             | 157,484             | 204,726             | 232,528             | 221,939             |
| Experience (Gain)/Loss                                           | -                   | 243,436             | -                   | (5,267,904)         | -                   | (137,522)           | -                   | -                   |
| Changes in assumptions and other inputs                          | -                   | 9,911               | -                   | (781,563)           | -                   | (252,468)           | 1,435,515           | -                   |
| Benefit payments                                                 | (76,550)            | (74,927)            | (78,647)            | (89,347)            | (144,882)           | (144,882)           | (139,881)           | (148,065)           |
| Net change in total OPEB liability                               | 79,928              | 307,044             | 47,835              | (5,687,493)         | 299,501             | (55,477)            | 1,708,457           | 247,068             |
| Total OPEB liability - Beginning                                 | 2,180,925           | 1,873,881           | 1,826,046           | 7,513,539           | 7,214,038           | 7,269,515           | 5,561,058           | 5,313,990           |
| Total OPEB liability - Ending                                    | <u>\$ 2,260,853</u> | <u>\$ 2,180,925</u> | <u>\$ 1,873,881</u> | <u>\$ 1,826,046</u> | <u>\$ 7,513,539</u> | <u>\$ 7,214,038</u> | <u>\$ 7,269,515</u> | <u>\$ 5,561,058</u> |
| Covered employee payroll                                         | \$ 1,779,834        | \$ 1,779,834        | \$ 1,341,435        | \$ 1,341,435        | \$ 1,685,592        | \$ 1,685,592        | \$ 1,878,614        | \$ 1,878,614        |
| Total OPEB liability as a percentage of covered employee payroll | 127.03%             | 122.54%             | 139.69%             | 136.13%             | 445.75%             | 427.98%             | 386.96%             | 296.02%             |

### Changes of Assumptions

|                                                                                                           |               |               |               |               |               |               |               |               |
|-----------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| The discount rate used:                                                                                   | 4.28%         | 4.28%         | 4.31%         | 4.31%         | 2.12%         | 2.12%         | 2.74%         | 4.10%         |
| The annual medical trend rate used:                                                                       | 4.50%         | 4.50%         | 4.50%         | 4.50%         | 4.50%         | 4.50%         | 5.00%         | 5.00%         |
| The mortality projection assumption was updated using the RPH-2014 Total table with Projection using the: | MP-2021 scale | MP-2021 scale | MP-2021 scale | MP-2021 scale | MP-2020 scale | MP-2020 scale | MP-2019 scale | MP-2018 scale |

### Notes:

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

No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits.

**Webster Parish Police Jury**

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

**Exhibit 2-1**

| <u>Fiscal Year</u>                                  | <u>Employer's<br/>Proportion of<br/>the Net<br/>Pension<br/>Liability<br/>(Asset)</u> | <u>Employer's<br/>Proportionate<br/>Share of the Net<br/>Pension Liability<br/>(Asset)</u> | <u>Employer's<br/>Covered Payroll</u> | <u>Employer's<br/>Proportionate Share<br/>of the Net Pension<br/>Liability as a<br/>Percentage of its<br/>Covered Employee<br/>Payroll</u> | <u>Plan Fiduciary<br/>Net Position as<br/>a Percentage<br/>of the Total<br/>Pension<br/>Liability</u> |
|-----------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Parochial Employees' Retirement System of Louisiana |                                                                                       |                                                                                            |                                       |                                                                                                                                            |                                                                                                       |
| 2016                                                | 0.533967%                                                                             | \$ 1,405,555                                                                               | \$ 3,061,552                          | 46%                                                                                                                                        | 92.23%                                                                                                |
| 2017                                                | 0.530874%                                                                             | 1,093,342                                                                                  | 3,148,370                             | 35%                                                                                                                                        | 94.15%                                                                                                |
| 2018                                                | 0.520181%                                                                             | (386,103)                                                                                  | 3,201,800                             | -12%                                                                                                                                       | 101.98%                                                                                               |
| 2019                                                | 0.535127%                                                                             | 2,375,086                                                                                  | 3,265,770                             | 73%                                                                                                                                        | 88.86%                                                                                                |
| 2020                                                | 0.515972%                                                                             | 24,289                                                                                     | 3,271,655                             | 1%                                                                                                                                         | 99.89%                                                                                                |
| 2021                                                | 0.500067%                                                                             | (876,824)                                                                                  | 3,339,971                             | -26%                                                                                                                                       | 104.00%                                                                                               |
| 2022                                                | 0.461675%                                                                             | (2,174,690)                                                                                | 3,078,148                             | -71%                                                                                                                                       | 110.46%                                                                                               |
| 2023                                                | 0.439990%                                                                             | 1,693,083                                                                                  | 2,968,949                             | 57%                                                                                                                                        | 91.74%                                                                                                |
| 2024                                                | 0.417433%                                                                             | 397,698                                                                                    | 3,025,724                             | 13%                                                                                                                                        | 98.03%                                                                                                |
| 2025                                                | 0.403268%                                                                             | (405,538)                                                                                  | 3,119,268                             | -13%                                                                                                                                       | 101.97%                                                                                               |

**Notes:**

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

See accompanying notes to required supplementary information for pensions.

**Webster Parish Police Jury**

**Schedule of Employer Contributions to Pension Plans  
Last Ten Years**

**Exhibit 2-2**

| <u>Fiscal Year</u>                                  | <u>Contractually<br/>Required<br/>Contribution</u> | <u>Contributions in<br/>Relation to<br/>Contractually<br/>Required<br/>Contributions</u> | <u>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Employer's<br/>Covered<br/>Payroll</u> | <u>Contributions<br/>as a<br/>Percentage of<br/>Covered<br/>Employee<br/>Payroll</u> |
|-----------------------------------------------------|----------------------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------|
| Parochial Employees' Retirement System of Louisiana |                                                    |                                                                                          |                                                 |                                           |                                                                                      |
| 2016                                                | \$ 409,289                                         | \$ 409,289                                                                               | \$ -                                            | \$ 3,148,370                              | 13.00%                                                                               |
| 2017                                                | 400,225                                            | 400,225                                                                                  | -                                               | 3,201,800                                 | 12.50%                                                                               |
| 2018                                                | 375,564                                            | 375,564                                                                                  | -                                               | 3,265,770                                 | 11.50%                                                                               |
| 2019                                                | 376,241                                            | 376,241                                                                                  | -                                               | 3,271,655                                 | 11.50%                                                                               |
| 2020                                                | 409,146                                            | 409,146                                                                                  | -                                               | 3,339,971                                 | 12.25%                                                                               |
| 2021                                                | 377,073                                            | 377,073                                                                                  | -                                               | 3,078,148                                 | 12.25%                                                                               |
| 2022                                                | 341,430                                            | 341,430                                                                                  | -                                               | 2,968,949                                 | 11.50%                                                                               |
| 2023                                                | 347,958                                            | 347,958                                                                                  | -                                               | 3,025,724                                 | 11.50%                                                                               |
| 2024                                                | 358,716                                            | 358,716                                                                                  | -                                               | 3,119,268                                 | 11.50%                                                                               |
| 2025                                                | 344,396                                            | 344,396                                                                                  | -                                               | 3,130,875                                 | 11.00%                                                                               |

**Notes:**

The amounts presented were determined as of fiscal year end.

See accompanying notes to required supplementary information for pensions.



## Webster Parish Police Jury

### Notes to the Required Supplementary Information for Pensions December 31, 2025

#### Change in Assumptions Changes in actuarial assumptions are as follows:

| Valuation Date                            | December 31, 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | December 31, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | December 31, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | December 31, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Investment Rate of Return (Discount Rate) | 6.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6.75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                              |
| Inflation Rate                            | 2.30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2.30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2.30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.30%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.40%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 2.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                              |
| Mortality                                 | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using the MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using the MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females with full generational projection using the MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants. | RP-2000 Healthy Annuitant Sex Distinct Tables (set forward 2 years for males and set forward 1 year for females) projected to 2031 using Scale AA were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females was selected. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. | RP-2000 Healthy Annuitant Sex Distinct Tables projected to 2031 using Scale AA were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females was selected. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. |
| Termination, Disability, Retirement       | Projected based on a 5 year (January 1, 2018 - December 31, 2022) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Projected based on a 5 year (January 1, 2018 - December 31, 2022) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Projected based on a 5 year (January 1, 2013 - December 31, 2017) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2013 - December 31, 2017) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2013 - December 31, 2017) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2013 - December 31, 2017) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2013 - December 31, 2017) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2010 - December 31, 2014) experience study                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Projected based on a 5 year (January 1, 2010 - December 31, 2014) experience study                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                              |
| Projected Salary Increases                | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4.75% (2.45% Merit/2.30% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4.75% (2.35% Merit/2.40% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 4.75% (2.35% Merit/2.40% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5.25% (2.75% Merit/2.50% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5.25% (2.75% Merit/2.50% Inflation)                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                              |
| Expected arithmetic nominal return        | 7.13%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 7.70%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.18%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.43%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.62%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7.66%                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                              |

## **Webster Parish Police Jury**

### **Budgetary Comparison Schedules**

#### **General Fund and Any Major Special Revenue Funds With a Legally Adopted Annual Budget**

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

**SALES TAX FUND** - accounts for proceeds and use of sales taxes.

**LIBRARY FUND** - accounts for the activities performed for the public library. The main source of revenue is ad valorem tax restricted for the library.

**SPECIAL 2.5 MILL TAX** - accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

**ARPA** - accounts for grant funding from the Coronavirus State Local Fiscal Recovery Fund and the Local Assistance and Tribal Consistency Fund authorized by American Rescue Plan Act of 2021.

**WEBSTER PARISH POLICE JURY**

**GENERAL FUND  
Budgetary Comparison Schedule  
For the year ended December 31, 2025**

**Exhibit 3-1**

|                                             | <b>BUDGETED AMOUNT</b> |                      | <b>ACTUAL<br/>AMOUNTS</b> | <b>VARIANCE<br/>FINAL<br/>POSITIVE<br/>(NEGATIVE)</b> |
|---------------------------------------------|------------------------|----------------------|---------------------------|-------------------------------------------------------|
|                                             | <b>ORIGINAL</b>        | <b>FINAL</b>         |                           |                                                       |
| BUDGETARY FUND BALANCES, BEGINNING          | \$ 25,883,737          | \$ 25,883,737        | \$ 28,010,238             | \$ 2,126,501                                          |
| Resources (inflows)                         |                        |                      |                           |                                                       |
| Local sources:                              |                        |                      |                           |                                                       |
| Taxes:                                      |                        |                      |                           |                                                       |
| Ad Valorem                                  | 900,000                | 900,000              | 1,108,978                 | 208,978                                               |
| Licenses and permits                        | 530,650                | 530,650              | 536,591                   | 5,941                                                 |
| Intergovernmental revenues:                 |                        |                      |                           |                                                       |
| Federal grants                              | 520,000                | 440,000              | 1,190,281                 | 750,281                                               |
| State funds:                                |                        |                      |                           |                                                       |
| State revenue sharing                       | 60,000                 | 60,000               | 62,414                    | 2,414                                                 |
| Severance taxes                             | 1,000,000              | 850,000              | 800,638                   | (49,362)                                              |
| Other                                       | 325,500                | 325,500              | 535,054                   | 209,554                                               |
| Fees, charges, and commissions for services | 30,000                 | 30,000               | 30,000                    | -                                                     |
| Fines and forfeitures                       | 1,000                  | 1,000                | 2,294                     | 1,294                                                 |
| Use of money and property                   | 595,500                | 595,500              | 1,565,257                 | 969,757                                               |
| Other revenues                              | 390,000                | 390,000              | 355,490                   | (34,510)                                              |
| Transfers from other funds                  | 110,000                | 299,000              | 156,068                   | (142,932)                                             |
| Sale of surplus property                    | 50,000                 | 50,000               | -                         | (50,000)                                              |
|                                             | <u>30,396,387</u>      | <u>30,355,387</u>    | <u>34,353,303</u>         | <u>3,997,916</u>                                      |
| Amounts available for appropriations        | 30,396,387             | 30,355,387           | 34,353,303                | 3,997,916                                             |
| Charges to appropriations (outflows)        |                        |                      |                           |                                                       |
| Current:                                    |                        |                      |                           |                                                       |
| General government:                         |                        |                      |                           |                                                       |
| Legislative                                 | 256,234                | 256,134              | 247,447                   | 8,687                                                 |
| Judicial                                    | 732,500                | 936,300              | 946,133                   | (9,833)                                               |
| Elections                                   | 80,639                 | 91,989               | 155,200                   | (63,211)                                              |
| Finance and administrative                  | 1,254,911              | 1,502,061            | 1,453,365                 | 48,696                                                |
| Other general government                    | 384,500                | 457,500              | 457,529                   | (29)                                                  |
| Public safety                               | 467,240                | 708,701              | 790,773                   | (82,072)                                              |
| Public works                                | 500,000                | 491,000              | 388,330                   | 102,670                                               |
| Health and welfare                          | 441,365                | 372,680              | 348,221                   | 24,459                                                |
| Culture and recreation                      | 12,500                 | 12,660               | 7,904                     | 4,756                                                 |
| Economic development and assistance         | 32,500                 | 32,500               | 29,703                    | 2,797                                                 |
| Transfers to other funds                    | 310,000                | 375,000              | 365,000                   | 10,000                                                |
|                                             | <u>4,472,389</u>       | <u>5,236,525</u>     | <u>5,189,605</u>          | <u>46,920</u>                                         |
| Total charges to appropriations             | 4,472,389              | 5,236,525            | 5,189,605                 | 46,920                                                |
| BUDGETARY FUND BALANCES, ENDING             | <u>\$ 25,923,998</u>   | <u>\$ 25,118,862</u> | <u>\$ 29,163,698</u>      | <u>\$ 4,044,836</u>                                   |

See accompanying notes to budgetary comparison schedules.

**WEBSTER PARISH POLICE JURY**

**SALES TAX  
Budgetary Comparison Schedule  
For the year ended December 31, 2025**

**Exhibit 3-2**

|                                      | <b>BUDGETED AMOUNT</b> |                     | <b>ACTUAL</b>       | <b>VARIANCE</b>                          |
|--------------------------------------|------------------------|---------------------|---------------------|------------------------------------------|
|                                      | <b>ORIGINAL</b>        | <b>FINAL</b>        | <b>AMOUNTS</b>      | <b>FINAL<br/>POSITIVE<br/>(NEGATIVE)</b> |
| BUDGETARY FUND BALANCES, BEGINNING   | \$ 4,483,380           | \$ 4,483,380        | \$ 4,947,293        | \$ 463,913                               |
| Resources (inflows)                  |                        |                     |                     |                                          |
| Local sources:                       |                        |                     |                     |                                          |
| Taxes:                               |                        |                     |                     |                                          |
| Sales and use                        | 3,000,000              | 3,000,000           | 4,482,723           | 1,482,723                                |
| Use of money and property            | 50,000                 | 50,000              | 136,250             | 86,250                                   |
| Other revenues                       | 5,000                  | 5,000               | 48,442              | 43,442                                   |
| Transfers from other funds           | -                      | -                   | 32,932              | 32,932                                   |
| Sale of surplus property             | 500                    | 500                 | -                   | (500)                                    |
| Amounts available for appropriations | <u>7,538,880</u>       | <u>7,538,880</u>    | <u>9,647,640</u>    | <u>2,108,760</u>                         |
| Charges to appropriations (outflows) |                        |                     |                     |                                          |
| Current:                             |                        |                     |                     |                                          |
| Public safety                        | 880,001                | 1,489,219           | 1,653,390           | (164,171)                                |
| Public works                         | 2,233,270              | 2,130,970           | 2,023,422           | 107,548                                  |
| Total charges to appropriations      | <u>3,113,271</u>       | <u>3,620,189</u>    | <u>3,676,812</u>    | <u>(56,623)</u>                          |
| BUDGETARY FUND BALANCES, ENDING      | <u>\$ 4,425,609</u>    | <u>\$ 3,918,691</u> | <u>\$ 5,970,828</u> | <u>\$ 2,052,137</u>                      |

See accompanying notes to budgetary comparison schedules.

**WEBSTER PARISH POLICE JURY**

**LIBRARY**  
**Budgetary Comparison Schedule**  
**For the year ended December 31, 2025**

**Exhibit 3-3**

|                                      | <b>BUDGETED AMOUNT</b>   |                    | <b>ACTUAL<br/>AMOUNTS</b>  | <b>VARIANCE<br/>FINAL<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--------------------------------------|--------------------------|--------------------|----------------------------|-------------------------------------------------------|
|                                      | <b>ORIGINAL</b>          | <b>FINAL</b>       |                            |                                                       |
| BUDGETARY FUND BALANCES, BEGINNING   | \$ 3,022,053             | \$ 3,022,053       | \$ 6,102,884               | \$ 3,080,831                                          |
| Resources (inflows)                  |                          |                    |                            |                                                       |
| Local sources:                       |                          |                    |                            |                                                       |
| Taxes:                               |                          |                    |                            |                                                       |
| Ad Valorem                           | 3,485,282                | 3,233,797          | 3,600,880                  | 367,083                                               |
| Intergovernmental revenues:          |                          |                    |                            |                                                       |
| State funds:                         |                          |                    |                            |                                                       |
| State revenue sharing                | 44,000                   | 59,775             | 60,830                     | 1,055                                                 |
| Fines and forfeitures                | 9,000                    | 5,570              | 9,359                      | 3,789                                                 |
| Use of money and property            | 15,000                   | 72,907             | 87,537                     | 14,630                                                |
| Other revenues                       | 1,000                    | 6,078              | 63,842                     | 57,764                                                |
| Sale of surplus property             | 2,000                    | 10,296             | 11,096                     | 800                                                   |
|                                      | <u>6,578,335</u>         | <u>6,410,476</u>   | <u>9,936,428</u>           | <u>3,525,952</u>                                      |
| Amounts available for appropriations |                          |                    |                            |                                                       |
| Charges to appropriations (outflows) |                          |                    |                            |                                                       |
| Current:                             |                          |                    |                            |                                                       |
| Culture and recreation               | 3,839,431                | 4,429,319          | 2,938,098                  | 1,491,221                                             |
| Capital outlay                       | 1,620,500                | 1,728,352          | 1,364,933                  | 363,419                                               |
| Transfers to other funds             | 253,000                  | 252,805            | 252,805                    | -                                                     |
|                                      | <u>5,712,931</u>         | <u>6,410,476</u>   | <u>4,555,836</u>           | <u>1,854,640</u>                                      |
| Total charges to appropriations      |                          |                    |                            |                                                       |
| BUDGETARY FUND BALANCES, ENDING      | <u><u>\$ 865,404</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 5,380,592</u></u> | <u><u>\$ 5,380,592</u></u>                            |

See accompanying notes to budgetary comparison schedules.

**WEBSTER PARISH POLICE JURY**

**SPECIAL 2.5 MILL TAX  
Budgetary Comparison Schedule  
For the year ended December 31, 2025**

**Exhibit 3-4**

|                                             | <b>BUDGETED AMOUNT</b> |                   | <b>ACTUAL</b>     | <b>VARIANCE</b>                          |
|---------------------------------------------|------------------------|-------------------|-------------------|------------------------------------------|
|                                             | <b>ORIGINAL</b>        | <b>FINAL</b>      | <b>AMOUNTS</b>    | <b>FINAL<br/>POSITIVE<br/>(NEGATIVE)</b> |
| BUDGETARY FUND BALANCES, BEGINNING          | \$ 193,335             | \$ 193,335        | \$ 922,858        | \$ 729,523                               |
| Resources (inflows)                         |                        |                   |                   |                                          |
| Local sources:                              |                        |                   |                   |                                          |
| Taxes:                                      |                        |                   |                   |                                          |
| Ad Valorem                                  | 700,000                | 700,000           | 853,960           | 153,960                                  |
| Intergovernmental revenues:                 |                        |                   |                   |                                          |
| State revenue sharing                       | 50,000                 | 50,000            | 50,338            | 338                                      |
| Fees, charges, and commissions for services | 5,000                  | 5,000             | 2,353             | (2,647)                                  |
| Use of money and property                   | 9,000                  | 9,000             | 12,894            | 3,894                                    |
|                                             | <u>957,335</u>         | <u>957,335</u>    | <u>1,842,403</u>  | <u>885,068</u>                           |
| Amounts available for appropriations        |                        |                   |                   |                                          |
| Charges to appropriations (outflows)        |                        |                   |                   |                                          |
| Current:                                    |                        |                   |                   |                                          |
| General government:                         |                        |                   |                   |                                          |
| Judicial                                    | -                      | -                 | 47,840            | (47,840)                                 |
| Other general government                    | 46,500                 | 48,500            | -                 | 48,500                                   |
| Health and welfare                          | 786,730                | 798,245           | 808,973           | (10,728)                                 |
|                                             | <u>833,230</u>         | <u>846,745</u>    | <u>856,813</u>    | <u>(10,068)</u>                          |
| Total charges to appropriations             |                        |                   |                   |                                          |
| BUDGETARY FUND BALANCES, ENDING             | <u>\$ 124,105</u>      | <u>\$ 110,590</u> | <u>\$ 985,590</u> | <u>\$ 875,000</u>                        |

See accompanying notes to budgetary comparison schedules.

**WEBSTER PARISH POLICE JURY**

**ARPA  
Budgetary Comparison Schedule  
For the year ended December 31, 2025**

**Exhibit 3-5**

|                                      | <b>BUDGETED AMOUNT</b>   |                          | <b>ACTUAL<br/>AMOUNTS</b> | <b>VARIANCE<br/>FINAL<br/>POSITIVE<br/>(NEGATIVE)</b> |
|--------------------------------------|--------------------------|--------------------------|---------------------------|-------------------------------------------------------|
|                                      | <b>ORIGINAL</b>          | <b>FINAL</b>             |                           |                                                       |
| BUDGETARY FUND BALANCES, BEGINNING   | \$ 99,864                | \$ 99,864                | \$ 99,864                 | \$ -                                                  |
| Resources (inflows)                  |                          |                          |                           |                                                       |
| Local sources:                       |                          |                          |                           |                                                       |
| Federal grants                       | 2,500,000                | 2,500,000                | 2,362,851                 | (137,149)                                             |
| Use of money and property            | 40,000                   | 40,000                   | 47,114                    | 7,114                                                 |
|                                      | <u>2,639,864</u>         | <u>2,639,864</u>         | <u>2,509,829</u>          | <u>(130,035)</u>                                      |
| Amounts available for appropriations |                          |                          |                           |                                                       |
| Charges to appropriations (outflows) |                          |                          |                           |                                                       |
| Current:                             |                          |                          |                           |                                                       |
| Public safety                        | 2,000,000                | 2,000,000                | 2,400,000                 | (400,000)                                             |
| Transfers to other funds             | 500,000                  | 500,000                  | -                         | 500,000                                               |
|                                      | <u>2,500,000</u>         | <u>2,500,000</u>         | <u>2,400,000</u>          | <u>100,000</u>                                        |
| Total charges to appropriations      |                          |                          |                           |                                                       |
| BUDGETARY FUND BALANCES, ENDING      | <u><u>\$ 139,864</u></u> | <u><u>\$ 139,864</u></u> | <u><u>\$ 109,829</u></u>  | <u><u>\$ (30,035)</u></u>                             |

See accompanying notes to budgetary comparison schedules.

## Webster Parish Police Jury

### Notes to the Budgetary Comparison Schedules For the Year Ended December 31, 2025

#### A. BUDGETS

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

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

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

For the year ended December 31, 2025, modified accrual basis budgets were adopted for the General fund and all special revenue funds, except the criminal court special revenue fund, which is exempt from the requirements Louisiana Revised Statutes 30:1301-1314 (Local Government Budget Act).

The 2025 budget was amended quarterly. The Police Jury's final amended budget was approved December 16, 2025.

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

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

#### B. STEWARDSHIP

This fund had actual expenditures over budgeted expenditures for the year ended December 31, 2025 as detailed below:

| Fund                 | Budgeted     | Actual       | Variance    |
|----------------------|--------------|--------------|-------------|
| Sales Tax            | \$ 3,620,189 | \$ 3,676,812 | \$ (56,623) |
| Special 2.5 Mill Tax | 846,745      | 856,813      | (10,068)    |



# Webster Parish Police Jury

## Notes to the Budgetary Comparison Schedules For the Year Ended December 31, 2025

### B. BUDGET TO GAAP RECONCILIATION - EXPLANATION OF DIFFERENCES BETWEEN BUDGETARY INFLOWS AND OUTFLOWS AND GAAP REVENUES AND EXPENDITURES

| <u>Sources/inflows of resources:</u>                                                                                                        | <u>General</u>      | <u>Sales Tax</u>    | <u>Library</u>      | <u>Special 2.5 Mill<br/>Tax</u> | <u>ARPA</u>         |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------------------|---------------------|
| Actual amounts (budgetary basis) "available for appropriations" from the Budgetary Comparison Schedule                                      | \$ 34,353,303       | \$ 9,647,640        | \$ 9,936,428        | \$ 1,842,403                    | \$ 2,509,829        |
| Adjustment to revenue for transfers in are inflows of budgetary resources but are not revenues for financial statement purposes             | (156,068)           | (32,932)            | -                   | -                               | -                   |
| Adjustment to revenue for sale of surplus property are inflows of budgetary resources but are not revenues for financial statement purposes | -                   | -                   | (11,096)            | -                               | -                   |
| The fund balance at the beginning of the year is a budgetary resource but is not a current-year revenue for financial reporting purposes    | (28,010,238)        | (4,947,293)         | (6,102,884)         | (922,858)                       | (99,864)            |
| Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds                    | <u>\$ 6,186,997</u> | <u>\$ 4,667,415</u> | <u>\$ 3,822,448</u> | <u>\$ 919,545</u>               | <u>\$ 2,409,965</u> |
| <u>Uses/Outflows of resources:</u>                                                                                                          |                     |                     |                     |                                 |                     |
| Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary Comparison Schedule                                   | \$ 5,189,605        | \$ 3,676,812        | \$ 4,555,836        | \$ 856,813                      | \$ 2,400,000        |
| Transfers to other funds classified as expenditures for budgetary purposes and as an operating transfer for financial reporting             | (365,000)           | -                   | (252,805)           | -                               | -                   |
| Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds                 | <u>\$ 4,824,605</u> | <u>\$ 3,676,812</u> | <u>\$ 4,303,031</u> | <u>\$ 856,813</u>               | <u>\$ 2,400,000</u> |

## **SUPPLEMENTARY INFORMATION**

**NONMAJOR GOVERNMENTAL FUNDS -  
BY FUND TYPE**

Webster Parish Police Jury

NONMAJOR GOVERNMENTAL FUNDS  
Combining Balance Sheet - By Fund Type  
December 31, 2025

Exhibit 4

|                                                                       | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | TOTAL        |
|-----------------------------------------------------------------------|--------------------|-----------------|---------------------|--------------|
| ASSETS                                                                |                    |                 |                     |              |
| Cash and cash equivalents                                             | \$ 1,701,837       | \$ 13,707       | \$ 17               | \$ 1,715,561 |
| Receivables                                                           | 1,090,756          | -               | -                   | 1,090,756    |
| Prepaid items                                                         | 20,730             | -               | -                   | 20,730       |
| TOTAL ASSETS                                                          | 2,813,323          | 13,707          | 17                  | 2,827,047    |
| LIABILITIES, DEFERRED INFLOWS OF<br>RESOURCES AND FUND BALANCES       |                    |                 |                     |              |
| Liabilities:                                                          |                    |                 |                     |              |
| Accounts and other payables                                           | 44,765             | -               | -                   | 44,765       |
| Interfund payables                                                    | 7,808              | -               | -                   | 7,808        |
| TOTAL LIABILITIES                                                     | 52,573             | -               | -                   | 52,573       |
| Deferred Inflows of Resources:                                        |                    |                 |                     |              |
| Unavailable revenue - property taxes                                  | 147,068            | -               | -                   | 147,068      |
| TOTAL DEFERRED INFLOWS OF RESOURCES                                   | 147,068            | -               | -                   | 147,068      |
| Fund balances:                                                        |                    |                 |                     |              |
| Nonspendable - prepaid items                                          | 20,730             | -               | -                   | 20,730       |
| Restricted                                                            | 2,592,952          | 13,707          | 17                  | 2,606,676    |
| TOTAL FUND BALANCES                                                   | 2,613,682          | 13,707          | 17                  | 2,627,406    |
| TOTAL LIABILITIES, DEFERRED INFLOWS<br>OF RESOURCES AND FUND BALANCES | \$ 2,813,323       | \$ 13,707       | \$ 17               | \$ 2,827,047 |

**WEBSTER PARISH POLICE JURY**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**And Changes in Fund Balances - By Fund Type**  
**For the Year Ended December 31, 2025**

**Exhibit 5**

|                                                      | <u>SPECIAL<br/>REVENUE</u> | <u>DEBT<br/>SERVICE</u> | <u>CAPITAL<br/>PROJECTS</u> | <u>TOTAL</u>        |
|------------------------------------------------------|----------------------------|-------------------------|-----------------------------|---------------------|
| REVENUES                                             |                            |                         |                             |                     |
| Local sources:                                       |                            |                         |                             |                     |
| Taxes:                                               |                            |                         |                             |                     |
| Ad Valorem                                           | \$ 936,598                 | \$ -                    | \$ -                        | \$ 936,598          |
| Intergovernmental revenues:                          |                            |                         |                             |                     |
| State funds:                                         |                            |                         |                             |                     |
| Parish transportation funds                          | 474,115                    | -                       | -                           | 474,115             |
| State revenue sharing                                | 51,242                     | -                       | -                           | 51,242              |
| Fees, charges, and commissions for services          | 146,246                    | -                       | -                           | 146,246             |
| Fines and forfeitures                                | 241,806                    | -                       | -                           | 241,806             |
| Use of money and property                            | 69,294                     | 12                      | -                           | 69,306              |
| Other revenues                                       | 467,796                    | -                       | -                           | 467,796             |
|                                                      | <u>2,387,097</u>           | <u>12</u>               | <u>-</u>                    | <u>2,387,109</u>    |
| TOTAL REVENUES                                       |                            |                         |                             |                     |
| EXPENDITURES                                         |                            |                         |                             |                     |
| Current:                                             |                            |                         |                             |                     |
| General government:                                  |                            |                         |                             |                     |
| Judicial                                             | 954,743                    | -                       | -                           | 954,743             |
| Public works                                         | 2,013,174                  | -                       | -                           | 2,013,174           |
| Capital outlay                                       | 367,015                    | -                       | -                           | 367,015             |
| Debt service:                                        |                            |                         |                             |                     |
| Principal retirement                                 | -                          | 250,000                 | -                           | 250,000             |
| Interest and bank charges                            | -                          | 2,805                   | -                           | 2,805               |
|                                                      | <u>3,334,932</u>           | <u>252,805</u>          | <u>-</u>                    | <u>3,587,737</u>    |
| TOTAL EXPENDITURES                                   |                            |                         |                             |                     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>(947,835)</u>           | <u>(252,793)</u>        | <u>-</u>                    | <u>(1,200,628)</u>  |
| OTHER FINANCING SOURCES (USES)                       |                            |                         |                             |                     |
| Transfers in                                         | 508,000                    | 252,805                 | -                           | 760,805             |
| Transfers out                                        | (332,000)                  | -                       | -                           | (332,000)           |
|                                                      | <u>176,000</u>             | <u>252,805</u>          | <u>-</u>                    | <u>428,805</u>      |
| TOTAL OTHER FINANCING SOURCES (USES)                 |                            |                         |                             |                     |
| NET CHANGE IN FUND BALANCES                          | (771,835)                  | 12                      | -                           | (771,823)           |
| FUND BALANCES - BEGINNING<br>AS PREVIOUSLY REPORTED  | 4,308,375                  | 13,695                  | 17                          | 4,322,087           |
| Adjustment from nonmajor to major fund               | (922,858)                  | -                       | -                           | (922,858)           |
| FUND BALANCES - BEGINNING<br>AS ADJUSTED             | 3,385,517                  | 13,695                  | 17                          | 3,399,229           |
| FUND BALANCES - ENDING                               | <u>\$ 2,613,682</u>        | <u>\$ 13,707</u>        | <u>\$ 17</u>                | <u>\$ 2,627,406</u> |

## **Webster Parish Police Jury**

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## **Webster Parish Police Jury**

### **NONMAJOR SPECIAL REVENUE FUNDS**

**PARISH ROAD FUND** The Parish Road Fund accounts for the construction and maintenance of the parish roads and bridges. Financing is provided primarily by the Parish Transportation funds and from the sale of surplus property.

**ROAD DISTRICT MAINTENANCE FUNDS** The Road District Maintenance funds (A & B) account for the operations and maintenance of District A and B roads and bridges. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

**SPECIAL LIBRARY FUND** The Special Library fund accounts for the receipt of proceeds of the use of the library's copy machines and other equipment and property rentals. The revenues are to be used for the purpose of the purchase of capital equipment and property improvements for the Webster Parish Library System.

**SPECIAL 2.5 MILL TAX FUND** The Special 2.5 Mill Tax fund accounts for the operation and maintenance of the parish courthouse and health unit. Financing is provided by a special annual property tax levy, state revenue sharing funds, and interest on time deposits.

**CRIMINAL COURT FUND** The Criminal Court fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district accounts and district attorney's conviction fees in criminal cases, be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account to be used for the expense of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge. The criminal court fund also includes funds authorized by the Webster Parish District Attorney for supplemental payroll reimbursement under Title 46:2400 eq. seq. The revenues are considered deemed contraband (drug money and drug vehicles) forfeited in accordance with the applicable state laws. Its primary activity is to provide additional revenues for payroll purposes.

The statute also required that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General fund.

**OPIOID SETTLEMENT FUND** The Opioid Settlement fund accounts for the Police Jury's portion of settlement with certain manufacturers and pharmacies that resolved opioid litigation brought by states, local political subdivisions, and special districts against pharmaceutical manufacturers.

**WEBSTER PARISH POLICE JURY**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**December 31, 2025**

|                                                                               | <b>PARISH<br/>ROAD</b> | <b>ROAD<br/>DISTRICT A</b> | <b>ROAD<br/>DISTRICT B</b> | <b>SPECIAL<br/>LIBRARY</b> |
|-------------------------------------------------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| <b>ASSETS</b>                                                                 |                        |                            |                            |                            |
| Cash and cash equivalents                                                     | \$ 357,172             | \$ 617,814                 | \$ 152,184                 | \$ 267,046                 |
| Receivables                                                                   | 60,239                 | 541,635                    | 457,686                    | 4,075                      |
| Prepaid items                                                                 | -                      | -                          | -                          | -                          |
| <b>TOTAL ASSETS</b>                                                           | <b>417,411</b>         | <b>1,159,449</b>           | <b>609,870</b>             | <b>271,121</b>             |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                        |                            |                            |                            |
| Liabilities:                                                                  |                        |                            |                            |                            |
| Accounts and other payables                                                   | 431                    | 19,280                     | 16,183                     | 1,460                      |
| Interfund payables                                                            | -                      | -                          | -                          | -                          |
| <b>TOTAL LIABILITIES</b>                                                      | <b>431</b>             | <b>19,280</b>              | <b>16,183</b>              | <b>1,460</b>               |
| Deferred Inflows of Resources:                                                |                        |                            |                            |                            |
| Unavailable revenue - property taxes                                          | -                      | 60,903                     | 86,165                     | -                          |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                    | <b>-</b>               | <b>60,903</b>              | <b>86,165</b>              | <b>-</b>                   |
| Fund balances:                                                                |                        |                            |                            |                            |
| Nonspendable - prepaid items                                                  | -                      | -                          | -                          | -                          |
| Restricted                                                                    | 416,980                | 1,079,266                  | 507,522                    | 269,661                    |
| <b>TOTAL FUND BALANCES</b>                                                    | <b>416,980</b>         | <b>1,079,266</b>           | <b>507,522</b>             | <b>269,661</b>             |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <b>\$ 417,411</b>      | <b>\$ 1,159,449</b>        | <b>\$ 609,870</b>          | <b>\$ 271,121</b>          |



Previously Reported  
as Nonmajor 2024  
SPECIAL 2.5  
MILL TAX

Exhibit 6

| CRIMINAL<br>COURT | OPIOID<br>SETTLEMENT | TOTAL               |
|-------------------|----------------------|---------------------|
| \$ -              | \$ 307,621           | \$ 1,701,837        |
| 27,121            | -                    | 1,090,756           |
| 20,730            | -                    | 20,730              |
| <u>47,851</u>     | <u>307,621</u>       | <u>2,813,323</u>    |
| 7,411             | -                    | 44,765              |
| <u>7,808</u>      | <u>-</u>             | <u>7,808</u>        |
| <u>15,219</u>     | <u>-</u>             | <u>52,573</u>       |
| <u>-</u>          | <u>-</u>             | <u>147,068</u>      |
| <u>-</u>          | <u>-</u>             | <u>147,068</u>      |
| 20,730            | -                    | 20,730              |
| <u>11,902</u>     | <u>307,621</u>       | <u>2,592,952</u>    |
| <u>32,632</u>     | <u>307,621</u>       | <u>2,613,682</u>    |
| <u>\$ 47,851</u>  | <u>\$ 307,621</u>    | <u>\$ 2,813,323</u> |

**WEBSTER PARISH POLICE JURY**

**NONMAJOR SPECIAL REVENUE FUNDS**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2025**

|                                                      | <u>PARISH<br/>ROAD</u> | <u>ROAD<br/>DISTRICT A</u> | <u>ROAD<br/>DISTRICT B</u> | <u>SPECIAL<br/>LIBRARY</u> |
|------------------------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| REVENUES                                             |                        |                            |                            |                            |
| Local sources:                                       |                        |                            |                            |                            |
| Taxes:                                               |                        |                            |                            |                            |
| Ad Valorem                                           | \$ -                   | \$ 541,412                 | \$ 395,186                 | \$ -                       |
| Intergovernmental revenues:                          |                        |                            |                            |                            |
| State funds:                                         |                        |                            |                            |                            |
| Parish transportation funds                          | 474,115                | -                          | -                          | -                          |
| State revenue sharing                                | -                      | 29,591                     | 21,651                     | -                          |
| Fees, charges, and commissions for services          | 85,390                 | -                          | -                          | 48,375                     |
| Fines and forfeitures                                | -                      | -                          | -                          | -                          |
| Use of money and property                            | 21,010                 | 25,059                     | 11,521                     | 11,704                     |
| Other revenues                                       | -                      | -                          | -                          | -                          |
|                                                      | <u>580,515</u>         | <u>596,062</u>             | <u>428,358</u>             | <u>60,079</u>              |
| TOTAL REVENUES                                       |                        |                            |                            |                            |
| EXPENDITURES                                         |                        |                            |                            |                            |
| Current:                                             |                        |                            |                            |                            |
| General government:                                  |                        |                            |                            |                            |
| Judicial                                             | -                      | -                          | -                          | -                          |
| Public works                                         | 652,220                | 715,691                    | 645,263                    | -                          |
| Capital outlay                                       | 66,813                 | -                          | -                          | 300,202                    |
|                                                      | <u>719,033</u>         | <u>715,691</u>             | <u>645,263</u>             | <u>300,202</u>             |
| TOTAL EXPENDITURES                                   |                        |                            |                            |                            |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>(138,518)</u>       | <u>(119,629)</u>           | <u>(216,905)</u>           | <u>(240,123)</u>           |
| OTHER FINANCING SOURCES (USES)                       |                        |                            |                            |                            |
| Transfers in                                         | -                      | -                          | -                          | -                          |
| Transfers out                                        | -                      | -                          | -                          | -                          |
|                                                      | <u>-</u>               | <u>-</u>                   | <u>-</u>                   | <u>-</u>                   |
| TOTAL OTHER FINANCING SOURCES (USES)                 |                        |                            |                            |                            |
| NET CHANGE IN FUND BALANCES                          | (138,518)              | (119,629)                  | (216,905)                  | (240,123)                  |
| FUND BALANCES - BEGINNING<br>AS PREVIOUSLY REPORTED  | 555,498                | 1,198,895                  | 724,427                    | 509,784                    |
| Adjustment from nonmajor to major fund               | <u>-</u>               | <u>-</u>                   | <u>-</u>                   | <u>-</u>                   |
| FUND BALANCES - BEGINNING<br>AS ADJUSTED             | 555,498                | 1,198,895                  | 724,427                    | 509,784                    |
| FUND BALANCES - ENDING                               | <u>\$ 416,980</u>      | <u>\$ 1,079,266</u>        | <u>\$ 507,522</u>          | <u>\$ 269,661</u>          |

| Previously Reported<br>as Nonmajor 2024<br>SPECIAL 2.5<br>MILL TAX | CRIMINAL<br>COURT | OPIOID<br>SETTLEMENT | Exhibit 7<br>TOTAL |
|--------------------------------------------------------------------|-------------------|----------------------|--------------------|
|                                                                    | \$ -              | \$ -                 | \$ 936,598         |
|                                                                    | -                 | -                    | 474,115            |
|                                                                    | -                 | -                    | 51,242             |
| 12,481                                                             | -                 | -                    | 146,246            |
| 241,806                                                            | -                 | -                    | 241,806            |
| -                                                                  | -                 | -                    | 69,294             |
| 178,653                                                            | 289,143           |                      | 467,796            |
|                                                                    |                   |                      |                    |
| 432,940                                                            | 289,143           |                      | 2,387,097          |
|                                                                    |                   |                      |                    |
|                                                                    | 954,743           | -                    | 954,743            |
|                                                                    | -                 | -                    | 2,013,174          |
|                                                                    | -                 | -                    | 367,015            |
|                                                                    |                   |                      |                    |
| 954,743                                                            | -                 |                      | 3,334,932          |
|                                                                    |                   |                      |                    |
| (521,803)                                                          | 289,143           |                      | (947,835)          |
|                                                                    |                   |                      |                    |
| 508,000                                                            | -                 |                      | 508,000            |
| -                                                                  | (332,000)         |                      | (332,000)          |
|                                                                    |                   |                      |                    |
| 508,000                                                            | (332,000)         |                      | 176,000            |
|                                                                    |                   |                      |                    |
| (13,803)                                                           | (42,857)          |                      | (771,835)          |
|                                                                    |                   |                      |                    |
| \$ 922,858                                                         | 46,435            | 350,478              | 4,308,375          |
| (922,858)                                                          | -                 | -                    | (922,858)          |
|                                                                    |                   |                      |                    |
| -                                                                  | 46,435            | 350,478              | 3,385,517          |
|                                                                    |                   |                      |                    |
| \$ -                                                               | \$ 32,632         | \$ 307,621           | \$ 2,613,682       |

## Webster Parish Police Jury

### Schedule of Compensation Paid Police Jurors For the Year Ended December 31, 2025

#### Exhibit 8

**COMPENSATION PAID POLICE JURORS** The schedule of compensation paid to Police Jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Police Jurors is included in the legislative expenditures of the General fund.

|                              |                   |
|------------------------------|-------------------|
| Jim Bonsall, President       | \$ 20,772         |
| Steve Ramsey, Vice-President | 15,972            |
| Bruce Blanton                | 15,972            |
| Allen Gilbert                | 15,972            |
| Mike Griffith                | 15,972            |
| LaTanya Grigsby              | 15,972            |
| Nancy Hines                  | 15,972            |
| Beverly Kennon               | 15,972            |
| Adam Lee                     | 15,972            |
| Steve Lemmons                | 15,972            |
| Daniel Thomas                | 15,972            |
| Randy Thomas                 | 15,972            |
| Total                        | <u>\$ 196,464</u> |

**Webster Parish Police Jury**

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2025**

**Exhibit 9**

**Agency Head Name: Lisa Balkom, Secretary-Treasurer**

| <u>Purpose</u>        | <u>Amount</u> |
|-----------------------|---------------|
| Salary                | \$ 93,475     |
| Benefits - insurance  | 19,036        |
| Benefits - retirement | 10,282        |
| Benefits - medicare   | 1,355         |

**Webster Parish Police Jury**  
**Schedule of Justice System Funding**  
**For the Year Ended December 31, 2025**

**Exhibit 10**

**Justice System Funding Schedule - Receiving Entity**

**As Required by Act 87 of the 2020 Regular Legislative Session**

| <b>Cash Basis Presentation</b>                                                                                    | <b>First Six Month<br/>Period Ended<br/>6/30/2025</b> | <b>Second Six<br/>Month Period<br/>Ended 12/31/2025</b> |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|
| <b>Receipts From:</b>                                                                                             |                                                       |                                                         |
| <i>Clerk of Court - Civil Fees</i>                                                                                | \$ 1,941                                              | \$ 857                                                  |
| <i>Webster Parish Sheriff's Office - Criminal Court Costs/Fees</i>                                                | 4,502                                                 | 1,802                                                   |
| <i>Louisiana Department of Public Safety &amp; Corrections - Criminal Court Costs/Fees</i>                        | 1,376                                                 | 3,999                                                   |
| <i>Minden City Court - Criminal Fines - Other</i>                                                                 | 65                                                    | -                                                       |
| <i>Webster Parish Sheriff's Office - Criminal Fines - Other</i>                                                   | 93,614                                                | 97,879                                                  |
| <i>Bossier Parish Police Jury - Service/Collection Fees</i>                                                       | 4,844                                                 | 4,895                                                   |
| <i>Webster Parish Sheriff's Office - Other</i>                                                                    | 513                                                   | 475                                                     |
| <i>District Attorney of the Twenty-Sixth Judicial District Parishes of Bossier and Webster, Louisiana - Other</i> | 5,009                                                 | 5,076                                                   |
| <b>Total Receipts</b>                                                                                             | <u><u>\$ 111,864</u></u>                              | <u><u>\$ 114,983</u></u>                                |

**Webster Parish Police Jury**  
**Schedule of Justice System Funding**  
**For the Year Ended December 31, 2025**

**Exhibit 11**

**Justice System Funding Schedule - Collecting/Disbursing Entity**

**As Required by Act 87 of the 2020 Regular Legislative Session**

| <b>Cash Basis Presentation</b>                                                                   | <b>First Six Month<br/>Period Ended<br/>6/30/2025</b> | <b>Second Six<br/>Month Period<br/>Ended 12/31/2025</b> |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|
| <b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>                                | <u>\$ 25</u>                                          | <u>\$ -</u>                                             |
| <b>Add: Collections</b>                                                                          |                                                       |                                                         |
| Bond Fees                                                                                        | <u>8,375</u>                                          | <u>14,701</u>                                           |
| <b>Subtotal Collections</b>                                                                      | <u>8,375</u>                                          | <u>14,701</u>                                           |
| <b>Less: Disbursements To Governments &amp; Nonprofits:</b>                                      |                                                       |                                                         |
| <i>Webster Parish Sheriff's Office - Bond Forfeiture Fees</i>                                    | 2,119                                                 | 3,580                                                   |
| <i>Indigent Defender Board - Bond Forfeiture Fees</i>                                            | 1,675                                                 | 2,864                                                   |
| <b>Less: Amounts Retained by Collecting Agency</b>                                               |                                                       |                                                         |
| <i>Webster Parish Police Jury - District Attorney Fund - Bond Forfeiture Fees</i>                | 2,512                                                 | 4,296                                                   |
| <i>Webster Parish Police Jury - Criminal Court Fund - Bond Forfeiture Fees</i>                   | <u>2,094</u>                                          | <u>3,961</u>                                            |
| <b>Subtotal Disbursements/Retainage</b>                                                          | <u>8,400</u>                                          | <u>14,701</u>                                           |
| <b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b> | <u><u>\$ -</u></u>                                    | <u><u>\$ -</u></u>                                      |

## **Webster Parish Police Jury**

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**OTHER REPORTS REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS* AND  
UNIFORM GUIDANCE**



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Supervisor: Sandra Harper, CPA, CFE

Tax Senior: John Forsell, CPA

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(Retired) 1963 - 2000

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

### **Independent Auditor's Report**

Police Jurors  
Webster Parish Police Jury  
Minden, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Webster Parish Police Jury as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 22, 2026. We issued an adverse opinion on the aggregate discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

### **Report on Internal Control over Financial Reporting**

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

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

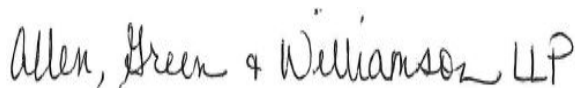
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

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

ALLEN, GREEN & WILLIAMSON, LLP  
Monroe, Louisiana  
June 22, 2026



# ALLEN, GREEN & WILLIAMSON, LLP

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## **Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance Required by the Uniform Guidance**

### **Independent Auditor's Report**

Police Jurors  
Webster Parish Police Jury  
Minden, Louisiana

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

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

We have audited Webster Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2025. The 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, the Police Jury complied, in all material respects, with the 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, 2025.

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

We are required to be independent of the 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 the 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 the 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 the 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 GAAS, *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 judgement made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgement 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 the 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 the 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 the 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 combination of deficiencies, in internal control over compliance, such that there is 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

*Allen, Green & Williamson LLP*

ALLEN, GREEN & WILLIAMSON, LLP  
Monroe, Louisiana  
June 22, 2026

**Webster Parish Police Jury**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2025**

| FEDERAL GRANTOR/<br>PASS-THROUGH GRANTOR/PROGRAM NAME                                                             | AL<br><u>Number</u> | Pass-Through<br><u>Grantor No.</u>              | <u>Expenditures</u> |
|-------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------------------------|---------------------|
| United States Department of Transportation                                                                        |                     |                                                 |                     |
| Passed Through Louisiana Department of Transportation and Development                                             |                     |                                                 |                     |
| Formula Grant for Rural Areas FTA Section 5311                                                                    | 20.509              | N/A                                             | \$ 206,686          |
| Total U. S. Department of Transportation (full amount passed through to Webster Parish Community Services Agency) |                     |                                                 | <u>206,686</u>      |
| United States Department of Homeland Security                                                                     |                     |                                                 |                     |
| Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:                       |                     |                                                 |                     |
| Emergency Management Performance Grant                                                                            | 97.042              | EMT-2024-EP-05015                               | 42,743              |
| State Homeland Security Grant                                                                                     | 97.067              | EMW-2023-SS-00008-S01,<br>EMW-2024-SS-00008-S01 | 34,963              |
| Passed Through Caddo Parish Sheriffs Office:                                                                      |                     |                                                 |                     |
| Emergency Management Performance Grant                                                                            | 97.042              | EMT-2022-EP-05015, EMT-<br>2023-EP-05015        | 205,048             |
| Total United States Department of Homeland Security                                                               |                     |                                                 | <u>282,754</u>      |
| U. S. Department of Health and Human Services                                                                     |                     |                                                 |                     |
| Direct                                                                                                            |                     |                                                 |                     |
| Payment in Lieu of Taxes                                                                                          | 15.226              | N/A                                             | 56,131              |
| Passed Through Louisiana Department of Wildlife and Fisheries                                                     |                     |                                                 |                     |
| Forestry - Payment in Lieu of Taxes                                                                               | 15.226              | N/A                                             | <u>17,070</u>       |
| Total United States Department of Interior                                                                        |                     |                                                 | <u>73,201</u>       |
| U. S. Department of Treasury                                                                                      |                     |                                                 |                     |
| Passed Through Louisiana Department of Treasury                                                                   |                     |                                                 |                     |
| COVID-19 Coronavirus State and Local Fiscal Recovery Fund                                                         | 21.027              | N/A                                             | <u>2,362,851</u>    |
| Total United States Department of Treasury                                                                        |                     |                                                 | <u>2,362,851</u>    |
| TOTAL EXPENDITURES OF FEDERAL AWARDS                                                                              |                     |                                                 | <u>\$ 2,925,492</u> |

The accompanying notes are an integral part of this schedule.

**Webster Parish Police Jury**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2025**

**NOTE 1 - GENERAL** The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Webster Parish Police Jury, Minden, Louisiana. The Webster Parish Police Jury (the "Police Jury") reporting entity is defined in Note 1 to the Police Jury's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule. 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 of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Police Jury, it is not intended to and does not present the financial position or changes in net position of the Police Jury.

**NOTE 2 - BASIS OF ACCOUNTING** The accompanying 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. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS** Federal awards revenues are reported in the Police Jury's fund financial statements as follows:

|                                              | <u>Federal Sources</u>     |
|----------------------------------------------|----------------------------|
| Major Funds:                                 |                            |
| General Fund                                 | \$ 1,190,281               |
| ARPA                                         | <u>2,362,851</u>           |
| Total Federal Revenue                        | 3,553,132                  |
| Federal expenditures in prior years          | <u>(627,640)</u>           |
| Total expenditures of federal awards on SEFA | <u><u>\$ 2,925,492</u></u> |

**NOTE 4 - 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.

**NOTE 5 - 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). In addition, the entire amount of operating subsidy received during the fiscal year is considered to be "expended" during the fiscal year.

**NOTE 6 - DISASTER GRANTS – PUBLIC ASSISTANCE, AL# 97.036** Non-Federal entities must record expenditures on the SEFA when: (1) Federal Emergency Management Agency (FEMA) has approved the non-federal entity's project worksheet (PW), and (2) the non-federal entity has incurred the eligible expenditures. In 2025, FEMA reimbursed the Police Jury \$627,640 of eligible expenditures that were incurred and approved in a prior year and are not included on the schedule.

**NOTE 7- INDIRECT COST RATE** The Police Jury has elected not to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**Webster Parish Police Jury**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2025**

**PART I - Summary of the Auditor's Results**

**Financial Statement Audit**

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

**Audit of Federal Awards**

- iv. There were no significant deficiencies required to be disclosed by the Uniform Guidance (2CFR 200).
- v. The type of report the auditor issued on compliance for major programs was unmodified.
- vi. The audit disclosed no audit findings which the auditor is required to report in accordance with 2 CFR 200.516(a).
- vii. The major federal program is:  

AL# 21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Fund
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance was \$1,000,000.
- ix. The auditee does qualify as a low-risk auditee under the Uniform Guidance.

## **Webster Parish Police Jury**

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## **AGREED-UPON PROCEDURES**



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

Police Jurors  
Webster Parish Police Jury  
Minden, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended December 31, 2025. Webster Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

The Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year ended December 31, 2025. 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:

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
- 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.
- iii. **Disbursements**, including processing, reviewing, and approving.

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).

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.

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

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

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).

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

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

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

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

**Comment:** No exceptions were found as a result of this procedure.

## ***2) Board or Finance Committee***

---

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

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

ii. For those entities reporting on the governmental accounting model, 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.

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

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

**Comment:** No exceptions were found as a result of this procedure.

### **3) Bank Reconciliations**

---

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

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

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

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

**Comment:** One exception noted where on one of the bank reconciliations tested there were several items that were outstanding for more than one year, and according to management these items were voided rather than moved to unclaimed property.

**Management's Response:** The checks were voided and not moved to unclaimed property due to an oversight. In the future, steps will be taken to prevent this.

### **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).

- 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:
- i. Employees responsible for cash collections do not share cash drawers/registers;
  - 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;
  - 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
  - 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.
- 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.
- 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:
- i. Observe that receipts are sequentially pre-numbered.
  - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - iii. Trace the deposit slip total to the actual deposit per the bank statement.
  - 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).
  - v. Trace the actual deposit per the bank statement to the general ledger.

**Comment:** No exceptions were found as a result of this procedure.

***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).
- 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
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
  - ii. At least two employees are involved in processing and approving payments to vendors;
  - 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;
  - 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
  - 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.
- [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]
- 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
- 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
  - 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.
- 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.

**Comment:** No exceptions were found as a result of this procedure.



## ***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.
- 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
  - 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
  - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- 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.
- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

**Comment:** No exceptions were found as a result of this procedure.

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

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- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
  - 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));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

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

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

**Comment:** One exception noted where, one of the reimbursements tested included a non-itemized meal receipt.

**Management's Response:** The Webster Parish Police Jury Office staff will make sure that every receipt is itemized and has backup in the future. We will stress the importance of documentation for meal reimbursement.

## ***8) Contracts***

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A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

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;

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);

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

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.

**Comment:** No exceptions were found as a result of this procedure.

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

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

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

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

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- 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.
- 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.

**Comment:** No exceptions were found as a result of this procedure.

#### ***10) Ethics***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
  - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

**Comment:** No exceptions were found as a result of this procedure.

#### ***11) Debt Service***

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

**Comment:** No exceptions were found as a result of this procedure.

## ***12) Fraud Notice***

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

**Comment:** No exceptions were found as a result of this procedure.

## ***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 from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
  - Hired before June 9, 2020 – completed the training; and
  - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

**Comment:** We performed the procedure and discussed the results with management.

#### **14) Prevention of 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.
- 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).
- 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.

**Comment:** No exceptions were found as a result of this procedure.

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

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

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

*Allen, Green & Williamson LLP*

Allen, Green & Williamson, LLP  
Monroe, Louisiana  
June 22, 2026