AVOYELLES PARISH POLICE JURY

Marksville, Louisiana

Financial Report

Year Ended December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (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 as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the Aggregate Discretely Presented Component Units of the 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 the Governmental Activities, Each Major Fund and the Aggregate Remaining Fund Information

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

Basis for Adverse and Unmodified Opinions

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

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

Management has not included financial data for the Police Jury's legally separate component units in the financial statements. Accounting principles generally accepted in the United States of America require the financial data of 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. The amount by which this departure would affect the assets, deferred outflow of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units financial statements 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 generally accepted auditing standards 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

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

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

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

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

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and pension schedules on pages 43-51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our 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 Police Jury's basic financial statements. The accompanying Section 8 housing program financial data schedules, Justice System Funding schedules and the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Section 8 housing program financial data schedule, Justice System Funding schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the combining non-major fund financial statements but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 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, 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 8, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENT

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Statement of Net Position
December 31, 2025

ASSETS	
Cash and interest-bearing deposits	$ 24,552,857
Receivables, net	210,130
Ad valorem taxes, net	3,431,415
Sales tax receivables	537,708
Due from other governmental units	897,986
Prepaid items	297,543
Capital assets:	
Non-depreciable	897,140
Depreciable, net	18,489,947
Net pension asset	150,045
Total assets	49,464,771
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions	186,884
LIABILITIES	
Accounts and other payables	839,596
Accrued liabilities	49,872
Construction and retainage payables	192,109
Due to other governmental units	72,915
Accrued interest payable	6,228
Long-term liabilities:	
Due within one year	244,464
Due in more than one year	318,290
Net pension liability	18,438
Total liabilities	1,741,912
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions	86,327
Unearned revenues	237,160
Total deferred inflows of resources	323,487
NET POSITION	
Net investment in capital assets	18,924,439
Restricted -	
Public safety	43,469
Public works	16,001,953
Health and welfare	6,776,969
Culture and recreation	2,622,158
Economic development	446,568
Unrestricted	2,770,700
Total net position	$ 47,586,256

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues			
Activities	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position
Governmental activities:					
General government	$ 2,152,196	$ 155,033	$ 306,281	$ -	$ (1,690,882)
Public safety	1,056,544	156,414	-	-	(900,130)
Public works	9,632,353	10,000	496,244	1,487,913	(7,638,196)
Health and welfare	1,515,906	-	1,045,796	-	(470,110)
Culture and recreation	1,752,076	12,767	-	-	(1,739,309)
Economic development	389,031	344	-	-	(388,687)
Interest on long-term debt	11,760	-	-	-	(11,760)
Total governmental activities	$ 16,509,866	$ 334,558	$ 1,848,321	$ 1,487,913	(12,839,074)
General revenues:					
Taxes -					
Property taxes, levied for general purposes					4,089,307
Property taxes, levied for specific purposes					114,198
Sales and use taxes, levied for specific purposes					6,923,543
Severance taxes					210,046
Grants and contributions not restricted to specific programs -					
State revenue sharing					234,701
Parish equalization funds					64,918
Fire insurance rebate					267,809
Other state funds					119,173
Occupational licenses and other permits					619,961
Nonemployer pension contribution					22,911
Interest and investment earnings					695,885
Miscellaneous					845,625
Total general revenues					14,208,077
Change in net position					1,369,003
Net position, beginning					46,217,253
Net position, ending					$ 47,586,256

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Balance Sheet
Governmental Funds
December 31, 2025

	General	Road & Bridge	Solid Waste	Health Unit
ASSETS				
Cash and interest-bearing deposits	$ 1,846,861	$ 3,554,804	$ 9,017,828	$ 5,426,991
Receivables, net	187,816	-	-	-
Ad valorem taxes, net	335,753	-	-	645,750
Sales tax receivables	-	134,428	403,280	-
Due from other funds	549,365	-	97,180	84,268
Due from other governmental units	107,871	632,605	-	26,244
Total assets	$ 3,027,666	$ 4,321,837	$ 9,518,288	$ 6,183,253
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	$ 21,995	$ 249,567	$ 344,168	$ 38,383
Accrued liabilities	10,965	10,163	5,447	3,899
Construction and retainage payables	-	-	-	-
Due to other funds	-	329,462	-	13,087
Due to other governmental units	71,241	-	-	-
Total liabilities	104,201	589,192	349,615	55,369
Deferred inflows of resources:				
Unearned revenue	200,900	-	-	-
Fund balances:				
Restricted -				
Public safety	-	-	-	-
Public works	-	3,732,645	9,168,673	-
Health and welfare	346,891	-	-	6,127,884
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Unassigned (deficits)	2,375,674	-	-	-
Total fund balances	2,722,565	3,732,645	9,168,673	6,127,884
Total liabilities, deferred inflows of resources, and fund balances	$ 3,027,666	$ 4,321,837	$ 9,518,288	$ 6,183,253

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Balance Sheet
Governmental Funds (Continued)
December 31, 2025

	Library	Governmental Funds	Total
ASSETS			
Cash and interest-bearing deposits	$ 2,066,174	$ 2,641,267	$ 24,553,925
Receivables, net	-	22,314	210,130
Ad valorem taxes, net	1,000,914	1,448,998	3,431,415
Sales tax receivables	-	-	537,708
Due from other funds	-	165,079	895,892
Due from other governmental units	40,678	90,588	897,986
Total assets	$ 3,107,766	$ 4,368,246	$ 30,527,056
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts and other payables	$ 86,839	$ 36,387	$ 777,339
Accrued liabilities	9,776	72,947	113,197
Construction and retainage payables	-	192,109	192,109
Due to other funds	388,993	164,350	895,892
Due to other governmental units	-	1,674	72,915
Total liabilities	485,608	467,467	2,051,452
Deferred inflows of resources:			
Unearned revenue	-	36,260	237,160
Fund balances:			
Restricted -			
Public safety	-	43,469	43,469
Public works	-	3,100,635	16,001,953
Health and welfare	-	302,194	6,776,969
Culture and recreation	2,622,158	-	2,622,158
Economic development	-	446,568	446,568
Unassigned (deficits)	-	(28,347)	2,347,327
Total fund balances	2,622,158	3,864,519	28,238,444
Total liabilities, deferred inflows of resources, and fund balances	$ 3,107,766	$ 4,368,246	$ 30,527,056

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

Total fund balances for governmental funds		$ 28,238,444
Capital assets, net		19,387,087
Prepaid expenses		297,543
Long-term liabilities:		
Bonds payable	$ (222,000)	
Compensated absences payable	(151,888)	
Capital lease payable	(188,866)	
Accrued interest payable	(6,228)	(568,982)
Pension:		
Net pension (liability)/asset	131,607	
Deferred outflows of resources	186,884	
Deferred inflows of resources	(86,327)	232,164
Net position of governmental activities		$ 47,586,256

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
For the Year Ended December 31, 2025

	General	Road & Bridge	Solid Waste	Health Unit
Revenues:				
Taxes -				
Ad valorem	$ 412,904	$ -	$ -	$ 784,117
Sales	-	1,698,460	5,095,187	-
Severance taxes	210,046	-	-	-
Licenses and permits	619,961	-	-	-
Intergovernmental revenues -				
Federal revenues	306,281	-	-	-
State funds -				
Parish transportation funds	-	496,244	-	-
State revenue sharing	23,568	-	-	41,855
Parish equalization funds	64,918	-	-	-
Fire insurance rebate	267,809	-	-	-
Other	121,276	1,021,611	-	-
Fees, charges and commissions	588,173	-	-	-
Interest income	124,864	74,535	246,984	145,686
Other revenues	657,035	18,357	-	-
Total revenues	3,396,835	3,309,207	5,342,171	971,658
Expenditures:				
Current-				
General government	2,297,935	-	-	-
Public safety	841,772	-	-	-
Public works	22,303	3,265,255	4,461,115	-
Health and welfare	-	-	-	583,860
Culture and recreation	24,642	-	-	-
Economic development and assistance	63,150	-	-	-
Debt service-				
Principal payments	9,830	81,826	-	4,774
Interest expense	598	5,030	-	216
Total expenditures	3,260,230	3,352,111	4,461,115	588,850
Excess (deficiency) of revenues over expenditures	136,605	(42,904)	881,056	382,808
Other financing sources (uses):				
Proceeds from sale of assets	-	84,555	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	84,555	-	-
Net change in fund balance	136,605	41,651	881,056	382,808
Fund balances, beginning	2,585,960	3,690,994	8,287,617	5,745,076
Fund balances, ending	$ 2,722,565	$ 3,732,645	$ 9,168,673	$ 6,127,884

The accompanying notes are an integral part of the basic financial statements.

Library	Other Governmental Funds	Total
$ 1,219,445	$ 1,787,039	$ 4,203,505
-	129,896	6,923,543
-	-	210,046
-	-	619,961
-	1,045,796	1,352,077
-	-	496,244
64,874	129,404	259,701
-	-	64,918
-	-	267,809
-	439,199	1,582,086
12,767	227,407	828,347
42,426	61,390	695,885
-	84,705	760,097
1,339,512	3,904,836	18,264,219
-	-	2,297,935
-	215,081	1,056,853
-	1,822,489	9,571,162
-	1,029,959	1,613,819
1,302,039	-	1,326,681
-	289,648	352,798
9,547	105,000	210,977
502	5,414	11,760
1,312,088	3,467,591	16,441,985
27,424	437,245	1,822,234
-	-	84,555
-	20,000	20,000
-	(20,000)	(20,000)
-	-	84,555
27,424	437,245	1,906,789
2,594,734	3,427,274	26,331,655
$ 2,622,158	$ 3,864,519	$ 28,238,444

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

Total net change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		$ 1,906,789
Capital assets:		
Prepaid expenses	$ (31,480)	
Capital outlay	772,487	
Loss on disposition of capital assets	(5,412)	
Depreciation expense	(1,375,600)	(640,005)
Effect of GASB 87 Leased Assets		
Amortization of leased assets	(105,432)	
Principal payments	105,977	545
Long-term debt:		
Principal payments	105,000	
Change in compensated absences	(19,610)	85,390
Effect of the change in net pension liability/asset, deferred outflows/inflows of resources:		
Change in pension expense	(6,627)	
Nonemployer pension contribution revenue recognized	22,911	16,284
Total changes in net position per Statement of Activities		$ 1,369,003

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Fiduciary Net Position
Custodial Fund
December 31, 2025

ASSETS	
Other receivables	$ -
LIABILITIES	
Due to other governments	$ -

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Fund
December 31, 2025

Additions:	
Indian gaming revenues	$ 157,046
Deductions:	
Gaming revenues distributed to other governments	157,046
Change in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

The accompanying notes are an integral part of the basic financial statements.

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Parish Police Jury (Police Jury) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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 these are the powers to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and 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, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

A. Financial Reporting Entity

Avoyelles Parish Police Jury is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by nine jurors representing various districts located within the parish. The jurors serve four-year terms.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable (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, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the 2011 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, “Defining the Financial Reporting Entity”, establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.

2. Whether the primary government’s governing authority appoints a majority of board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

3. Financial benefit/burden relationship between the primary government and the potential component unit.

4. The nature and significance of the relationship between the potential component unit with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

The following component unit is not presented in the accompanying financial statements:

Avoyelles Parish Airport Authority

Financial statements of this individual component unit may be obtained from its administrative office. The component financial data is necessary for reporting in conformity with generally accepted accounting principles.

Related Organizations

The Avoyelles Parish Police Jury appoints a portion of the governing boards of each of the entities described below. The Police Jury is not financially accountable for these organizations and, therefore, they are not component units.

Southwest Water District
Bunkie Hospital District
Ward 3 Water District

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all the funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Police Jury are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the Police Jury are classified as governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Police Jury or meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds are those through which the governmental functions of the Police Jury are financed. The acquisition, use and balance of the Police Jury's expendable financial resources and the related liabilities are accounted for through governmental funds. Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances for all major governmental funds and nonmajor funds aggregated. A reconciliation is presented to summarize the differences in fund balances of the governmental fund financial statements and the net position of the governmental activities in the government-wide financial statements.

Fiduciary funds consist of custodial funds of the Police Jury. Custodial funds account for assets held for various local governments. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

The major funds of the Police Jury are described below:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects of the Police Jury. The following are the Police Jury's major Special Revenue Funds:

The Road and Bridge Fund is used to account for maintenance and upkeep of parish roads and bridges within the respective districts.

The Solid Waste Fund is used to account for the receipt and use of proceeds of three fourths of one percent (3/4%) sales tax used to provide garbage and waste collection and/or disposal for the Parish.

The Health Unit Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish.

The Library Fund is used to account for the receipt of ad valorem taxes and state revenue sharing revenue used for the operation and maintenance of the parish library.

C. Measurement Focus/Basis of Accounting

Measurement Focus

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when the liability is incurred, as under accrual accounting, however, debt service expenditures are recorded only when payment is due.

Program revenues

Program revenues included in the statement of activities are derived 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 within a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. 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.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Police Jury. Under state law, the Police Jury may invest in United States bonds, treasury notes, or certificates.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables. Long-term interfund loans (noncurrent portion) are reported as “advances to and from other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes. Management has determined that all receivables are collectible therefore no allowance for doubtful accounts is recorded at year end.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2025, are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities’ columns in the government-wide financial statements. Capital assets are capitalized at acquisition cost or estimated cost if acquisition cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The Police Jury maintains a threshold level of $1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Prior to January 1, 2003, governmental funds’ infrastructure assets were not capitalized. These assets have been valued at estimated acquisition cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20-40 years
Equipment, furniture, and fixtures	5 years
Heavy equipment	20-40 years
Infrastructure	20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as expenditures of the governmental fund upon acquisition.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in government-wide or fund financial statements. The Police Jury does not have any proprietary funds.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Compensated Absences

After six months of service, employees of the Police Jury earn annual leave at the rate of 5 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year by employees, not to exceed 120 days (960 hours) for employees hired prior to April 2011 and 60 days (480 hours) for employees hired after April 2011. Upon termination, employees are paid for accumulated annual leave at the employee's current rate of pay.

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 120 days. Upon termination, unused sick leave is forfeited.

At December 31, 2025, employees of the Police Jury had accumulated and vested leave benefits totaling $151,888.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, GASB requires a government to delay recognition of decreases in net position as expenditures and increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

c. Unrestricted net position – consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are classified as follows:

a. Non-spendable – amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact.

b. Restricted - amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, contributors, or amounts constrained due to constitutional provisions or enabling legislation or the laws or regulations of other governments.

c. Committed - amounts that are constrained for specific purposes that are internally imposed by the Police Jury through formal legislative action and do not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded by passage of ordinances or resolutions approved by Police Jury members.

d. Assigned - amounts that are constrained by the Police Jury's intent to be used for specific purposes that are neither restricted nor committed. The assignment of fund balance is authorized by a directive from the Police Jury's Treasurer and approved by a resolution of the Police Jury members.

e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Police Jury considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Police Jury considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Police Jury has provided otherwise in its commitment or assignment actions.

E. Revenues, Expenditures, and Expenses

Revenues

The Police Jury considers revenue to be susceptible to accrual in governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Police Jury generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The Police Jury's major revenue sources that meet this availability criterion are taxes, and intergovernmental revenues (including grant revenues). Grant revenues are revenues derived from federal, state, and private grants. These revenues are recognized when all applicable eligibility requirements are met and are reported as intergovernmental revenues. Interest income is recorded as earned in the fund holding the interest-bearing asset. All other revenues are recorded when received.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in October and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Tax Assessor and are collected by the Avoyelles Parish Sheriff. Property tax revenues are recognized when levied to the extent that they result in current receivables.

Expenditures/Expenses

In government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures of governmental funds are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the members of the Police Jury.

F. Revenue Restrictions

The Police Jury has various restrictions placed on certain revenue sources received from the state or local sources. The proceeds from the 1% sales and use tax levy are dedicated to maintaining roads and bridges as well as providing solid waste collection and disposal services. A motel tax is dedicated for tourism inducement while the proceeds from a special property tax assessed on all property located in Road District No. 2 is dedicated to improving, maintaining, and operating roads, bridges, and drainage within District No. 2.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the period they are determined to be necessary. Actual results could differ from those estimates.

H. Pensions

The net pension liability/(asset), deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, (described in more detail in Note 6), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Non-employer contributions are recognized as revenues in the government-wide and proprietary fund financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due.

(2) Cash and Interest-Bearing Deposits

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are stated at cost, which approximates market.

At year-end, the Police Jury participated in an Insured Cash Sweep (ICS) Deposit Placement Agreement, which allows funds to be placed into interest-bearing deposit accounts at multiple FDIC-insured banks through a single local bank relationship. The ICS program enables the Police Jury to access full FDIC insurance coverage on deposits exceeding the standard insurance limit of $250,000, while maintaining liquidity and earning interest. As of December 31, 2025, cash deposits totaling $13,988,814 were placed through the ICS program and were fully FDIC insured.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Police Jury may not recover its deposits or not be able to recover the collateral securities that are in the possession of an outside party. The Police Jury does not have a policy for custodial credit risk; however, under state law these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security of 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 bank. 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.

The following is a summary of deposit balances (bank balances), and the related federal insurance and pledged securities:

Bank balances	$ 24,595,267
Insured	$ 14,988,814
Uninsured and collateral held by pledging bank not in Police Jury's name	9,606,453
Total	$ 24,595,267

(3) Capital Assets

Capital asset activity was as follows:

	Beginning	Additions	Deletions	Ending
Capital assets not being depreciated:				
Land	$ 590,548	$ 50,000	$ -	$ 640,548
Construction in progress	-	256,592	-	256,592
Total capital assets, not being depreciated	590,548	306,592	-	897,140
Capital assets being depreciated:				
Buildings and improvements	10,668,863	-	-	10,668,863
Equipment, furniture and fixtures	787,742	48,063	-	835,805
Infrastructure	13,135,587	-	-	13,135,587
Heavy equipment	5,686,169	417,832	746,292	5,357,709
Leased Assets	586,211	-	-	586,211
Total capital assets, being depreciated	30,864,572	465,895	746,292	30,584,175

	Beginning	Additions	Deletions	Ending
Less accumulated depreciation				
Buildings and improvements	4,027,081	510,877	-	4,537,958
Equipment, furniture and fixtures	758,754	21,502	-	780,256
Infrastructure	2,203,539	608,432	-	2,811,971
Heavy equipment	4,064,387	234,789	740,880	3,558,296
Leased Assets	300,315	105,432	-	405,747
Total accumulated depreciation	11,354,076	1,481,032	740,880	12,094,228
Total capital assets, being depreciated, net	19,510,496	(1,015,137)	5,412	18,489,947
Capital assets, net	$ 20,101,044	$ (708,545)	$ 5,412	$ 19,387,087

Depreciation expense was charged to governmental activities as follows:

General government	$ 110,094
Public works	1,013,921
Economic development	34,346
Health and welfare	64,292
Culture and recreation	244,888
Public safety	13,491
Total depreciation expense	$ 1,481,032

(4) Long-Term Liabilities

The following is a summary of long-term liability activity:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated absences	$ 132,278	$ 113,166	$ 93,556	$ 151,888	$ 33,922
Direct borrowings/placements					
Lease Liability (Note 14)	294,843	-	105,977	188,866	101,542
Certificates of Indebtedness (1)	252,000	-	80,000	172,000	84,000
Certificates of Indebtedness (2)	75,000	-	25,000	50,000	25,000
Totals	$ 754,121	$ 113,166	$ 304,533	$ 562,754	$ 244,464

The lease and certificates of indebtedness liabilities will be liquidated from various special revenue funds.

Certificates of Indebtedness (1)

The Police Jury issued $750,000 of Limited Tax Certificates of Indebtedess, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments are due in amounts ranging from $62,000 to $88,000 through March 1, 2027 at an interest rate of 2.55%. The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness. $ 172,000

Certificates of Indebtedness (2)

The Police Jury issued $250,000 of Limited Tax Certificates of Indebtedess, Series 2017, dated April 26, 2017, for the purpose of improving, maintaining and repairing public roads, bridges and drainage within the parish. Annual principal installments of $25,000 are due through March 1, 2027 at an interest rate of 1.275%.The Certificate of Indebtedness is paid from the levy and collection of a constitutional property tax of thirty (30) mills levied on all property subject to taxation within District No. 2 in Avoyelles Parish. No default provisions are provided for in the certificate of indebtedness. $ 50,000

Principal and interest payments on direct placement debt are due as follows:

	Direct Placement Debt		
Year Ending December 31,	Principal payments	Interest payments	Total
2026	$ 109,000	$ 3,793	$ 112,793
2027	113,000	1,281	114,281
Totals	$ 222,000	$ 5,074	$ 227,074

(5) Unearned Revenues

Unearned revenue consisted of $36,260 related to the Section 8 Housing Choice Vouchers program and $200,900 related to a FEMA grant.

(6) Pension Plans

The Police Jury participates in three cost-sharing defined benefit plans, each administered by separate public employee retirement systems. Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of all plans administered by these public employee retirement systems to the State Legislature. These plans are not closed to new entrants. Substantially all Police Jury employees participate in one of the following retirement systems:

Plan Descriptions

Parochial Employees' Retirement System (PERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in LRS 11:1901 and 11:1941. The Police Jury participates in Plan B.

Louisiana State Employees' Retirement System (LASERS) provides retirement, disability, and survivor benefits to eligible employees and their beneficiaries as defined in the Louisiana Revised Statutes. The age and years of creditable service required in order for a member to receive retirement benefits are established by LRS 11:441 and vary depending on the member's hire date, employer and job classification.

Registrar of Voters Employees' Retirement System (ROVERS) provides retirement, disability, and survivor benefits to eligible registrars of voters in each parish, their deputies, their permanent employees, and their beneficiaries as defined in the Louisiana Revised Statues. Eligibility for retirement benefits and the computation of retirement benefits are defined in LRS 11:2071-2072.

Each system's financial statements are prepared using the accrual basis of accounting. Employer and employee contributions are recognized in the period in which the employee is compensated for the services performed. Benefits and refunds are recognized when they are due and payable in accordance with the terms of each plan. Interest income is recognized when earned. Ad valorem taxes and revenue sharing monies are recognized in the year collected by the tax collector.

A brief summary of eligibility and benefits of the plans are provided in the following table.

	PERS	LASERS	ROVERS
Final average salary	Final average compensation	Highest 36 months or 60 months[3]	Highest 60 months
Years of service required and/or age eligible for benefits	30 years age 55[2] 10 years age 60[2] 7 years age 65[2]	30 years at any age 25 years age 55 20 years of any age[1] 5-10 years age 60[4]	30 years at any age 20 years age 55[6] 10 years age 60[6]
Benefit percent per years of service	2.0%[8]	2.5% - 3.5%[5]	3.0% - 3.33%[7]

1 With actuarial reduced benefits

2 Employees hired after January 1, 2007: 30 years age 55, 10 years age 62, 7 years age 67

3 Employees hired after July 1, 2006 use the revised benefit calculation based on the highest 60 months

4 Five to ten years of creditable service at age 60 depending upon the plan

5 Members in regular plan 2.5%, hazardous duty plan 3.33%, and judges 3.5%.

6 After 01/01/2013 age eligibility is 30 years at 55, 20 years at 60, and 10 years at age 60

7 Benefit percent varies depending on hire date

8 Under certain conditions, as outlined in the statues, benefits are limited to specific amounts.

Contributions

Article X, Section 29 (E)(2)(a) of the Louisiana Constitution of 1974 assigns the authority to determine employee contributions to the Legislature. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee. In addition, each plan receives a percentage of ad valorem taxes collected by the parish. These entities are not considered to be participating employers in the pension systems and are considered to be non-employer contributing entities.

Contributions of employers and non-employer contributing entities effective for the year ending June 30, 2025 for all plans except PERS (December 31, 2024) were as follows:

Plan	Active Member Contribution Percentage	Employer Contribution Percentage	Amount from Nonemployer Contributing Entities	Amount of Government Contributions
PERS	3.00%	7.00%	$ 15,692	$ 97,066
LASERS	12.25%	39.24%	-	3,812
ROVERS	7.00%	18.00%	7,219	6,089

Net Pension Liability\(Asset)

The Police Jury's net pension liability\(asset) at December 31, 2025 is comprised of its proportionate share of the net pension liability\(asset) relating to each of the cost-sharing plans in which the Police Jury is a participating employer. The Police Jury's net pension liability\(asset) for each plan was measured as of the plans' measurement date (June 30, 2025 for all plans except PERS and December 31, 2024 for PERS) and the total pension liability\(asset) used to calculate the net pension liability\(asset) was determined by an actuarial valuation as of that date. The Police Jury's proportionate share of the net pension liability\(asset) for each of the plans in which it participates was based on the Police Jury's required contributions in proportion to total required contributions for all employers. As of the most recent measurement date, the Police Jury's proportion for each plan and the change in proportion from the prior measurement date were as follows:

Plan	Proportionate Share of Net Pension Liability\(Asset)	Proportionate Share (%) of Net Pension Liability\(Asset)	Increase/(Decrease) from Prior Measurement Date
PERS	$ (148,113)	0.867715%	-0.165177%
LASERS	18,438	0.000410%	-0.000040%
ROVERS	(1,932)	0.179771%	0.040905%
Total	$ (131,607)		

Since the measurement date of the net pension liability was June 30, 2025 for all plans except PERS (December 31, 2024 for PERS), the net pension liability\(asset) is based upon fiduciary net position for each of the plans as of those dates. Detailed information about each pension plan's assets, deferred outflows, deferred inflows, and fiduciary net position that was used in the measurement of the Police Jury's net pension liability\(asset) is available in the separately issued plan financial reports for those fiscal years. The financial report for each plan may be accessed on their website as follows:

PERS - http://www.persla.org/
LASERS - http://www.laseronline.org/
ROVERS - http://www.larovers.com/

Actuarial Assumptions

The following table provides information concerning actuarial assumptions used in the determination of the total pension liability\(asset) for each of the defined benefit plans in which the Police Jury is a participating employer:

	PERS	LASERS	ROVERS
Date of experience study on which significant assumptions are based	1/1/2018 - 12/31/2022	7/1/2019 - 6/30/2023	7/1/2019 - 6/30/2023
Expected remaining service lives	4	2	5
Inflation Rate	2.30%	2.40%	2.30%
Projected salary increases	4.25%	2.40% - 15.25%	5.25%
Projected benefit changes including COLAs	None	None	None
Source of mortality assumptions	(1), (2), (3)	(4), (5)	(6), (7)

(1) Pub-2010 Public Retirement Plans Mortality Table for Health Retirees using MP2021 scale for annuitant and beneficiary mortality.
(2) Pub-2010 Public Retirement Plans for General Employees using MP2021 scale.
(3) Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees for disabled annuitants.
(4) Pub-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.
(5) RP-2000 Disabled Retiree Mortality Table with no projection for mortality improvement.
(6) RP-2016 Public Retirement Plans Mortality table for General Employees and General Healthy Retirees multiplied by 120% with full generational projection using the appropriate MP-2021 scale.
(7) RP-2016 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% with full generational projection using the appropriate MP-2021 scale. Improvement scale.

Cost of Living Adjustments

The pension plans in which the Police Jury participates have the authority to grant cost-of-living adjustments (COLAs) on an ad hoc basis. COLAs may be granted to the state system (LASERS) if approved with a two-third vote of both houses of the Legislature, provided the plan meets certain statutory criteria related to the funded status and interest earnings. Pursuant to LRS 11:242(B), the power of the Board of Trustees of the statewide systems (PERS and ROVERS) to grant a COLA is effective in calendar years that the legislature fails to grant a COLA, unless in the legislation granting a COLA, the legislature authorizes the Board of Trustees to provide an additional COLA. The authority to grant a COLA by the Board is subject to the funded status and interest earnings. The effects of the benefit changes made as a result of the COLAs are included in the measurement of the total pension liability as of the measurement date at which the ad hoc COLA was granted and the amount is known and reasonably estimable.

Discount Rate

The discount rates used to measure the Police Jury's total pension liability\(asset) for each plan and the significant assumptions used in the determination of the discount rate for each plan are as follows:

	PERS	LASERS	ROVERS
Discount rate	6.40%	7.25%	6.25%
Change in discount rate from prior valuation	-	-	-
Plan cash flow assumptions	(1)	(1)	(1)
Rates incorporated in the Discount Rate:			
Long-term Rate of Return	7.13%	5.75%	8.37%
Periods applied	All	All	All
Municipal Bond Rate	N/A	N/A	N/A

The discount rates used to measure the Police Jury's total pension liability\(asset) for each plan are equal to the long-term expected rate of return on pension plan investments that are expected to be used to finance the payment of benefits.

For LASERS and ROVERS, the long-term expected rate of return for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

For PERS the rate was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM), a treasury yield curve approach and an equity building block model. Risk return and correlation are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification.

The target allocation and best estimates of arithmetic/geometric real rates of return for each major asset class are summarized for each plan in the following tables:

	PERS*		LASERS**		ROVERS*	
Asset Class	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Cash	-	-	-	0.85%	-	-
Fixed Income	37.0%	1.08%	-	-	-	-
Domestic Fixed Income	-	-	-	2.53%	22.5%	0.56%
International Fixed Income	-	-	-	5.22%	20.0%	0.35%
Equities	47.0%	2.82%	-	-	-	-
Domestic Equity	-	-	-	4.42%	37.5%	2.81%
International Equity	-	-	-	5.37%	10.0%	1.70%
Alternative Investments	15.0%	0.76%	-	7.43%	-	-
Real Assets	1.0%	0.07%	-	-	10.0%	0.45%
Total	100.0%		0.0%		100.0%	

*Arithmetic real rates of return
**Geometric real rates of return

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Changes in the net pension liability (asset) may either be reported in pension expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into pension expense over a number of years. For the year ended December 31, 2025, the Police Jury recognized $112,877 in pension expense related to all defined benefit plans in which it participates. PERS, LASERS and ROVERS recognized revenues in the amount of $106,967 in ad valorem taxes collected from non-employer contributing entities.

At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 47,533	$ 8,074
Changes of assumptions	10,133	686
Net difference between projected and actual earnings on pension plan investments	-	76,551
Change in proportion and differences between employer contributions and proportionate share of contributions	27,381	1,016
Employer contributions subsequent to the measurement date	101,837	-
Total	$ 186,884	$ 86,327

Deferred outflows of resources of $101,837, resulting from the employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability\(asset) in the following fiscal year. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions to be recognized in pension expense are as follows:

Year Ended December 31,	Net Amount Recognized in Pension Expense
2026	$ 50,719
2027	74,817
2028	(82,661)
2029	(44,155)

Sensitivity of the Police Jury's Proportional Share of the Net Pension Liabilities\(Assets) to Changes in the Discount Rate

The following presents the Police Jury's proportionate shares of the net pension liabilities\(assets) of the plans, calculated using their respective discount rates, as well as what the Police Jury's proportionate shares of the net pension liabilities would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

		Net Pension Liability\(Asset)		
Plan	Current Discount Rate	1% Decrease	Current Discount Rate	1% Increase
PERS	6.40%	$ 369,188	$ (148,113)	$ (581,278)
LASERS	7.25%	28,067	18,438	12,027
ROVERS	6.25%	26,375	(1,932)	(26,108)
Net Pension Liability\(Asset)		$ 423,630	$ (131,607)	$ (595,359)

Payables to Pension Plans

At December 31, 2025, the Police Jury reported $32,043 of outstanding contributions due to the Systems for the current year.

(7) Litigation and Claims

The Police Jury's legal counsel has reviewed various claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Police Jury and to arrive at an estimate, if any, of the amount of potential loss to the Police Jury. As of December 31, 2025, no amounts have been incurred which would require accrual.

(8) Federal Compliance Contingencies

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency.

(9) Risk Management

The Jury is exposed to risks of loss in the areas of health care, general and auto liability, property hazards and workers' compensation and employee dishonesty. All of these risks are handled by purchasing commercial insurance coverage. There have not been any significant reductions in the insurance coverage during the year, nor have settlements exceeded insurance coverage for the past three years. Due to current insurance market conditions, the Police Jury is retaining the risk for its general liability exposures in areas where there is no affordable insurance coverage available.

(10) Deficit Fund Balance

The Off-Duty Witness Fee Fund, and 12th Judicial District Court Fund, nonmajor special revenue funds, reported a deficit fund balance of $7,842, and $17,181, respectively, at December 31, 2025. The Road District No. 2 Debt Service Fund, a nonmajor debt service fund, reported a deficit fund balance of $11,258 at December 31, 2025. These deficits are to be eliminated by increasing revenues and/or reducing expenditures in future years.

(11) Compensation of Police Jurors

A summary of compensation paid to police jurors for the year ending December 31, 2025 is as follows:

Darrell G. Wiley, President	$ 11,556	Travis J. Franks	$ 10,272
Jacob Coco, Vice President	10,272	McKinley Keller	10,272
Ingrid Wilson	3,424	Samuel E. Pearce, III	10,272
Clyde Benson	10,272	Allen K. Thomas	10,272
Mark Borrel	10,272		

(12) Compensation, Benefits and Other Payments to Board President

Total compensation, and other payments made to Darrell G. Wiley – Police Jury President consisted of compensation of $11,556 for the year ended December 31, 2025.

(13) Interfund Transactions

A. A summary of interfund receivables and payables follows:

	Interfund Receivable	Interfund Payable
Major Governmental Fund:		
General Fund	$ 549,365	$ -
Road and Bridge	-	329,462
Solid Waste	97,180	-
Health unit	84,268	13,087
Library	-	388,993
Total major governmental funds	730,813	731,542
Nonmajor Governmental Funds	165,079	164,350
Total	$ 895,892	$ 895,892

The above amounts are for reimbursements owed for expenditures paid for those funds and for short-term loans.

B. A summary of interfund transfers follows:

	Transfers In	Transfers Out
Nonmajor funds	$ 20,000	$ 20,000

The above amounts are not expected to be repaid between funds and are accounted for as other financing sources (uses).

(14) Leases

During the year ended December 31, 2024, the Police Jury implemented GASB No. 87, *Leases* for accounting and reporting leases that had previously been reported as operating leases. A summary of the major leases entered into by the Police Jury can be found below. In accordance with the standards of GASB 87, the Police Jury recognizes a lease liability and an intangible right-to use lease asset (lease asset) in the government-wide financial statements and recognizes proceeds from leased liabilities (as another financing source) as well as the leased asset (as an expenditure in the related function) in the fund financial statements.

In October 2022, the Police Jury entered into two equipment leases for $217,429 each. The leases require monthly installments of $3,619 each through their maturity in September 2027. The equipment leases were entered into for the use of two (2) John Deere graders and are used to provide services under the public works function of the Police Jury. Events of default are outlined in the executed lease agreements and include failure to remit payments in a timely manner. The remedy in the event of a default under the lease agreement consists of several actions and includes payment of amount owed with additional interest charges monthly, as well as relinquishing the leased equipment.

The Police Jury has entered into multiple lease agreements for general and administrative equipment for a combined amount of $189,269, due in monthly installments ranging from $49 to $397 with maturities ranging from September 2023 - October 2028. Events of default are outlined in the executed lease agreements and include failure to remit payments in a timely manner. The remedy in the event of default under the lease agreement consists of several actions and includes payment of the amount owed with additional interest charged monthly, as well as relinquishing the leased equipment.

The following is a schedule of the future minimum lease payments

Year Ending December 31,	Principal	Interest	Total
2026	$ 101,542	$ 3,666	$ 105,208
2027	81,426	1,076	82,502
2028	5,898	54	5,952
Totals	$ 188,866	$ 4,796	$ 193,662

(15) National Opioid Settlement

In 2021, a nationwide settlement was reached to resolve all opioid litigation brought by several states and local political subdivisions against the three largest pharmaceutical distributors, McKesson, Cardinal Health, and AmerisourceBergen (“Distributors”) as well as Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, “J&J”). This national settlement has been finalized, with payments beginning during 2023. In all, the Distributors are expected to pay up to $21 billion over an 18-year period while J&J will pay up to an additional estimated $5 billion over no more than a 9-year period.

The State of Louisiana has created an Opioid Abatement Taskforce to advise the State's Attorney General, as well as local parishes and municipalities, about the priorities that should be addressed as part of the opioid epidemic. The Taskforce is also responsible for monitoring the expenditure of settlement proceeds as well as the results achieved by initiatives funded by the settlement proceeds. A State Memorandum of Understanding outlines acceptable uses of the settlement funds and reporting requirements. Funds received from the state under this settlement that have not been spent on approved purposes are to be reported as restricted fund balance until allowable expenditures are incurred.

For the year ended December 31, 2025, the Police Jury recorded $337,333 of Opioid Settlement proceeds and $440,000 of related expenditures in the General Fund. The Police Jury anticipates receiving approximately $3.16 million of settlement proceeds over the next 16 years.

(16) Commitments and Contingencies - Louisiana Department of Environmental Quality

On or about May 10, 2022 the Louisiana Department of Environmental Quality (LA-DEQ) conducted an inspection of the Avoyelles Parish Police Jury's (APPJ) Parish Barn facility to determine the degree of compliance with the Louisiana Environmental Quality Act (the Act). While the investigation by the LA-DEQ is ongoing, the actions taken in 2022 identified numerous violations of the Act resulting in the issuance of a *Consolidated Compliance Order & Notice of Potential Penalty* (Compliance Order) on January 05, 2023.

The Compliance Order outlines eighteen (18) separate actions that are required to be performed within a specified timeline to eliminate the violations and comply with the Act. The Compliance Order also includes a *Notice of Potential Penalty,* pursuant to LA R.S. 30:2050.3(B), that serves as notice to the APPJ that LA-DEQ is considering the issuance of a penalty assessment for the violations. Civil penalties of not more than thirty-two thousand five hundred dollars ($32,500) may be assessed for each day of continuing violation. Failure or refusal to comply with the Compliance Order could result in possible enforcement procedures under LA R.S. 30:2025, and the assessment of a civil penalty in an amount of not more than fifty thousand dollars ($50,000) for each day of continued violation or noncompliance.

At December 31, 2025, APPJ completed remediation efforts related to the Compliance Order and has entered into discussions with LA-DEQ to resolve the Notice of Penalty phase of the enforcement order.

(17) Recently Adopted Accounting Pronouncements

During the year ended December 31, 2025, the Avoyelles Parish Police Jury implemented GASB Statement No. 102, *Certain Risk Disclosures*, which requires governments to disclose certain concentrations and constraints that may make the government vulnerable to the risk of substantial impact. The implementation of this statement had no effect on the financial statements for the year ended December 31, 2025.

(18) New Accounting Pronouncements.

The Governmental Accounting Standards Board (GASB) issued several statements that are not yet effective and have not been implemented by the Avoyelles Parish Police Jury (APPJ) as of December 31, 2025. Management is currently evaluating the impact of these pronouncements but has not yet determined their full effect on APPJ's financial statements.

GASB Statement No. 103, *Financial Reporting Model Improvements*, is effective for fiscal years beginning after June 15, 2025. This statement modifies the existing financial reporting model, including management's discussion and analysis, presentation of unusual or infrequent items, and certain financial statement formats.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, is effective for fiscal year 2026 and requires additional disclosures related to capital assets, including lease assets and intangible right-to-use assets.

GASB Statement No. 105, *Subsequent Events*, issued in December 2025, establishes guidance for the recognition and disclosure of events occurring after the financial statement date but prior to issuance. This statement is effective for fiscal years beginning after June 15, 2026.

In addition, GASB issued *Implementation Guide 2025-1*, which provides clarification on the application of various existing standards. The provisions are generally effective for periods beginning after June 15, 2025.

REQUIRED
SUPPLEMENTARY INFORMATION

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Ad valorem tax	$ 325,000	$ 371,000	$ 412,904	$ 41,904
Severance taxes	225,000	208,009	210,046	2,037
Licenses and permits	500,000	290,505	619,961	329,456
Intergovernmental revenues -				
Federal grants	231,500	441,006	306,281	(134,725)
State funds -				
State revenue sharing	23,000	15,775	23,568	7,793
Parish equalization funds	246,000	95,627	64,918	(30,709)
Fire insurance rebate	260,000	267,809	267,809	-
Other	195,600	108,472	121,276	12,804
Fees, charges and commissions	615,200	812,737	588,173	(224,564)
Interest income	12,885	41,119	124,864	83,745
Other	78,250	668,041	657,035	(11,006)
Total revenues	2,712,435	3,320,100	3,396,835	76,735
Expenditures:				
Current -				
General government:	1,932,150	2,258,665	2,297,935	(39,270)
Public safety	747,190	958,717	841,772	116,945
Public works	-	-	22,303	(22,303)
Culture and recreation	21,976	26,090	24,642	1,448
Economic development and assistance	49,250	74,501	63,150	11,351
Debt service				
Principal retirement	-	-	9,830	(9,830)
Interest and fiscal charges	-	-	598	(598)
Total expenditures	2,750,566	3,317,973	3,260,230	57,743
Excess (deficiency) of revenues over expenditures	(38,131)	2,127	136,605	134,478
Fund balance, beginning	2,585,960	2,585,960	2,585,960	-
Fund balance, ending	$ 2,547,829	$ 2,588,087	$ 2,722,565	$ 134,478

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Road and Bridge Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Sales tax	$ 1,620,000	$ 1,868,724	$ 1,698,460	$ (170,264)
State funds -				
Parish transportation funds	375,000	449,202	496,244	47,042
Other	550,000	333,110	1,021,611	688,501
Interest income	70,000	72,000	74,535	2,535
Other	5,250	18,350	18,357	7
Total revenues	2,620,250	2,741,386	3,309,207	567,821
Expenditures:				
Current -				
Public works	2,747,250	3,417,706	3,265,255	152,451
Debt Service				
Principal retirement	-	-	81,826	(81,826)
Interest and fiscal charges	-	-	5,030	(5,030)
Total expenditures	2,747,250	3,417,706	3,352,111	65,595
Deficiency of revenues over expenditures	(127,000)	(676,320)	(42,904)	633,416
Other financing sources (uses):				
Proceeds from sale of assets	-	68,954	84,555	15,601
Net change in fund balance	(127,000)	(607,366)	41,651	649,017
Fund balance, beginning	3,690,994	3,690,994	3,690,994	-
Fund balance, ending	$ 3,563,994	$ 3,083,628	$ 3,732,645	$ 649,017

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Solid Waste Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Sales tax	$ 4,700,000	$ 4,925,000	$ 5,095,187	$ 170,187
Interest income	70,000	135,000	246,984	111,984
Total revenues	4,770,000	5,060,000	5,342,171	282,171
Expenditures:				
Current -				
Public works	4,560,800	4,377,005	4,461,115	(84,110)
Excess of revenues over expenditures	209,200	682,995	881,056	198,061
Fund balance, beginning	8,287,617	8,287,617	8,287,617	-
Fund balance, ending	$ 8,496,817	$ 8,970,612	$ 9,168,673	$ 198,061

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Health Unit Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Ad valorem taxes	$ 600,000	$ 825,000	$ 784,117	$ (40,883)
State funds -				
State revenue sharing	42,300	37,350	41,855	4,505
Interest income	60,000	145,000	145,686	686
Total revenues	702,300	1,007,350	971,658	(35,692)
Expenditures:				
Current -				
Health and welfare	556,875	602,055	583,860	18,195
Debt Service				
Principal retirement	-	-	4,774	(4,774)
Interest and fiscal charges	-	-	216	(216)
Total Expenditures	556,875	602,055	588,850	13,205
Excess of revenues over expenditures	145,425	405,295	382,808	(22,487)
Fund balance, beginning	5,745,076	5,745,076	5,745,076	-
Fund balance, ending	$ 5,890,501	$ 6,150,371	$ 6,127,884	$ (22,487)

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Library Fund

Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budget			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Ad valorem taxes	$ 945,000	$ 1,200,000	$ 1,219,445	$ 19,445
State funds -				
State revenue sharing	65,000	64,000	64,874	874
Fees, charges and commissions	7,000	12,000	12,767	767
Interest income	60,000	42,000	42,426	426
Total revenues	1,077,000	1,318,000	1,339,512	21,512
Expenditures:				
Current -				
Culture and recreation	1,257,000	1,345,298	1,302,039	43,259
Debt Service				
Principal retirement	-	-	9,547	(9,547)
Interest and fiscal charges	-	-	502	(502)
Total Expenditures	1,257,000	1,345,298	1,312,088	33,210
Excess (deficiency) of revenues over expenditures	(180,000)	(27,298)	27,424	54,722
Fund balance, beginning	2,594,734	2,594,734	2,594,734	-
Fund balance, ending	$ 2,414,734	$ 2,567,436	$ 2,622,158	$ 54,722

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

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

(1) Budgets and Budgetary Accounting

The Avoyelles Parish Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer prepares and submits the proposed budget to the parish governing authority prior to the fifteenth day of the fiscal year for which the budget is to be applicable.

2. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.

5. All budgetary appropriations lapse at the end of each fiscal year.

6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Avoyelles Parish Police Jury.

(2) Excess Expenditures Over Appropriations

The Avoyelles Parish Police Jury incurred expenditures in excess of appropriations in the Solid Waste Fund.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer's Share of Net Pension Liability\(Asset)
For the Year Ended December 31, 2025

Year ended December 31,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability\(Asset)
Parochial Employees Retirement System - Plan B: *					
2016	1.344612%	$ 239,402	$ 1,292,378	18.5%	93.48%
2017	1.223272%	$ 158,912	$ 1,218,607	13.0%	94.15%
2018	1.229914%	$ (154,748)	$ 1,243,207	12.4%	104.02%
2019	1.209761%	$ 326,835	$ 1,265,595	25.8%	91.93%
2020	1.100207%	$ (79,596)	$ 1,222,352	6.5%	98.00%
2021	1.125904%	$ (289,049)	$ 1,287,760	22.4%	106.76%
2022	1.114465%	$ (622,775)	$ 1,257,775	49.5%	114.20%
2023	1.083240%	$ 257,908	$ 1,279,363	20.2%	94.26%
2024	1.032892%	$ 10,361	$ 1,310,168	0.8%	99.77%
2025	0.867715%	$ (148,113)	$ 1,386,663	10.7%	103.63%
Louisiana State Employees' Retirement System: **					
2016	0.000530%	$ 41,854	$ 9,600	436.0%	57.70%
2017	0.000540%	$ 38,080	$ 9,600	396.7%	62.50%
2018	0.000522%	$ 35,327	$ 9,600	368.0%	64.30%
2019	0.000500%	$ 36,225	$ 9,600	377.3%	62.90%
2020	0.000490%	$ 40,609	$ 9,600	423.0%	58.00%
2021	0.000500%	$ 27,410	$ 9,600	285.5%	72.78%
2022	0.000500%	$ 37,421	$ 9,600	389.8%	63.65%
2023	0.000460%	$ 30,991	$ 9,600	322.8%	68.42%
2024	0.000450%	$ 24,472	$ 9,600	254.9%	74.59%
2025	0.000410%	$ 18,438	$ 9,600	192.1%	79.26%
Registrar of Voters Retirement System: **					
2016	0.158640%	$ 45,014	$ 21,792	206.6%	73.98%
2017	0.159100%	$ 34,924	$ 21,792	160.3%	80.51%
2018	0.157082%	$ 37,078	$ 21,792	170.1%	80.57%
2019	0.158677%	$ 29,673	$ 21,792	136.2%	84.83%
2020	0.160880%	$ 34,658	$ 21,792	159.0%	83.32%
2021	0.145484%	$ 4,615	$ 21,792	21.2%	97.68%
2022	0.152294%	$ 37,543	$ 21,792	172.3%	82.46%
2023	0.149061%	$ 28,328	$ 20,916	135.4%	86.73%
2024	0.138866%	$ 15,726	21,975	71.6%	92.59%
2025	0.179771%	$ (1,932)	33,830	5.7%	100.72%

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

** The amounts presented have a measurement date of June 30.

This schedule is intended to show information for 10 years.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Employer Contributions
For the Year Ended December 31, 2025

Year ended December 31,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
Parochial Employees Retirement System - Plan B:					
2016	$ 97,333	$ 97,333	$ -	$ 1,218,607	8.00%
2017	$ 99,457	$ 99,457	$ -	$ 1,243,207	8.00%
2018	$ 94,920	$ 94,920	$ -	$ 1,265,595	7.50%
2019	$ 91,676	$ 91,676	$ -	$ 1,222,352	7.50%
2020	$ 96,582	$ 96,582	$ -	$ 1,287,760	7.50%
2021	$ 95,331	$ 95,331	$ -	$ 1,271,085	7.50%
2022	$ 94,333	$ 94,333	$ -	$ 1,257,775	7.50%
2023	$ 95,952	$ 95,952	$ -	$ 1,279,363	7.50%
2024	$ 98,263	$ 98,263	$ -	$ 1,310,168	7.50%
2025	$ 97,066	$ 97,066	$ -	$ 1,386,663	7.00%
Louisiana State Employees' Retirement System:					
2016	$ 3,650	$ 3,650	$ -	$ 9,600	38.02%
2017	$ 3,706	$ 3,706	$ -	$ 9,600	38.60%
2018	$ 3,811	$ 3,811	$ -	$ 9,600	39.70%
2019	$ 4,051	$ 4,051	$ -	$ 9,600	42.20%
2020	$ 4,092	$ 4,092	$ -	$ 9,600	42.63%
2021	$ 4,147	$ 4,147	$ -	$ 9,600	43.20%
2022	$ 4,207	$ 4,207	$ -	$ 9,600	43.82%
2023	$ 4,301	$ 4,301	$ -	$ 9,600	44.80%
2024	$ 4,344	$ 4,344	$ -	$ 9,600	45.25%
2025	$ 3,812	$ 3,812	$ -	$ 9,600	39.71%
Registrar of Voters Retirement System:					
2016	$ 4,631	$ 4,631	$ -	$ 21,792	21.25%
2017	$ 4,032	$ 4,032	$ -	$ 21,792	18.50%
2018	$ 3,705	$ 3,705	$ -	$ 21,792	17.00%
2019	$ 3,924	$ 3,924	$ -	$ 21,792	18.00%
2020	$ 3,923	$ 3,923	$ -	$ 21,792	18.00%
2021	$ 3,923	$ 3,923	$ -	$ 21,792	18.00%
2022	$ 3,923	$ 3,923	$ -	$ 21,792	18.00%
2023	$ 3,765	$ 3,765	$ -	$ 20,916	18.00%
2024	$ 3,955	$ 3,955	$ -	$ 21,975	18.00%
2025	$ 6,089	$ 6,089	$ -	$ 33,830	18.00%

This schedule is intended to show information for 10 years.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Retirement System Schedules
For the Year Ended December 31, 2025

(1) Pension Plans

Changes of Benefit Terms –

There were no changes in benefit terms.

Changes of assumptions -

Year ended December 31,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
***Parochial Employees Retirement System - Plan B:**					
2016	7.00%	7.00%	2.50%	4	5.25%
2017	7.00%	7.00%	2.50%	4	5.25%
2018	6.75%	6.75%	2.50%	4	5.25%
2019	6.50%	6.50%	2.40%	4	4.25%
2020	6.50%	6.50%	2.40%	4	4.25%
2021	6.40%	7.00%	2.00%	4	4.25%
2022	6.40%	6.40%	2.30%	4	4.25%
2023	6.40%	6.40%	2.30%	4	4.25%
2024	6.40%	6.40%	2.30%	4	4.25%
2025	6.40%	6.40%	2.30%	4	4.25%
****Louisiana State Employees' Retirement System:**					
2016	7.75%	7.75%	3.00%	3	5.50% - 14.50%
2017	7.70%	7.70%	2.80%	3	2.80% - 14.30%
2018	7.65%	7.65%	2.75%	3	3.40% - 14.30%
2019	7.60%	7.60%	2.50%	2	3.20% - 14.00%
2020	7.55%	7.55%	2.30%	2	2.60% - 13.80%
2021	7.40%	7.61%	2.30%	2	2.60% - 13.80%
2022	7.25%	7.25%	2.30%	2	2.60% - 13.80%
2023	7.25%	7.25%	2.30%	2	2.60% - 13.80%
2024	7.25%	7.25%	2.40%	2	2.40% - 15.30%
2025	7.25%	7.25%	2.40%	2	2.40% - 15.30%
****Registrar of Voters Retirement System:**					
2016	7.00%	7.00%	2.50%	5	3.50%
2017	6.75%	6.75%	2.50%	5	6.00%
2018	6.50%	6.50%	2.40%	5	6.00%
2019	6.50%	6.50%	2.40%	5	6.00%
2020	6.40%	6.40%	2.30%	5	5.30%
2021	6.25%	8.75%	2.30%	5	5.25%
2022	6.25%	6.25%	2.30%	5	5.25%
2023	6.25%	6.25%	2.30%	5	5.25%
2024	6.25%	6.25%	2.30%	5	5.25%
2025	6.25%	6.25%	2.30%	5	5.25%

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

***The amounts presented have a measurement date of June 30.*

OTHER FINANCIAL INFORMATI

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2025

	Special Revenue	Capital Projects	Road District Debt Service	Total
ASSETS				
Cash and interest-bearing deposits	$ 2,226,630	$ 405,778	$ 8,859	$ 2,641,267
Receivables, net	22,314	-	-	22,314
Ad valorem taxes, net	1,448,998	-	-	1,448,998
Due from other funds	98,155	66,924	-	165,079
Due from other governments	90,588	-	-	90,588
Total assets	$ 3,886,685	$ 472,702	$ 8,859	$ 4,368,246
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	$ 36,387	$ -	$ -	$ 36,387
Accrued liabilities	72,947	-	-	72,947
Construction and retainage payables	-	192,109	-	192,109
Due to other funds	144,233	-	20,117	164,350
Due to other governments	1,674	-	-	1,674
Total liabilities	255,241	192,109	20,117	467,467
Deferred inflows of resources:				
Unearned revenue	36,260	-	-	36,260
Fund balances (deficit):				
Restricted -				
Public safety	43,469	-	-	43,469
Public works	2,841,663	258,972	-	3,100,635
Health and welfare	302,194	-	-	302,194
Economic development	424,947	21,621	-	446,568
Unassigned (deficit)	(17,089)	-	(11,258)	(28,347)
Total fund balances	3,595,184	280,593	(11,258)	3,864,519
Total liabilities, deferred inflows of resources, and fund balances	$ 3,886,685	$ 472,702	$ 8,859	$ 4,368,246

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Governmental Funds

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

	Special Revenue	Capital Projects	Road District Debt Service	Total
Revenues:				
Taxes -				
Ad valorem	$ 1,672,841	$ -	$ 114,198	$ 1,787,039
Sales taxes	129,896	-	-	129,896
Intergovernmental revenues -				
Federal grants	1,045,796	-	-	1,045,796
State funds:				
State revenue sharing	129,404	-	-	129,404
Other	-	439,199	-	439,199
Fees, charges and commissions	216,434	10,973	-	227,407
Interest income	60,465	664	261	61,390
Other revenues	84,705	-	-	84,705
Total revenues	3,339,541	450,836	114,459	3,904,836
Expenditures:				
Current -				
Economic development	284,534	5,114	-	289,648
Health and welfare	1,029,959	-	-	1,029,959
Public safety	214,111	970	-	215,081
Public works	1,563,321	259,168	-	1,822,489
Debt service -				
Principle payments	-	-	105,000	105,000
Interest expense	-	-	5,414	5,414
Total expenditures	3,091,925	265,252	110,414	3,467,591
Excess (deficiency) of revenues over expenditures	247,616	185,584	4,045	437,245
Other financing sources (uses):				
Transfers in	20,000	-		20,000
Transfers out	(20,000)	-	-	(20,000)
Total other financing sources (uses)	-	-	-	-
Change in fund balance	247,616	185,584	4,045	437,245
Fund balances, beginning	3,347,568	95,009	(15,303)	3,427,274
Fund balances, ending	$ 3,595,184	$ 280,593	$ (11,258)	$ 3,864,519

NONMAJOR SPECIAL REVENUE FUNDS

Law Enforcement Fund
To account for court costs used to pay expenses related to the 12th Judicial District court and transfer funds to the Off-Duty Witness Fees fund as needed.

Tricia Park Sewer Fund
To account for the operation and maintenance of the Tricia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

Off-Duty Witness Fees Fund
To account for court costs used to pay off-duty officers for court testimony in criminal cases.

Tourist Commission Fund
To account for revenues and disbursements used to encourage the development of tourism in Avoyelles Parish. Primary sources of revenues are the 5% hotel/motel tax levied upon the occupancy of hotel and motel rooms and overnight camping facilities.

Criminal Court Fund
To account for the receipt of court fees and fines and the subsequent disbursement of these receipts for salaries and operating expenses of the criminal court. Operations are also financed by transfers from the General Fund.

Section 8 HUD - Program
To account for funds provided under the Section 8 Housing Voucher Choice Program funded by the United States Department of Housing and Urban Development. The funds are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidies.

12th Judicial District Court Fund
To account for the receipt of court fees and fines and the disbursement of these receipts for jury and witness fees and other operating expenses of the criminal court.

Drainage Fund
To account for the receipt of ad valorem taxes and state revenue sharing revenues used for the maintenance of the parish drainage system.

Road District No. 2 Fund
To account for the receipt of ad valorem taxes and state revenue sharing revenues used for maintaining roads located with District No. 2.

Avoyelles Litter Court Fund
To account for the receipt of court fees and fines and the subsequent disbursement of these receipts to support the activities of the litter court. Operations are also financed by transfers from the General Fund.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Special Revenue Funds

Combining Balance Sheet
December 31, 2025

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
ASSETS				
Cash and interest-bearing deposits	$ 10,032	$ 16,797	$ 1,543	$ 421,740
Receivables, net	615	-	615	12,216
Ad valorem taxes, net	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 10,647	$ 16,797	$ 2,158	$ 433,956
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts and other payables	$ -	$ -	$ -	$ -
Accrued liabilities	-	-	-	4,020
Due to other funds	516	16,705	10,000	4,989
Due to other governmental units	-	-	-	-
Total liabilities	516	16,705	10,000	9,009
Deferred inflows of resources:				
Unearned revenue	-	-	-	-
Fund balances:				
Restricted -				
Economic development	-	-	-	424,947
Public safety	10,131	-	(7,842)	-
Public works	-	-	-	-
Health and welfare	-	-	-	-
Unassigned (deficit)	-	92	-	-
Total fund balances	10,131	92	(7,842)	424,947
Total liabilities, deferred inflows of resources, and fund balances	$ 10,647	$ 16,797	$ 2,158	$ 433,956

Criminal Court	HUD Section 8	12th Judicial District Court	Drainage	Road District No. 2	Litter Court	Total
$ 58,586	$ 362,858	$ -	$ 1,079,945	$ 274,114	$ 1,015	$ 2,226,630
-	8,868	-	-	-	-	22,314
-	-	-	565,029	883,969	-	1,448,998
-	-	-	22,962	67,626	-	90,588
-	-	47	98,108	-	-	98,155
$ 58,586	$ 371,726	$ 47	$ 1,766,044	$ 1,225,709	$ 1,015	$ 3,886,685
$ 11,883	$ 1,959	$ 17,228	$ 3,981	$ 1,336	$ -	$ 36,387
-	1,600	-	29,323	38,004	-	72,947
5,523	29,054	-	6,071	71,375	-	144,233
-	1,674	-	-	-	-	1,674
17,406	34,287	17,228	39,375	110,715	-	255,241
-	36,260	-	-	-	-	36,260
-	-	-	-	-	-	424,947
41,180	-	-	-	-	-	43,469
-	-	-	1,726,669	1,114,994	-	2,841,663
-	301,179	-	-	-	1,015	302,194
-	-	(17,181)	-	-	-	(17,089)
41,180	301,179	(17,181)	1,726,669	1,114,994	1,015	3,595,184
$ 58,586	$ 371,726	$ 47	$ 1,766,044	$ 1,225,709	$ 1,015	$ 3,886,685

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Special Revenue Funds

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

	Law Enforcement	Tricia Park Sewer	Off-Duty Witness Fees	Tourist Commission
Revenues:				
Ad valorem	$ -	$ -	$ -	$ -
Sales taxes	-	-	-	129,896
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds -				
State revenue sharing	-	-	-	25,000
Fees, charges and commissions	7,728	13,925	6,277	344
Interest income	16	-	17	6,799
Other revenues	-	-	-	84,302
Total revenues	7,744	13,925	6,294	246,341
Expenditures:				
Current -				
Economic development	-	-	-	284,534
Health and welfare	-	-	-	-
Public safety	-	-	50	-
Public works	-	3,915	-	-
Total expenditures	-	3,915	50	284,534
Excess (deficiency) of revenues over expenditures	7,744	10,010	6,244	(38,193)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(20,000)	-
Total other financing sources (uses)	-	-	(20,000)	-
Excess (deficiency) of revenues over expenditures	7,744	10,010	(13,756)	(38,193)
Fund balances (deficit), beginning	2,387	(9,918)	5,914	463,140
Fund balances (deficit), ending	$ 10,131	$ 92	$ (7,842)	$ 424,947

Criminal Court	HUD Section 8	12th Judicial District Court	Drainage	Road District No. 2	Litter Court	Total
$ -	$ -	$ -	$ 688,416	$ 984,425	$ -	$ 1,672,841
-	-	-	-	-	-	129,896
-	1,045,796	-	-	-	-	1,045,796
-	-	-	36,619	67,785	-	129,404
142,409	-	44,336	-	-	1,415	216,434
4,275	2,448	14	46,281	-	615	60,465
-	-	-	-	-	403	84,705
146,684	1,048,244	44,350	771,316	1,052,210	2,433	3,339,541
-	-	-	-	-	-	284,534
-	1,028,541	-	-	-	1,418	1,029,959
165,875	-	48,186	-	-	-	214,111
-	-	-	502,629	1,056,777	-	1,563,321
165,875	1,028,541	48,186	502,629	1,056,777	1,418	3,091,925
(19,191)	19,703	(3,836)	268,687	(4,567)	1,015	247,616
20,000	-	-	-	-	-	20,000
-	-	-	-	-	-	(20,000)
20,000	-	-	-	-	-	-
809	19,703	(3,836)	268,687	(4,567)	1,015	247,616
40,371	281,476	(13,345)	1,457,982	1,119,561	-	3,347,568
$ 41,180	$ 301,179	$ (17,181)	$ 1,726,669	$ 1,114,994	$ 1,015	$ 3,595,184

NONMAJOR CAPITAL PROJECTS FUNDS

Bayou Lacombe Drainage Project Fund
To account for the cost to clean out and dredge the existing Bayou Lacombe channel. Funding to be provided by local funds in the amount of $178,000 and a DOTD grant in the amount of $291,000.

Casino Capital Improvements Fund
To account for the accumulation of resources for, and payment of, cost to construct and improve public roads and bridges.

Downtown Marksville Restoration Project Fund
To account for the cost of improvements for downtown Marksville. These improvements are funded by the Clerk of Court and operating funds of the Police Jury.

LSU Agriculture Center/ 4-H Museum Fund
To account for the cost of building a county agents office and 4-H museum which will also house the Avoyelles Parish Commission of Tourism.

Bordelonville Volunteer Fire Department 2007 LCDBG Fund
To account for funds appropriated by Bordelonville Fire Department to the Police Jury to hire a consultant to carry out all administrative activities related to the grant. These funds will be used to enlarge the water system for the Volunteer Fire Department.

Industrial Park Grant Fund
To account for revenues and expenditures related to a grant received for capital improvements to the Industrial Park Road in Mansura, LA.

EECBG - Library Fund
To account for revenues and expenditures related to a grant received for energy efficient capital improvements to the public Libraries.

Courtroom Renovations Fund
To account for revenues and expenditures related to an intergovernmental agreement with the Avoyelles Assessor's Office for improvements to the courtrooms

LCDBG Ike Gustav Fund
To account of the receipt of and expenditures of grant proceeds related to the implementation of recovery programs designed to address the impact of Hurricanes Ike and Gustav.

Blair Road LCDBG Fund
To account for revenues and expenditures related to a grant received from the State of Louisiana Division of Administration for water system improvements along Blair road.

Recreation & Education Complex Fund
To account for revenues and expenditures related to the design, development and construction of the Avoyelles Recreation and Education Complex.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Capital Projects Funds

Balance Sheet
December 31, 2025

	Bayou Lacombe Drainage Project	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
ASSETS				
Cash and interest-bearing deposits	$ -	$ 7,237	$ -	$ -
Due from other funds	66,924	-	-	-
Total assets	$ 66,924	$ 7,237	$ -	$ -
LIABILITIES AND FUND BALANCES				
Liabilities:				
Construction and retainage payables	$ -	$ -	$ -	$ -
Fund balances (deficit):				
Restricted for -				
Public works	66,924	7,237	-	-
Economic development	-	-	-	-
Total fund balances	66,924	7,237	-	-
Total deferred inflows of resources, and fund balances	$ 66,924	$ 7,237	$ -	$ -

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCDBG Ike Gustav	Blair Road LCDBG	Avoyelles Recreation & Education Complex	Total
$ -	$ 21,621	$ 1,841	$ 12	$ 15	$ 52	$ 375,000	$ 405,778
-	-	-	-	-	-	-	66,924
$ -	$ 21,621	$ 1,841	$ 12	$ 15	$ 52	$ 375,000	$ 472,702
$ -	$ -	$ -	$ -	$ -	$ -	$ 192,109	$ 192,109
-	-	1,841	12	15	52	182,891	258,972
-	21,621	-	-	-	-	-	21,621
-	21,621	1,841	12	15	52	182,891	280,593
$ -	$ 21,621	$ 1,841	$ 12	$ 15	$ 52	$ 375,000	$ 472,702

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana
Nonmajor Capital Projects Funds

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

	Bayou Lacombe Drainage	Casino Capital Improvements	Downtown Marksville Restoration Project	LSU Ag Center / 4-H Museum
Revenues:				
State funds -				
Other	$ -	$ -	$ -	$ -
Fees, charges, and commissions	-	-	-	-
Interest income	37	-	3	97
Total revenues	37	-	3	97
Expenditures:				
Current -				
Public safety	-	-	-	-
Public works	1,624	-	263	-
Economic development	-	-	-	5,029
Total expenditures	1,624	-	263	5,029
Excess (deficiency) of revenues over expenditures	(1,587)	-	(260)	(4,932)
Fund balances, beginning	68,511	7,237	260	4,932
Fund balances, ending	$ 66,924	$ 7,237	$ -	$ -

Bordelonville V.F.D. 2007 LCDBG	Industrial Park Grant	EECBG Library	Courtroom Renovations	LCBG Ike Gustav	Blair Road LCDBG	Avoyelles Recreation & Education Complex	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ 439,199	$ 439,199
-	-	-	10,000	973	-	-	10,973
2	524	-	1	-	-	-	664
2	524	-	10,001	973	-	439,199	450,836
970	-	-	-	-	-	-	970
-	-	-	-	973	-	256,308	259,168
-	85	-	-	-	-	-	5,114
970	85	-	-	973	-	256,308	265,252
(968)	439	-	10,001	-	-	182,891	185,584
968	21,182	1,841	(9,989)	15	52	-	95,009
$ -	$ 21,621	$ 1,841	$ 12	$ 15	$ 52	$ 182,891	$ 280,593

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Balance Sheet
Section 8 Housing Program
December 31, 2025

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP-IKE	97.109 Housing Assistance Grant	Total
111	Cash - unrestricted	$ 142,099	$ 159,499	$ 55,757	$ 357,355
113	Cash - other restricted	19,661	-	-	19,661
100	Total cash	161,760	159,499	55,757	377,016
150	Total current assets	161,760	159,499	55,757	377,016
164	Furniture, equipment & machinery - admin.	54,306	-	-	54,306
166	Accumulated depreciation	(49,506)	-	-	(49,506)
160	Total capital assets, net of accum. depreciation	4,800	-	-	4,800
180	Total noncurrent assets	4,800	-	-	4,800
190	Total assets	$ 166,560	$ 159,499	$ 55,757	$ 381,816
312	Accounts Payable <= 90 Days	$ 11,712	$ -	$ -	$ 11,712
322	Accrued comp. absences - current portion	1,339	-	-	1,339
342	Unearned revenue	-	-	36,260	36,260
310	Total current liabilities	13,051	-	36,260	49,311
300	Total liabilities	13,051	-	36,260	49,311
508.4	Net investment in capital assets	4,800	-	-	4,800
511.4	Restricted net position	19,661	-	-	19,661
512.4	Unrestricted net position	129,048	159,499	19,497	308,044
513	Total equity - net position	153,509	159,499	19,497	332,505
600	Total liabilities and net position	$ 166,560	$ 159,499	$ 55,757	$ 381,816

AVOYELLES PARISH POLICE JURY

Financial Data Schedule - Income Statement
Section 8 Housing Program
Year Ended December 31, 2025

Line Item Number	Account Description	14.871 Housing Choice Vouchers	14.IKE DHAP-IKE	97.109 Housing Assistance Grant	Total
70600	HUD PHA operating grants	$ 910,777	$ -	$ -	$ 910,777
71100	Investment income - unrestricted	2,642	-	-	2,642
71500	Other revenue	1,098	-	-	1,098
70000	Total revenue	914,517	-	-	914,517
91100	Administrative salaries	57,951	-	-	57,951
91200	Auditing fees	10,313	-	-	10,313
91400	Advertising and marketing	682	-	-	682
91500	Employee benefit contributions- admin.	9,118	-	-	9,118
91600	Office expenses	33,142	-	-	33,142
91000	Total operating - administrative	111,206	-	-	111,206
96130	Workmen's Compensation	145	-	-	145
96100	Total insurance premiums	145	-	-	145
96200	Other general expenses	1,463	-	-	1,463
96210	Compensated absences	954	-	-	954
96000	Total other general expenses	2,417	-	-	2,417
96900	Total operating expenses	113,768	-	-	113,768
97000	Excess operating revenue over operating expenses	800,749	-	-	800,749
97300	Housing assistance payments	773,707	-	-	773,707
97350	HAP Portability-In	6,812	-	-	6,812
97400	Depreciation expense	2,400	-	-	2,400
90000	Total expenses	896,687	-	-	896,687
10000	Excess of revenue over expenses	17,830	-	-	17,830
11030	Beginning equity	135,679	-	-	135,679
11170	Administrative fee equity	133,848	-	-	133,848
11180	Housing assistance payments equity	$ 19,661	$ -	$ -	$ 19,661
11190	Unit months available	1,482	-	-	1,482
11210	Unit months leased	1,453	-	-	1,453

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Criminal Court Fund #106
Cash Basis Presentation
Year Ended December 31, 2025

Criminal Court Fund #106	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	$ 58,075	$ 66,406
12th Judicial District Attorney, Pre-Trial Diversion Program Fees	12,233	5,695
Total Receipts	$ 70,308	$ 72,101
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	$ -	$ -

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Law Enforcement Fund #108
Cash Basis Presentation
Year Ended December 31, 2025

Law Enforcement Fund #108	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	$ 4,062	$ 3,666
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	$ -	$ -

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
Off Duty Witness Fund #109
Cash Basis Presentation
Year Ended December 31, 2025

Off Duty Witness Fund #109	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	$ 2,625	$ 3,652
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	$ -	$ -

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by ACT 87 of the 2020 Regular Legislative Session
12th Judicial District Court Fund #145
Cash Basis Presentation
Year Ended December 31, 2025

12th Judicial District Court Fund #145	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Receipts From:		
Avoyelles Parish Sheriff, Criminal Court Costs/Fees	$ 14,745	$ 12,550
Avoyelles Parish Clerk of Court, Civil Fees	106	16,935
Total Receipts	$ 14,851	$ 29,485
Ending Balance of Amounts Assessed but Not Received (only applies to agencies that assess on behalf of themselves, such as courts)	$ -	$ -

INTERNAL CONTROL, COMPLIANCE

AND

OTHER MATTERS

KOLDER, SLAVEN & COMPANY, LLC

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Avoyelles Parish Police Jury (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 8, 2026.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questions costs as items 2025-001, 2025-002, 2025-003, and 2025-004 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not the objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards,* and which is described in the accompanying schedule of findings and questioned costs as item 2025-005.

Avoyelles Parish Police Jury's Response to Findings

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

Purpose of this Report

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 8, 2026

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

To the Members of the Police Jury
Avoyelles Parish
Marksville, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Avoyelles Parish Police Jury's (Police Jury) 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, Avoyelles Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major program 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part* 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and 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 Police Jury's federal programs.

Auditor's Responsibilities for 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 generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

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

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

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

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.

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

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

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

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 8, 2026

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program Name	Assistance Listing Number	Pass-Through Identifying No.	Federal Expenditures	Amounts Passed Through to Subrecipients
Department of Housing and Urban Development -				
Direct Program -				
Section 8 Housing Choice Vouchers - Housing Voucher Cluster	14.871	N/A	$ 1,045,796	$ -
Department of the Interior				
Direct Program -				
Payments in Lieu of Taxes	15.226	N/A	1,597	-
Department of Transportation				
Passed-through State of Louisiana Office of Community Development -				
Formula Grants for Rural Areas	20.509	LA-2019-011-00	217,069	217,069
Department of Homeland Security -				
Passed-through State of Louisiana Military -				
Emergency Management Performance Grants	97.042	EMT- 2022-EP-00003-S01	52,020	-
Homeland Security Grant Program	97.067	EMW-2021-SS-00019-S01	35,595	-
Total Department of Homeland Security			87,615	-
Total Federal Awards			$ 1,352,077	$ 217,069

The accompanying notes are an integral part of this schedule

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

(1) General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Avoyelles Parish Police Jury (Police Jury) under programs of the federal government for the year ended December 31, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Police Jury, it is not intended to and does not present the financial position or changes in net assets of the Police Jury.

(2) Basis of Accounting

Expenditures reported on 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 expenditures are recognized following the principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

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

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Part I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_______Yes	___x__No
Significant deficiencies identified?	____x__Yes	______None reported
Noncompliance material to financial statements noted?	____x__Yes	______No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_______Yes	___x__No
Significant deficiencies identified?	_______Yes	___x___None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	_______Yes	___x__No

Major programs:

Assistance Listing Number	Name of Federal Program or Cluster
14.871	Section 8 Housing Vouchers - Housing Voucher Cluster

Dollar threshold used to distinguish between type A and type B programs: $1,000,000.

Auditee qualified as low-risk auditee.	_______ Yes	____x__No

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Internal Control Findings -

See internal control findings 2025-001, 2025-002, 2025-003 and 2025-004 on the schedule of current and prior year audit findings and management's corrective action plan.

B. Compliance Findings –

See compliance finding 2025-005 on the schedule of current and prior year audit findings and management's corrective action plan.

Part III. Findings and questioned costs for Federal awards reported in accordance with Title 2 U.S. *Code of Federal Regulations Part 200:*

A. Internal Control Findings –

None reported.

B. Compliance Findings -

None reported

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2025

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2025-001 Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: Unknown

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement*, defines internal control as follows:

> "Internal control is a process, affected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: The cause of the condition is the fact that the Police Jury does not have a sufficient number of staff performing administrative and financial duties so as to provide adequate segregation of accounting and financial duties.

EFFECT: Failure to adequately segregate accounting and financial functions increases the risk that errors and/or irregularities including fraud and/or defalcations may occur and not be prevented and/or detected.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury concurs with this audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

2025-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: 2007

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The Police Jury's internal control over financial reporting includes policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements, including the ability of management and staff to detect potential misstatements that may exist in the financial statements and related disclosures."

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2025-003 Reconciliation of Significant Account Balances

Fiscal year finding initially occurred: 2021

CONDITION: During the performance of our audit procedures, it was noted that reoccurring reconciliations performed on various significant account balances contained significant errors and/or omissions.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement,* defines internal control as follows: "Internal control is a process, affected by those charged with governance, management, and other personnel designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: Failure to maintain effective internal controls over significant account balance reconciliations.

EFFECT: Failure to maintain existing internal controls over significant account balance reconciliations could lead to errors or misstatements that, if remain uncorrected, could materially misstate the financial statements.

RECOMMENDATION: Management should review current internal controls and job assignments to ensure adequate time is available to properly maintain complete and accurate financial statements.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will develop, review and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

2025-004 <u>Adherence to Police Jury Policies and Procedures</u>

Fiscal year finding initially occurred: 2024

CONDITION: A review of employee timecards and payroll records identified multiple violations of the Police Jury's payroll policies and procedures, including miscalculations, improper holiday coding, and lack of oversight for supervisory time records.

CRITERIA: AU-C §315.04, *Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement,* defines internal control as follows: "Internal control is a process, affected by those charged with governance, management, and other personnel designed to provide reasonable assurance about the achievement of objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations."

CAUSE: The condition resulted from a failure to enforce existing payroll and attendance policies, lack of documentation, and an absence of clear procedures for oversight of supervisory time and holiday authorizations.

EFFECT: Weaknesses in internal controls over timekeeping and payroll may result in inaccurate payroll processing, unauthorized compensatory time accruals, inconsistent treatment of holidays, and lack of accountability for supervisory personnel. If uncorrected, these deficiencies could result in financial misstatements or noncompliance with labor and policy requirements.

RECOMMENDATION: Management should review its policies and procedures to clarify the nature and extent of supervisory compensation time, as well as the review of the supervisor's time records. Management should also ensure that it adheres to and enforces the policies and procedures in place as it relates to payroll and attendance policies.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Police Jury will develop, review, and implement internal controls to ensure all significant compensated absences account balances are accurately reconciled in a timely manner.

B. Compliance

2025-005 Violations of the Louisiana Environmental Quality Act

Fiscal year finding initially occurred: 2023

CONDITION: A Consolidated Compliance Order & Notice of Potential Penalty was issued to the Avoyelles Parish Police Jury by the Louisiana Department of Environmental Quality in January 2023.

CRITERIA: Authority granted to the Louisiana Department of Environmental Quality by the Louisiana Environmental Quality Act, LA R.S. 30:2001, et seq., and particularly by LA R.S. 30:2025(C), 30:2050.2 and 30:2050.3(B).

CAUSE: The Louisiana Department of Environmental Quality conducted site inspections and subsequent file review of the Avoyelles Parish Barn facility in 2022 resulting in the identification of violations of the Louisiana Environmental Quality Act and supporting regulations.

EFFECT: The Consolidated Compliance Order & Notice of Potential Penalty issued in January 2023 outlined eighteen (18) orders of action to be completed by the Avoyelles Parish Police Jury. Failure to comply with the orders could result in the assessment of a civil penalty in an amount of not more than fifty thousand dollars ($50,000) for each day of continued violation or noncompliance with the Louisiana Environmental Quality Act.

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

MANAGEMENT'S CORRECTIVE ACTION PLAN: Management continues to engage the services of Advanced Environmental Compliance, LLC (AEC) and legal counsel to coordinate its response to the Louisiana Department of Environmental Quality, ACE is also providing guidance to the Police Jury in developing and implementing policies and procedures to ensure compliance with all environmental rules and regulations in the future.

C. <u>Internal Control Over Compliance – Uniform Guidance</u>

None reported.

D. <u>Compliance – Uniform Guidance</u>

None reported.

Part II: <u>Prior Year Findings:</u>

A. <u>Internal Control Over Financial Reporting</u>

2024-001 <u>Inadequate Segregation of Functions</u>

CONDITION: The Avoyelles Parish Police Jury did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CURRENT STATUS: Unresolved. See item 2025-001.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2025

2024-002 Application of Generally Accepted Accounting Principles(GAAP)

CONDITION: The Avoyelles Parish Police Jury does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2025-002.

2024-003 Reconciliation of Significant Account Balances

Fiscal year finding initially occurred: 2021

CONDITION: : During the performance of our audit procedures, it was noted that reoccurring reconciliations performed on various significant account balances contained significant errors and/or omissions.

RECOMMENDATION: Management should review current internal controls and job assignments to ensure adequate time is available to properly prepare complete and accurate financial statements.

CURRENT STATUS: Unresolved. See item 2025-003

2024-004 Adherence to Police Jury Policies and Procedures

Fiscal year finding initially occurred: 2024

CONDITION: A review of employee timecards and payroll records identified multiple violations of the Police Jury's payroll policies and procedures, including miscalculations, improper holiday coding, and lack of oversight for supervisory time records.

RECOMMENDATION: Management should review its policies and procedures to clarify the nature and extent of supervisory compensation time, as well as the review of the supervisor's time records. Management should also ensure that it adheres to and enforces the policies and procedures in place as it relates to payroll and attendance policies.

CURRENT STATUS: Unresolved. See item 2025-004

B. Compliance and Other Matters

2024-005 Budget Noncompliance

Fiscal year finding initially occurred: 2020

CONDITION: Actual expenditures exceeded budgeted expenditures by more than 5% in the General Fund, and Library Fund.

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statute.

CURRENT STATUS: Resolved.

2024-006 Violations of the Louisiana Environmental Quality Act

Fiscal year finding initially occurred: 2023

CONDITION: A Consolidated Compliance Order & Notice of Potential Penalty was issued to the Avoyelles Parish Police Jury by the Louisiana Department of Environmental Quality in January 2023.

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

CURRENT STATUS: Partially resolved. See item 2025-005.

2024-007 Noncompliance with Louisiana Public Bid Law – Equipment Purchases

Fiscal year finding initially occurred: 2024

CONDITION: The Police Jury purchased three (3) new pieces of equipment totaling $408,632 to provide solid waste and roadside maintenance services. The purchases were made directly from the vendors without soliciting formal state public bids and without utilizing a state-approved cooperative purchasing agreement.

RECOMMENDATION: The following corrective actions are recommended.

- Policy Update: Revise internal purchasing policies to clearly distinguish bid thresholds and required procedures.

- Training: Provide training for all procurement and administrative staff on Louisiana Public Bid Law requirements.

- Internal Controls: Implement a purchase review process for all expenditures above $30,000 to ensure compliance with bidding laws before final approval.

CURRENT STATUS: Resolved.

C. Internal Control Over Compliance – Uniform Guidance

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2024-008 Absence of HUD Voucher Form #5264 in Tenant Files

Fiscal year finding initially occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

CONDITION: During our review of 37 tenant files for the Section 8 Housing Choice Program, 22 files (approximately 59%) did not contain a completed and signed HUD Voucher Form #52646, which documents the tenant's voucher information and eligibility.

RECOMENDATION: We recommend management enhance internal controls by implementing routine file reviews and staff training to ensure all tenant files include the required HUD Voucher Form #52646. Management should also work to obtain missing documentation to ensure compliance with the program and Uniform Guidance requirements.

CURRENT STATUS: Resolved. Management conducted file reviews and staff training to ensure tenant files included the required HUD documentation. No internal control deficiencies were identified in the current year's audit.

AVOYELLES PARISH POLICE JURY
Marksville, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended December 31, 2025

2024-009 Absence of Executed Lease Agreement Between Tenant and Landlord

Fiscal year finding initially occurred: 2024
Section 8 Housing Voucher Choice Program #14.871

CONDITION: During our review of 37 tenant files under the HUD Section 8 Program, 18 files (approximately 49%) did not contain a signed lease agreement between the tenant and the landlord.

RECOMMENDATION: We recommend management strengthen controls to ensure all tenant files include a signed lease agreement. This can include staff training, routine file reviews, and immediate efforts to obtain missing leases where possible to maintain compliance with HUD and Uniform Guidance requirements.

CURRENT STATUS: Resolved. Management conducted tenant file reviews along with staff training to ensure the files contained the required HUD documentation. No internal control deficiencies were identified in the current year's audit.

2024-010 Absence of Payment Contracts with Landlords

Fiscal year finding initially occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

CONDITION: During our review of 37 tenant files, 33 files (approximately 90%) did not contain a signed payment contract between the housing program and the landlord outlining terms of payment and responsibilities.

RECOMMENDATION: We recommend management immediately implement procedures to ensure all landlord payment contracts are signed and retained in tenant files. Training and routine monitoring should be established to maintain compliance with HUD and Uniform Guidance documentation requirements.

CURRENT STATUS: Resolved. Management conducted tenant file reviews and staff training to ensure the files contained the required HUD documentation. No internal control deficiencies were identified in the current year's audit.

2024-011 Up-To-Date Utility Allowance Schedule

Fiscal year finding initially occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

CONDITION: During the current audit period, the agency did not perform a utility rate study to update the utility allowance schedule as required by HUD regulations.

RECOMMENDATION: We recommend management establish controls to ensure utility rate studies are conducted in accordance with HUD timelines and guidelines. Immediate action should be taken to complete the required utility rate study and adjust utility allowances as necessary to ensure compliance with HUD requirements.

CURRENT STATUS: Resolved. Management contracted a third-party consultant to conduct a utility rate study in accordance with HUD guidelines. The updated study was reviewed and approved by the Police Jury during the current audit period.

2024-012 Absence of Documentation in Tenant Files

Fiscal year finding initially occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

CONDITION: During review of 37 tenant files, 3 files (approximately 8%) were missing multiple required documents and evidence of key program procedures, including:

- Income verification and calculation of income limits
- Initial tenant application or the annual re-certification form
- Documentation that the property was leased in accordance with occupancy standards.
- Annual reexamination of family income
- Rent reasonableness calculations.
- Evidence of inspections conducted by a qualified individual
- Copy of Form 50058 Family Report

RECOMMENDATION: Management should strengthen internal controls by implementing routine quality control reviews, enhancing staff training, and ensuring all tenant files are complete with required documentation and evidence of compliance with occupancy, income, rent, and inspection requirements.

CURRENT STATUS: Resolved. Management performed staff training and quality control reviews of tenant files during the current audit period to ensure all required HUD documentation is maintained in tenant files. No internal control deficiencies were identified in the current year's audit.

2024-013 Outdated Housing Choice Voucher Administrative Plan

Section 8 Housing Voucher Choice Program #14.871

CONDITION: The APPJ has not maintained an updated HCV Administrative Plan as required by HUD regulations. The current plan does not reflect recent HUD policy changes and lacks Police Jury approval for necessary updates during the audit period.

RECOMMENDATION: We recommend management promptly update and obtain Police Jury approval for the HCV Administrative Plan to ensure it reflects all current HUD regulations. Management should also strengthen internal controls to regularly review and update the plan annually or as HUD requirements change. Additionally, improved documentation practices should be implemented to support future audits and allow for accurate determination of costs.

CURRENT STATUS: Resolved. Management contracted with a third-party consultant to review and update its Housing Choice Voucher Administrative Plan. The plan was presented and approved by the Police Jury during the current audit period.

D. Compliance – Uniform Guidance

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:

2024-014 Absence of HUD Voucher Form #5264 in Tenant Files

Section 8 Housing Voucher Choice Program #14.871.

CONDITION: During our review of 37 tenant files for the Section 8 Housing Choice Program, 22 files (approximately 59%) did not contain a completed and signed HUD Voucher Form

#52646, which documents the tenant's voucher information and eligibility.

CURRENT STATUS: Resolved as a result of corrective actions implemented under Internal Control Finding 2024-008.

No instances of noncompliance were identified in the current year.

2024-015 Absence of Executed Lease Agreement Between Tenant and Landlord

Section 8 Housing Voucher Choice Program #14.871.

CONDITION: : During our review of 37 tenant files under the HUD Section 8 Program, 18 files (approximately 49%) did not contain a signed lease agreement between the tenant and the landlord.

CURRENT STATUS: Resolved as a result of corrective actions implemented under Internal Control Finding 2024-009.

No instances of noncompliance were identified in the current year.

2024-016 Absence of Payment Contracts with Landlords

Section 8 Housing Voucher Choice Program #14.871.

CONDITION: During our review of 37 tenant files, 33 files (approximately 90%) did not contain a signed payment contract between the housing program and the landlord outlining terms of payment and responsibilities.

CURRENT STATUS: Resolved as a result of corrective actions implemented under Internal Control Finding 2024-010.

No instances of noncompliance were identified in the current year.

2024-017 Up-To-Date Utility Allowance Schedule

Section 8 Housing Voucher Choice Program #14.871.

CONDITION: During the current audit period, the agency did not perform a utility rate study to update the utility allowance schedule as required by HUD regulations.

CURRENT STATUS: Resolved as a result of corrective actions implemented under Internal Control Finding 2024-011.

No instances of noncompliance were identified in the current year.

2024-018 Absence of Documentation in Tenant Files

Section 8 Housing Voucher Choice Program #14.871

CONDITION: : During review of 37 tenant files, 3 files (approximately 8%) were missing multiple required documents and evidence of key program procedures, including:

- Income verification and calculation of income limits
- Initial tenant application or the annual re-certification form
- Documentation that the property was leased in accordance with occupancy standards.
- Annual reexamination of family income
- Rent reasonableness calculations.
- Evidence of inspections conducted by a qualified individual
- Copy of Form 50058 Family Report

CURRENT STATUS: Resolved as a result of corrective actions implemented under Internal Control Finding 2024-012.

No instances of noncompliance were identified in the current year.

2024-019 Outdated Housing Choice Voucher Administrative Plan

Section 8 Housing Voucher Choice Program #14.871

CONDITION: The APPJ has not maintained an updated HCV Administrative Plan as required by HUD regulations. The current plan does not reflect recent HUD policy changes and lacks Police Jury approval for necessary updates during the audit period.

CURRENT STATUS: : Resolved as a result of corrective actions implemented under Internal Control Finding 2024-012.

No instances of noncompliance were identified in the current year

AVOYE LLES PARISH POLICE JURY
312 N. MAIN STREET, MARKSVILLE, LA 71351
OFFICE (318) 253-9208 : FAX (318) 253-4614

Avoyelles Parish Police Jury respectfully submits the following schedule of current audit findings for the for the year ended December 31, 2025.

Audit conducted by:
Kolder, Slaven & Company, LLC
1428 Metro Dr.
Alexandria, LA 71301

Audit Period: Fiscal year ended December 31, 2025

The findings from the December 31, 2025 schedule of findings and questioned costs are discussed below. Each finding is numbered consistently with the number assigned to the schedule.

FINDING – FINANCIAL AUDIT

Significant Deficiencies

Internal Control:

2025-001 Inadequate Segregation of Accounting Functions

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CORRECTIVE ACTION PLAN: The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

2025-002 Application of Generally Accepted Accounting Principles (GAAP)

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CORRECTIVE ACTION PLAN: We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments.

All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

<u>2025 -003 Reconciliation of Significant Account Balances</u>

RECOMMENDATION: Management should review current internal controls and job assignments to ensure adequate time is available to properly maintain complete and accurate financial statements.

CORRECTIVE ACTION PLAN: The Police Jury will develop, review, and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

<u>2025-004 Adherence to Police Jury Policies and Procedures</u>

RECOMMENDATION: Management should review its policies and procedures to clarify the nature and extent of supervisory compensation time, as well as the review of the supervisor's time records. Management should also ensure that it adheres to and enforces the policies and procedures in place as it relates to payroll and attendance policies.

CORRECTIVE ACTION PLAN: The Police Jury will develop, review, and implement internal controls to ensure all significant compensated absences account balances are accurately reconciled in a timely manner.

<u>Compliance and Other Matters</u>

<u>2025-005 Violations of the Louisiana Environmental Quality Act</u>

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

CORRECTIVE ACTION PLAN: Management continues to engage the services of Advanced Environmental Compliance, LLC to coordinate its response to the Louisiana Department of Environmental Quality as well as provide guidance with developing and implementing policies and procedures to ensure compliance with all environmental rules and regulations in the future.

The findings noted above will be evaluated and corrective action will be taken as indicated in each respective finding. If there are questions regarding the plan, please call Jamey Wiley, Secretary/Treasurer, at 318-253-9208.

Sincerely,

Jamey Wiley

Jamey Wiley
Secretary/Treasurer

AVOYE LLES PARISH POLICE JURY
312 N. MAIN STREET, MARKSVILLE, LA 71351
OFFICE (318) 253-9208 : FAX (318) 253-4614

Avoyelles Parish Police Jury respectfully submits the following schedule of prior audit findings for the year ending December 31, 2025.

Audit conducted by:
Kolder, Slaven & Company, LLC
1428 Metro Drive
Alexandria, LA 71301

Audit Period: Fiscal year ended December 31, 2025

The findings from December 31, 2025 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

FINDING – FINANCIAL AUDIT

Internal Controls -

Significant Deficiencies

2024-001 Inadequate Segregation of Accounting Functions

Year Finding Initially Occurred: Unknown

RECOMMENDATION: Management should evaluate the cost vs. benefit of complete segregation and whenever possible should reassign incompatible duties among different employees to ensure that a single employee does not have control of more than one of the following responsibilities: (1) authorization; (2) custody; (3) recordkeeping; and (4) reconciliation.

CORRECTIVE ACTION PLAN: Unresolved. See 2025-001. The Police Jury concurs with the audit finding. Due to the size of staffing, the achievement of adequate segregation of duties is desirable, but cost prohibitive. All efforts are made to segregate duties where feasible. In an effort to establish more sound controls the Police Jury monitors activity and balances in all fund accounts.

2024-002 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: Unknown.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CORRECTIVE ACTION PLAN: Unresolved. See 2025-002. We evaluated the cost vs. benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently, our financial staff receive annual training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors, which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

2024-003 Reconciliation of Significant Account Balances

Year Finding Initially Occurred: 2021

RECOMMENDATION: All cash balances, as reported on the Police Jury's general ledger, should be accurately reconciled to appropriate supporting documentation on a monthly basis

CORRECTIVE ACTION PLAN: Unresolved. See 2025-003. The Police Jury will develop, review, and implement internal controls to ensure all significant account balances are accurately reconciled in a timely manner.

2024-004 Adherence to Police Jury Policies and Procedures

Year Finding Initially Occurred: 2024

RECOMMENDATION: A review of employee timecards and payroll records identified multiple violations of the Police Jury's payroll policies and procedures, including miscalculations, improper holiday coding, and lack of oversight for supervisory time records.

CORRECTIVE ACTION PLAN: Unresolved. See 2025-004. Management should review its policies and procedures to clarify the nature and extent of supervisor's time records. Management should also ensure that it adheres to and enforces the policies and procedures as it relates to payroll and attendance policies.

Compliance and Other Matters -

2024-005 Budget Noncompliance

Year Finding Initially Occurred: 2020

RECOMMENDATION: The Police Jury should periodically compare actual financial activity to budgeted amounts and adopt budgetary amendments, as necessary, to ensure compliance with state statute.

CORRECTIVE ACTION PLAN: Resolved. The Police Jury adhered to the provisions of LSA-RS 39:1911 et seq by monitoring its financial statements closely and amending the budget when actual expenditures plus projected expenditures exceed budgeted expenditures by more than five percent.

2024-006 Violations of the Louisiana Environmental Quality Act

Year Finding Initially Occurred: 2023

RECOMMENDATION: Management should take steps to complete the various orders outlined in the Consolidated Compliance Order & Notice of Potential Penalty as well as develop and implement policies and procedures to ensure compliance with all state and federal environmental laws and regulations.

CORRECTIVE ACTION PLAN: Partially Resolved. See 2025-005. Management continues to engage the services of Advanced Environmental Compliance LLC to coordinate its response to the Louisiana Department of Environmental Quality as well as provide guidance with developing and implementing policies and procedures to ensure compliance with all environmental rules and regulations in the future.

2024-007 Noncompliance with Louisiana Public Bid Law – Equipment Purchases

Year Finding Initially Occurred: 2024

RECOMMENDATION: The following corrective actions are recommended.

- Policy Update: Revise internal purchasing policies to clearly distinguish bid thresholds and required procedures.

- Training: Provide training for all procurement and administrative staff on Louisiana Public Bid Law requirements.

- Internal Controls: Implement a purchase review process for all expenditures over $60,000 to ensure compliance with bid laws before final approval.

CORRECTIVE ACTION PLAN: Resolved. Management initiated a review of its procurement policies and coordinated through the Secretary Treasurer's office to revise internal purchasing policies. All future equipment purchases exceeding $60,000 will follow the required public bid process or utilize an approved cooperative purchasing contract.

Internal Control Over Compliance – Uniform Guidance

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Significant Deficiencies

2024-008 Absences of HUD Voucher Form #5264 in Tenant Files

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

RECOMENDATION: We recommend management enhance internal controls by implementing routine file reviews and staff training to ensure all tenant files include the required HUD Voucher Form #52646. Management should also work to obtain missing documentation to ensure compliance with the program and Uniform Guidance requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. Immediate Remediation: Staff conducted a complete review of all affected tenant files to locate any misplaced forms and ensure they are uploaded or filed appropriately. Where the form was irretrievably missing, a signed statement of explanation was added to the file to document the gap.

2. Process Improvement: The tenant file checklist was updated to explicitly require verification of Form #52646 before a file is closed or finalized.

3. Training: All housing staff received refresher training on required documentation standards and proper file management, including the importance of HUD Voucher Form #52646.

4. Ongoing Monitoring: Supervisors will perform quarterly spot-checks of tenant files to ensure documentation compliance in the future.

2024-009 Absence of Executed Lease Agreement Between Tenant and Landlord

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

RECOMMENDATION: We recommend management strengthen controls to ensure all tenant files include a signed lease agreement. This can include staff training, routine file reviews, and immediate efforts to obtain missing leases where possible to maintain compliance with HUD and Uniform Guidance requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. Immediate File Review and Correction: All affected tenant files were reviewed to identify and recover missing lease agreements. If a signed lease could not be located, the agency worked with the tenant and landlord to re-execute a lease agreement and add it to the file with an explanatory note.

2. Procedure Update: The tenant file checklist was revised to include specific verification of a signed lease agreement before move-in, annual recertification, or file closure.

3. Staff Training: Staff received refresher training on required documents, emphasizing the importance of timely lease execution and proper file documentation procedures.

4. Ongoing Oversight: The program supervisor will incorporate lease agreement verification into quarterly internal reviews of tenant files.

2024-010 Absence of Payment Contracts with Landlords

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

RECOMMENDATION: We recommend management immediately implement procedures to ensure all landlord payment contracts are signed and retained in tenant files. Training and routine monitoring should be established to maintain compliance with HUD and Uniform Guidance documentation requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. File Remediation: All affected files were reviewed. Where possible, original signed contracts were located and filed. If not recoverable, the program reached out to landlords to re-execute contracts with current dates and include a written explanation in the file.

2. Process Improvement: A tracking system has been implemented to monitor the status of HAP contract execution and ensure no payments are made until the contract is fully signed and on file.

3. Staff Accountability: Staff roles and responsibilities have been clarified to ensure that contract completion is verified before any move-in or payment processing.

4. Ongoing Monitoring: Quarterly internal file reviews will include verification of signed landlord agreements before housing assistance payments are initiated.

2024-011 Up-To-Date Utility Allowance Schedule

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

RECOMMENDATION: We recommend management establish controls to ensure utility rate studies are conducted in accordance with HUD timelines and guidelines. Immediate action should be taken to complete the required utility rate study and adjust utility allowances as necessary to ensure compliance with HUD requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. Immediate Action: A retrospective Utility Rate Study was performed using the most recent 12 months of utility billing data. The results were reviewed and implemented promptly upon completion.

2. Policy Enforcement: A deadline and checklist item was added to the agency's compliance calendar to ensure the Utility Rate Study is conducted annually, no later than March 31st.

3. Staff Assignment: Responsibility for completing the study has been formally assigned to the Executive Director, with oversight from the APPJ Secretary Treasurer.
4. Ongoing Monitoring: Annual program reviews will include verification of Utility Rate Study completion and documentation to ensure long-term compliance.

2024-012 Absence of Documentation in Tenant Files

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

RECOMMENDATION: Management should strengthen internal controls by implementing routine quality control reviews, enhancing staff training, and ensuring all tenant files are complete with required documentation and evidence of compliance with occupancy, income, rent, and inspection requirements.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. Staff Training: We are implemented comprehensive training programs for housing program staff on required documentation and compliance procedures.

2. File Audit and Remediation: A full review of all tenant files was performed to identify and correct deficiencies.

3. Process Improvements: We developed and are enforcing a standardized file checklist and internal audit schedule to ensure ongoing compliance.

4. Technology Enhancements: We are evaluating document management systems that offer better tracking and alerts for missing items.

2024-013 Outdated Housing Choice Voucher Administrative Plan

Section 8 Housing Voucher Choice Program #14.871

RECOMMENDATION: We recommend management promptly update and obtain Police Jury approval for the HCV Administrative Plan to ensure it reflects all current HUD regulations. Management should also strengthen internal controls to regularly review and update the plan annually or as HUD requirements change. Additionally, improved documentation practices should be implemented to support future audits and allow for accurate determination of costs.

VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTION: Resolved. To address and prevent the recurrence of this issue, we have initiated the following corrective actions:

1. Conducted a comprehensive review and update of the HCV Administrative Plan which was approved by the Police Jury in December 2025.

2. Implemented a formal annual review process to ensure the Administrative Plan remains current with HUD policy changes.

3. Enhanced recordkeeping and documentation procedures related to tenant eligibility and housing assistance payments.

4. Providing staff training on updated policies and procedures

Compliance Findings – Uniform Guidance

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2024-014 Absence of HUD Voucher Form #5264 in Tenant Files

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-008

2024-015 Absence of Executed Lease Agreement Between Tenant and Landlord

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-009

2024-016 Absence of Payment Contracts with Landlords

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-010

2024-017 Up-To-Date Utility Allowance Schedule

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-011

2024-018 Absence of Documentation in Tenant Files

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-012

2024-019 Outdated Housing Choice Voucher Administrative Plan

Year Finding Initially Occurred: 2024

Section 8 Housing Voucher Choice Program #14.871

Resolved. See Internal Control Finding 2024-013

If there are questions regarding the plan, please call Jamey Wiley, Secretary/Treasurer, at 318-253-9208.

Sincerely,

Jamey Wiley

Jamey Wiley
Secretary/Treasurer

AVOLELLES PARISH POLICE JURY

Marksville, Louisiana

Statewide Agreed-Upon Procedures Report

Fiscal Period January 1, 2025 through December 31, 2025

KOLDER, SLAVEN & COMPANY, LLC
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Members of the Board of the
Avoyelles Parish Police Jury, and the
Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Avoyelles Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

The Avoyelles Parish 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 the LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purpose. 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. Obtained and inspected the entity's written policies and procedures and observe that 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(s) rate 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 expense, (3) documentation requirements, and (4) required approvers.

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

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.

2) Board or Finance Committee

A. Obtained and inspected 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, we reviewed the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month reference or included monthly budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

iii) For governmental entities, obtained 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 unrestricted 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.

3) Bank Reconciliations

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

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

ii) Bank reconciliations included evidence that a member of management/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 that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers)

A. Obtained 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 selected 5 deposit sites (or all deposit sites if less than 5).

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

   i) Employees that are responsible for cash collections do not share cash drawers/registers.

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

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

   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 are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

C. Obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash and observe the bond or insurance policy for theft was enforced during the fiscal period.

D. Randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtained 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) Traced 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) Traced the actual deposit per the bank statement to the general ledger.

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

A. Obtained 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 #5A above, obtained a listing of those employees involved with non-payroll purchasing and payment functions. Obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquired 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/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.

   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.

C. For each location selected under #5A above, obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. Randomly selected 5 disbursements for each location, obtained 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 deliverables included on the invoice were received by the entity.

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

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved only by 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/or account for testing that does include electronic disbursements.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

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

   i) Observe that 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. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

   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 #6B above, excluding fuel cards, randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtained supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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.

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

A. Obtained 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 selected 5 reimbursements, obtained 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 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).

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.)

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

8) Contracts

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

i) Observe that 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, that approval was documented).

iv) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel

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

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

i) Observe all selected employees/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 any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

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

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

D. Obtained 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.

10) Ethics

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

i) Observe documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

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

11) Debt Service

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

B. Obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed 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).

12) Fraud Notice

A. Obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Selected all misappropriations on the listing, obtained supporting documentation, and observed 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 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.

13) Information Technology Disaster Recovery/ Business Continuity

Performed the following procedures, **verbally discussed the results with management, and report "We performed the procedures and discussed the results with management."**

A. Obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

B. Obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/ verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

C. Obtained a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly selected 5 computers and observe while management demonstrated 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 selected 5 terminated employees (or all employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:126728. 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.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtained 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. Obtained 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 actions.

   v) The amount of time it took to resolve each complaint.

Findings:

No exceptions were found as a result of applying procedures listed above except:

Written Policies:

Avoyelles Parish Police Jury did not have written policies and procedures addressing the following:

- Ethics: System to monitor possible ethics violations, and the requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
- Sexual Harassment: Annual employee training and annual reporting.

Board or Finance Committee:

- Meeting minutes do not include monthly budget-to-actual comparisons.

- Meeting minutes do not include written reference to the progress of resolving audit findings.

Bank Reconciliations:

- Five of five reconciliations selected for testing were not reconciled within two months of statement closing date.

- Five of five bank reconciliations selected for testing do not include evidence that they have been reviewed by a member of management.

- Five of five bank reconciliations selected for testing do not include evidence that management has researched outstanding items.

Collections:

- No exceptions noted.

Non-payroll Disbursements:

- No exceptions noted.

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

- One of three monthly credit card accounts selected for testing was charged a late fee.

Travel and Expense Reimbursement:

- No exceptions noted.

Contracts:

- No exceptions noted.

Payroll and Personnel:

- No exceptions noted.

Ethics:

- No exceptions noted.

Debt Service:

- No exceptions noted.

Fraud Notice:

- No exceptions noted.

Information Technology Disaster Recovery/ Business Continuity:

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

Prevention of Sexual Harassment:

- No exceptions noted.

Management's Response:

The management of Avoyelles Parish Police Jury concurs with the exceptions and is working to address the deficiencies identified.

We were engaged by Avoyelles 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 Avoyelles Parish Police Jury 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.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
June 8, 2026