West Baton Rouge Parish Council
Port Allen, Louisiana
Financial Report
December 31, 2025

HoganTaylor

Table of Contents

Table of Contents
(Continued)

HoganTaylor

Independent Auditor's Report

To the Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise West Baton Rouge Parish Council'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 West Baton Rouge Parish Council, 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 Opinion on Governmental Activities, Each Major Fund, Fiduciary 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, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council, 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 West Baton Rouge Parish Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Baton Rouge Parish Council'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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *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 West Baton Rouge Parish Council'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 West Baton Rouge Parish Council's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in total OPEB liability and related ratios, schedule of proportionate share of net pension liability (asset), schedule of employer contributions, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United

States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Baton Rouge Parish Council's basic financial statements. The combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer, justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session, schedule of collections, distributions, and costs of collections, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer, justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session, schedule of collections, distributions, and costs of collections, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2026, on our consideration of West Baton Rouge Parish Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Baton Rouge Parish Council'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 West Baton Rouge Parish Council's internal control over financial reporting and compliance.

Hogan Taylor LLP

Baton Rouge, Louisiana
July 22, 2026

West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2025

INTRODUCTION

Management's Discussion and Analysis provides a narrative discussion of West Baton Rouge Parish Council's ("the Parish Council") financial activity as a whole for the year ended December 31, 2025, with comparisons to prior year, where appropriate. The information complements the data presented in the basic financial statements. We encourage readers to consider the information presented here in conjunction with information in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The Parish Council's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2025, by $129,556,342 (net position). Of this amount, $56,397,677 (unrestricted net position) may be used to meet the Parish Council's ongoing obligations to its citizens and creditors.

- The Parish Council's capital assets at December 31, 2025, include $81,963,595 for infrastructure, roads, land, equipment, and buildings (net of depreciation).

- In November 2025, the Parish Council was issued 2025 Series Sewer Bonds with a face value of $7,895,000 and a premium of $384,150.

- The Parish Council's total net position increased $5,166,351 from the previous year's net position.

- At December 31, 2025, the Parish Council's governmental fund financial statements reported combined ending fund balances of $74,981,925, an increase in total fund balance of $11,809,040 from the previous year.

- The General Fund, the Parish Council's primary operating fund, reported an unassigned fund balance of $33,566,388, which is an increase of $4,223,635 from the unassigned fund balance of the previous year.

- The Parish Council implemented a self-funded health insurance program in 2025 for its employees and the West Baton Rouge Parish Public Utilities' employees. The program is accounted for in an internal service fund and the fund reported net position of $235,087 as of December 31, 2025.

OVERVIEW

This discussion and analysis is intended to serve as an introduction to the Parish Council's financial statements. The Parish Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Parish Council's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the Parish Council's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish Council is improving or deteriorating.

OVERVIEW (Continued)

Government-wide financial statements. (Continued)
The statement of activities presents information showing how the Parish Council's net position changed during the most recent fiscal year. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., accrued interest expenses, uncollected taxes).

Both of these government-wide financial statements distinguish functions of the Parish Council that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Parish Council include legislative, judicial, elections, general government, public safety, roads, drainage, engineering, parks and recreation, health and welfare, and economic development.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Parish Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the calendar year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both governmental fund financial statements include a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Proprietary funds. Proprietary funds are used to track activities that operate like a business as they generate revenue primarily through user charges, fees, or sales rather than relying on tax revenue. The Parish Council has an internal service fund, which is a type of proprietary fund, and it is used to account for its self-funded employee health insurance program. The fund accumulates and allocates the cost of medical claims and administrative expenses to participating departments. Because the internal service fund benefits governmental functions rather than business-type functions, it is included in governmental activities in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Parish Council's programs, fiduciary funds are not reflected in the government-wide financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss changing financial position of the Parish Council as a whole.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Parish Council, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $129,556,342 at the close of the calendar year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following table reflects the condensed statement of net position for 2025, with comparative figures from 2024:

West Baton Rouge Parish Council
Condensed Statements of Net Position
December 31, 2025 and 2024

	Governmental Activities			
	2025		**2024**	
Assets				
Current assets	$ 93,061,262	53%	$ 82,578,906	50%
Capital assets	81,963,595	47%	81,038,857	50%
Total assets	175,024,857	100%	163,617,763	100%
Deferred Outflows of Resources	3,846,631	100%	6,370,667	100%
Liabilities				
Current liabilities	2,702,747	10%	3,891,137	17%
Noncurrent liabilities	25,589,339	90%	18,904,222	83%
Total liabilities	28,292,086	100%	22,795,359	100%
Deferred Inflows of Resources	21,023,060	100%	22,803,080	100%
Net Position				
Net investment in capital assets	72,839,203	56%	79,541,019	64%
Restricted for:				
Debt service	204,198	-	195,748	-
Poydras endowment	115,264	-	113,536	-
Unrestricted	56,397,677	44%	44,539,688	36%
Total net position	$ 129,556,342	100%	$ 124,389,991	100%

The largest portion of the Parish Council's net position represents its investment in capital assets net of depreciation (i.e., land, buildings, infrastructure, and equipment) less any outstanding debt used to acquire those assets. The Parish Council uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the Parish Council's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to extinguish these liabilities.

An additional portion of the Parish Council's net position (less than 1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $56,397,677 may be used to meet the Parish Council's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

External restrictions may be imposed by creditors (such as through debt covenants), grantors, contributors, or statutory laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation may include ordinances passed by the Parish Council, which require that revenues collected be spent for particular purposes. Some examples of these restrictions include revenues from sales taxes, correctional sales taxes, and ad valorem taxes collected for the health unit, community centers, recreation department, and drainage department.

The following table reflects the condensed statement of activities for 2025, with comparative figures from 2024:

West Baton Rouge Parish Council
Condensed Statements of Activities
Years Ended December 31, 2025 and 2024

	Governmental Activities	
	2025	**2024**
Revenue		
Program Revenue		
Charges for services	$ 4,830,476	$ 3,768,914
Operating grants and contributions	10,574,256	6,707,177
Total program revenue	15,404,732	10,476,091
General Revenue		
Taxes	32,088,542	35,877,775
Licenses and permits	1,331,212	1,436,175
Interest	2,931,871	2,757,408
Rent	16,600	16,600
Miscellaneous	259,786	671,307
Total general revenue	36,628,011	40,759,265
Total revenue	52,032,743	51,235,356
Expenses		
General government	8,684,431	8,042,696
Public safety	13,217,273	13,234,607
Public works	16,236,186	12,653,777
Culture and recreation	5,792,728	4,612,648
Health and welfare	1,960,035	1,814,329
Economic development	135,585	135,237
Urban housing	487,284	446,909
Interest and fiscal charges on long-term debt	352,870	43,010
Total expenses	46,866,392	40,983,213

(Continued)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

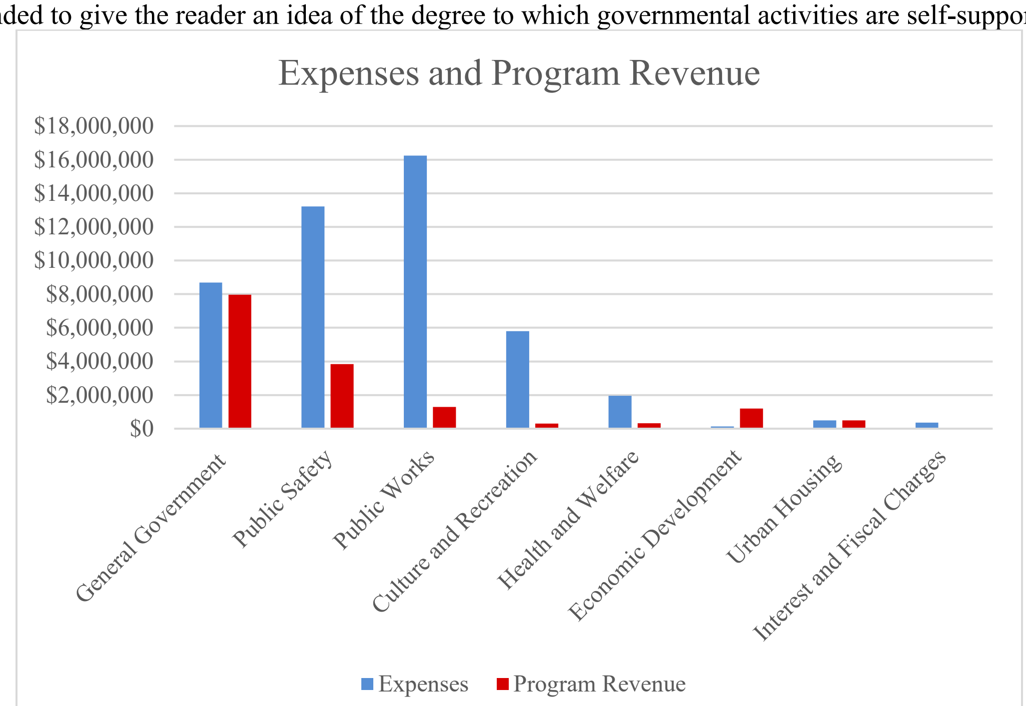
Condensed Statements of Activities (Continued)

	Governmental Activities	
	2025	**2024**
Change in Net Position	$ 5,166,351	$ 10,252,143
Net Position		
Beginning of Year, as previously reported	124,389,991	114,275,552
Cumulative effect of implementing GASB 101	-	(137,704)
Beginning of Year, as restated	124,389,991	114,137,848
End of Year	$ 129,556,342	$ 124,389,991

Governmental Activities

Governmental activities account for 100% of the Parish Council's net position. One of the major components of the total revenue collected by governmental activities is taxes. In 2025, taxes accounted for 88% of total general revenue. Of the total taxes, sales and use taxes accounted for 48%. The sales and use taxes are centrally collected and disbursed based on population. The Parish Council also has a 1/2% correctional sales tax which is included in the total taxes above. Ad valorem is the second largest tax revenue and accounted for 47% of total taxes. In 2025, property taxes were assessed at 17.72 mills for all governmental activities. The remainder of the general revenue is derived from licenses, interest, rent and miscellaneous revenue.

The following graph is a comparison of program revenues and program expenses for all governmental activities. This chart is intended to give the reader an idea of the degree to which governmental activities are self-supporting.



FUND STATEMENTS FINANCIAL ANALYSIS

As noted earlier, the Parish Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Parish Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the calendar year.

The combined ending fund balance for all governmental funds at December 31, 2025, was $74,981,925. Of this amount, $33,547,273 was included in unassigned fund balance with $23,104,970 in restricted fund balance, $115,264 in nonspendable fund balance, $15,866,310 in committed fund balance, and $2,348,108 in assigned fund balance. The combined ending fund balance at the end of 2025 was a net increase of $11,809,040 from the previous year.

General Fund Budgetary Highlights

Differences between the final budgeted revenues and the actual revenues resulted in a favorable variance of $1,455,735 and can be briefly summarized as follows:

- Total taxes were $101,764 under budget
- Total licenses and permits were $81,693 over budget
- Total intergovernmental revenue was $718,617 over budget
- Total charges for services were $331,729 over budget
- Total interest income was $474,116 over budget
- All other revenues were $48,656 under budget

Differences between the final budgeted expenditures and the actual expenditures resulted in a favorable variance of $1,199,219.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The Parish Council's investment in capital assets for its governmental activities as of December 31, 2025, amounts to $81,963,595 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, infrastructure, roads, and a leased asset. Major capital asset events during calendar year 2025 include:

- Land donation ($47,000)
- Road overlays and road reconstruction ($1,583,000)
- Completed Northend water and arena well upgrades funded by the American Rescue Plan Act ($2,302,000)
- Installed upgrades at recreation parks and fields ($447,000)
- Installed upgrades at all parish community centers ($413,000)
- Installed culverts throughout the parish ($516,000)
- Installed upgrades to courthouse, council room, main office, and health unit ($165,000)
- Completed improvements and purchased equipment for the Detention Center ($150,000)
- Completed improvements to the Emergency Operations Center command bus ($227,000)
- Purchased new vehicle and boom lift for the Building Maintenance department ($108,000)
- Purchased new equipment for the Parks and Recreation department ($126,000)
- Purchased new equipment and vehicles for the Roads department ($374,000)
- Purchased new equipment and vehicles for the Drainage department ($894,000)

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

The following table presents the components of capital assets, less accumulated depreciation as of December 31:

	2025	2024
Land	$ 1,874,050	$ 1,826,930
Construction in progress	1,229,038	1,583,740
Buildings	30,237,769	30,371,843
Equipment	5,382,397	4,408,131
Infrastructure	43,130,919	42,725,113
Right-of-use asset - leased building	109,422	123,100
Capital assets, net	$ 81,963,595	$ 81,038,857

Long-Term Debt: At the end of 2025, the Parish Council had total debt outstanding of $9,387,706 compared to $1,367,000 in the prior year. Of the total debt, there are three separate issuances. Two are secured by excess revenue, and one is secured by sales tax revenue.

Additional information explaining financial statement amounts is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The contribution rate for Parochial Employees' Retirement System, the pension plan with the most prominent participation by the Parish Council's employees, remained at 11.00% through 2026.
- The current Consumer Price Index seems to consistently be around 3.00% in 2026.
- Sales tax revenue has levelled out in 2026, amounts are consistent with 2025 collections, as budgeted.
- Ad valorem taxes have continued an upward trend due to new construction and higher property values.
- The Parish Council will continue to try to find ways to reduce operating expenditures and roll back millages when possible, while serving the citizens to the best of its ability.

REQUEST FOR INFORMATION

Questions concerning any of the information provided in this report or requests for information should be addressed to the Department of Finance, P.O. Box 757, Port Allen, Louisiana, 70767.

West Baton Rouge Parish Council
Statement of Net Position
December 31, 2025

	Governmental Activities
Assets	
Cash and cash equivalents	$ 44,037,893
Investments	22,282,446
Investments - restricted	110,588
Taxes receivable	14,042,551
Restricted cash and cash equivalents	8,232,776
Due from other governments	2,305,565
Due from component unit	858,354
Excess insurance receivable	92,137
Net pension asset	1,098,952
Capital assets	
Non-depreciable	3,103,088
Depreciable, net	78,860,507
Total assets	175,024,857
Deferred Outflows of Resources	
Resources related to net pension liability	1,683,927
Resources related to other postemployment benefit liability	2,162,704
Total deferred outflows of resources	3,846,631
Liabilities	
Accounts payable	1,303,920
Accrued liabilities	256,864
Grant advances	446,123
Unpaid claims liability	695,840
Noncurrent liabilities	
Due within one year	480,984
Due in more than one year	25,108,355
Total liabilities	28,292,086
Deferred Inflows of Resources	
Resources related to net pension liability	1,123,282
Resources related to other postemployment benefit liability	5,857,227
Unavailable revenue - property taxes	14,042,551
Total deferred inflows of resources	21,023,060
Net Position	
Net investment in capital assets	72,839,203
Restricted for:	
Debt service	204,198
Poydras endowment	115,264
Unrestricted	56,397,677
Total net position	$ 129,556,342

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

West Baton Rouge Parish Council
Statement of Activities
Year Ended December 31, 2025

		Program Revenue		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position
Function/Program				
Governmental activities				
General government	$ 8,684,431	$ 4,571,939	$ 3,397,223	$ (715,269)
Public safety	13,217,273	-	3,842,512	(9,374,761)
Public works	16,236,186	-	1,298,354	(14,937,832)
Culture and recreation	5,792,728	258,537	33,939	(5,500,252)
Health and welfare	1,960,035	-	320,180	(1,639,855)
Economic development	135,585	-	1,188,240	1,052,655
Urban housing	487,284	-	493,808	6,524
Interest and fiscal charges on long-term debt	352,870	-	-	(352,870)
Total governmental activities	$ 46,866,392	$ 4,830,476	$ 10,574,256	(31,461,660)
General Revenue				
Taxes				
Ad valorem				14,998,824
Sales and use				15,508,594
Video poker				1,557,454
Other				23,670
Licenses and permits				1,331,212
Interest				2,931,871
Rent				16,600
Miscellaneous				259,786
Total general revenue				36,628,011
Change in Net Position				5,166,351
Net Position				
Beginning of year				124,389,991
End of year				$ 129,556,342

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

West Baton Rouge Parish Council
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Drainage	Community Centers	Central Commun-ications	Correctional Facility
Assets					
Cash and cash equivalents	$ 22,568,308	$ 4,675,183	$ 503,267	$ 2,167,021	$ 4,572,940
Investments	9,470,974	500,000	1,150,000	900,000	3,260,100
Investments - restricted	110,588	-	-	-	-
Taxes receivable	2,640,479	4,650,845	1,500,273	1,500,273	-
Restricted cash and cash equivalents	6,888	-	-	-	-
Due from other governments	1,189,713	5,096	3,670	3,028	829,558
Due from component unit	858,354	-	-	-	-
Total assets	$ 36,845,304	$ 9,831,124	$ 3,157,210	$ 4,570,322	$ 8,662,598
Liabilities					
Accounts payable	$ 474,474	$ 23,206	$ 13,697	$ 35,070	$ 467,197
Accrued liabilities	48,699	47,776	24,411	-	3,714
Grant advances	-	-	-	-	-
Total liabilities	523,173	70,982	38,108	35,070	470,911
Deferred Inflows of Resources					
Unavailable revenue - property taxes	2,640,479	4,650,845	1,500,273	1,500,273	-
Total deferred inflows of resources	2,640,479	4,650,845	1,500,273	1,500,273	-
Fund Balances					
Nonspendable	115,264	-	-	-	-
Restricted	-	5,109,297	1,618,829	3,034,979	-
Committed	-	-	-	-	8,191,687
Assigned	-	-	-	-	-
Unassigned	33,566,388	-	-	-	-
Total fund balances	33,681,652	5,109,297	1,618,829	3,034,979	8,191,687
Total liabilities, deferred inflows of resources, and fund balances	$ 36,845,304	$ 9,831,124	$ 3,157,210	$ 4,570,322	$ 8,662,598

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

	Recreation	American Rescue Plan Act	Sewer System Project, 2025 Series Bonds	Other Governmental Funds	Total
Assets					
Cash and cash equivalents	$ 1,595,602	$ 115,981	$ -	$ 7,000,801	$ 43,199,103
Investments	400,000	-	-	6,601,372	22,282,446
Investments - restricted	-	-	-	-	110,588
Taxes receivable	3,000,545	-	-	750,136	14,042,551
Restricted cash and cash equivalents	-	-	8,021,690	204,198	8,232,776
Due from other governments	1,359	-	-	273,141	2,305,565
Due from component unit	-	-	-	-	858,354
Total assets	$ 4,997,506	$ 115,981	$ 8,021,690	$ 14,829,648	$ 91,031,383
Liabilities					
Accounts payable	$ 27,801	$ -	$ -	$ 262,475	$ 1,303,920
Accrued liabilities	31,407	-	-	100,857	256,864
Grant advances	-	-	-	446,123	446,123
Total liabilities	59,208	-	-	809,455	2,006,907
Deferred Inflows of Resources					
Unavailable revenue - property taxes	3,000,545	-	-	750,136	14,042,551
Total deferred inflows of resources	3,000,545	-	-	750,136	14,042,551
Fund Balances					
Nonspendable	-	-	-	-	115,264
Restricted	1,937,753	115,981	8,021,690	3,266,441	23,104,970
Committed	-	-	-	7,674,623	15,866,310
Assigned	-	-	-	2,348,108	2,348,108
Unassigned	-	-	-	(19,115)	33,547,273
Total fund balances	1,937,753	115,981	8,021,690	13,270,057	74,981,925
Total liabilities, deferred inflows of resources, and fund balances	$ 4,997,506	$ 115,981	$ 8,021,690	$ 14,829,648	$ 91,031,383

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

West Baton Rouge Parish Council
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2025

Total fund balances - governmental funds		$ 74,981,925
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:		
Governmental capital assets	151,182,224	
Less accumulated depreciation	(69,218,629)	81,963,595
Certain long-term assets and deferred outflows of resources are not available resources and, therefore, are not reported in the governmental funds:		
Net pension asset	1,098,952	
Deferred outflows of resources related to net pension liability	1,683,927	
Deferred outflows of resources related to other postemployment benefit liability	2,162,704	4,945,583
Noncurrent liabilities and deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable and premium on bonds	(8,733,706)	
Obligations payable	(654,000)	
Compensated absences payable	(612,019)	
Lease liability	(118,725)	
Net pension liability	(75,504)	
Other postemployment benefit liability	(15,395,385)	
Deferred inflows of resources related to net pension liability	(1,123,282)	
Deferred inflows of resources related to other postemployment benefit liability	(5,857,227)	(32,569,848)
An internal service fund is used by management to charge the cost of its self insured health insurance program to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position and not reported in the governmental funds balance sheet.	235,087	235,087
Total net position - governmental activities		$ 129,556,342

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

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balances
Governmental Funds
Year Ended December 31, 2025

	General Fund	Drainage	Community Centers	Central Commun-ications	Correctional Facility
Revenue					
Taxes	$ 12,609,810	$ 4,734,864	$ 2,291,064	$ 1,527,374	$ 5,358,617
Licenses and permits	1,331,212	-	-	-	-
Intergovernmental	969,186	28,706	33,939	-	3,264,821
Charges for services	3,391,862	155,631	138,361	-	-
Fines and forfeitures	-	-	-	-	-
Interest	1,308,379	291,204	107,062	157,726	302,568
Rent	16,600	-	-	-	-
Miscellaneous	150,431	2,538	-	271	4,326
Total revenue	19,777,480	5,212,943	2,570,426	1,685,371	8,930,332
Expenditures					
Current					
General government					
Council	395,091	-	-	-	-
Finance and administration	1,734,724	-	-	-	-
Judicial	1,128,318	-	-	-	-
Elections	307,279	-	-	-	-
Government buildings	1,977,019	-	-	-	-
Planning and zoning	1,030,402	-	-	-	-
IT department	402,844	-	-	-	-
Public safety	812,297	-	-	1,635,613	9,657,782
Public works	2,957,666	3,317,579	-	-	-
Culture and recreation	-	-	1,742,433	-	-
Health and welfare	784,899	-	-	-	-
Economic development	135,585	-	-	-	-
Urban housing	-	-	-	-	-
Capital outlay	411,618	1,397,847	495,300	126,089	766,306
Debt service					
Principal retirement	-	-	-	-	-
Interest and bank charges	-	-	-	-	-
Total expenditures	12,077,742	4,715,426	2,237,733	1,761,702	10,424,088
Excess (Deficiency) of Revenue over (under) Expenditures	7,699,738	497,517	332,693	(76,331)	(1,493,756)
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers out	(3,474,375)	-	-	-	-
Bond proceeds	-	-	-	-	-
Total other financing sources (uses)	(3,474,375)	-	-	-	-
Net Change in Fund Balances	4,225,363	497,517	332,693	(76,331)	(1,493,756)
Fund Balances					
Beginning of year	29,456,289	4,611,780	1,286,136	3,111,310	9,685,443
End of year	$ 33,681,652	$ 5,109,297	$ 1,618,829	$ 3,034,979	$ 8,191,687

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

	Recreation	American Rescue Plan Act	Sewer System Project, 2025 Series Bonds	Other Governmental Funds	Total
Revenue					
Taxes	$ 3,436,597	$ -	$ -	$ 2,130,216	$ 32,088,542
Licenses and permits	-	-	-	-	1,331,212
Intergovernmental	-	2,215,196	-	4,062,408	10,574,256
Charges for services	120,176	-	-	-	3,806,030
Fines and forfeitures	-	-	-	647,502	647,502
Interest	126,568	51,026	19,899	544,656	2,909,088
Rent	-	-	-	-	16,600
Miscellaneous	47,355	-	-	56,189	261,110
Total revenue	3,730,696	2,266,222	19,899	7,440,971	51,634,340
Expenditures					
Current					
General government					
Council	-	-	-	-	395,091
Finance and administration	-	416,929	-	219,560	2,371,213
Judicial	-	-	-	101,684	1,230,002
Elections	-	-	-	-	307,279
Government buildings	-	-	-	180,000	2,157,019
Planning and zoning	-	-	-	-	1,030,402
IT department	-	-	-	-	402,844
Public safety	-	-	-	496,308	12,602,000
Public works	-	-	-	3,642,065	9,917,310
Culture and recreation	2,529,995	-	-	1,318,145	5,590,573
Health and welfare	-	-	-	1,135,286	1,920,185
Economic development	-	-	-	-	135,585
Urban housing	-	-	-	487,284	487,284
Capital outlay	125,889	2,302,402	-	3,320,898	8,946,349
Debt service					
Principal retirement	-	-	13,333	243,000	256,333
Interest and bank charges	-	-	317,703	37,278	354,981
Total expenditures	2,655,884	2,719,331	331,036	11,181,508	48,104,450
Excess (Deficiency) of Revenue over (under) Expenditures	1,074,812	(453,109)	(311,137)	(3,740,537)	3,529,890
Other Financing Sources (Uses)					
Operating transfers in	-	-	53,677	5,558,241	5,611,918
Operating transfers out	(464,267)	-	-	(1,673,276)	(5,611,918)
Bond proceeds	-	-	8,279,150	-	8,279,150
Total other financing sources (uses)	(464,267)	-	8,332,827	3,884,965	8,279,150
Net Change in Fund Balances	610,545	(453,109)	8,021,690	144,428	11,809,040
Fund Balances					
Beginning of year	1,327,208	569,090	-	13,125,629	63,172,885
End of year	$ 1,937,753	$ 115,981	$ 8,021,690	$ 13,270,057	$ 74,981,925

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

West Baton Rouge Parish Council
Reconciliation of the Statement of Revenue, Expenditures, and Change in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2025

Net change in fund balances - governmental funds		$ 11,809,040
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:		
Capital outlay	$ 8,946,349	
Depreciation expense	(4,409,136)	4,537,213
The cost of capital assets donated to a component unit is reported as an expense in the statement of activities; however, donated assets are not reported in the governmental funds.	(3,612,475)	(3,612,475)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Change in:		
Bonds, premium on bond, and obligations payable	(8,020,706)	
Compensated absences payable	3,610	
Lease liability	12,113	
Net pension asset	1,098,952	
Net pension liability	1,247,025	
Other postemployment benefit liability	72,841	
Deferred outflows of resources related to net pension liability	(1,558,277)	
Deferred outflows of resources related to other postemployment benefit liability	(965,759)	
Deferred inflows of resources related to net pension liability	(541,091)	
Deferred inflows of resources related to other postemployment benefit liability	848,778	(7,802,514)
An internal service fund is used by management to charge the cost of its self insured health insurance program to individual funds. The revenue (expense) of the internal service fund is reported with governmental activities on the statement of activities and not reported in the governmental funds, as it is a proprietary fund.	235,087	235,087
Change in net position - governmental activities		$ 5,166,351

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

West Baton Rouge Parish Council
Statement of Net Position
Proprietary Fund
December 31, 2025

	Governmental Activities Internal Service Fund
Assets	
Cash and cash equivalents	$ 838,790
Excess insurance receivable	92,137
Total assets	$ 930,927
Liabilities	
Unpaid claims liability	$ 695,840
Total liabilities	695,840
Net Position	
Unrestricted	235,087
Total liabilities and net position	$ 930,927

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

West Baton Rouge Parish Council
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
Year Ended December 31, 2025

	Governmental Activities
	Internal Service Fund
Revenues	
Charges for service	$ 3,621,010
Interest income	22,783
Total revenues	3,643,793
Expenses	
Claims expense	2,760,955
Excess insurance premium expense	419,627
Administrative fees	228,124
Total expenses	3,408,706
Change in Net Position	235,087
Net Position, beginning of year	-
Net Position, end of year	$ 235,087

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

West Baton Rouge Parish Council
Statement of Cash Flows
Proprietary Fund
Year Ended December 31, 2025

	Governmental Activities
	Internal Service Fund
Cash Flows from Operating Activities	
Receipts from premiums collected	$ 3,621,010
Payments made for premiums	(419,627)
Payments for claims, net excess insurance	(2,157,252)
Receipts from other income	22,783
Payments made for administrative expenses	(228,124)
Net cash provided by operating activities	838,790
Net Increase in Cash and Cash Equivalents	838,790
Cash and Cash Equivalents, beginning of year	-
Cash and Cash Equivalents, end of year	$ 838,790
Reconciliation of Change in Net Position to Net Cash Provided by Operating Activities	
Change in net position	$ 235,087
Adjustments to reconcile change in net position to net cash provided by operating activities:	
Changes in assets and liabilities:	
Excess insurance receivable	(92,137)
Unpaid claims liability	695,840
Net cash provided by operating activities	$ 838,790

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

West Baton Rouge Parish Council
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2025

	Custodial Fund
Assets	
Cash and cash equivalents	$ 5,767,096
Total assets	$ 5,767,096
Liabilities	
Unsettled deposits due to others	$ 5,767,096
Total liabilities	$ 5,767,096

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

West Baton Rouge Parish Council
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
Year Ended December 31, 2025

	Custodial Fund
Additions:	
Deposits	
Sales taxes	$ 56,239,308
Occupational licenses	1,143,395
Hotel/Motel tax	684,504
Interest	181,794
Collection fees	30,522
Amounts reserved for refund claims	53,927
Total additions	58,333,450
Deductions:	
Deposits settled to-	
School Board	10,785,050
West Baton Rouge Parish	
WBR Parish Council - sales tax	10,214,942
WBR Parish Council - occupational licenses	1,162,159
City of Port Allen	3,961,872
Town of Addis	5,370,013
Town of Brusly	2,023,273
WBR Parish Fire District No. 1	4,889,876
Correctional Facilities	5,392,526
Education Facilities District	10,571,140
Riverview Economic Development District	68,434
18th Judicial Enforcement District	2,644,602
Tourist Commission	694,907
Operating expenses	789,860
Total deductions	58,568,654
Unsettled Deposits Due to Others:	
Beginning of year	6,002,300
End of year	$ 5,767,096

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

Introduction

West Baton Rouge Parish Council ("the Parish Council") is the governing authority for West Baton Rouge Parish ("the Parish") and is a political subdivision of the State of Louisiana. The Parish Council is governed by nine (9) council members representing the various districts within the Parish. The council members serve four-year terms.

Louisiana Revised Statute (R.S.) 33:1236 gives the Parish Council various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the power 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 and use taxes, video poker, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The Parish covers 205 square miles and has a population of approximately 28,000. The Parish Council maintains 88 miles of roads and has approximately 350 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

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

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining the financial reporting entity and component units that should be included within the reporting entity. The basic criteria for including a potential component unit within the reporting entity are as follows:

1. Legal status of the potential component unit.
2. Financial accountability:
    a. The primary government appoints a voting majority of the potential component unit's governing body, and the primary government is able to impose its will on the potential component unit (or)
    b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units 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.

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

West Baton Rouge Parish Library
West Baton Rouge Parish Council on Aging
West Baton Rouge Convention and Visitors Bureau
West Baton Rouge Parish Public Utilities
West Baton Rouge Parish Museum
West Baton Rouge Parish Fire Protection District No. 1

All component units have a fiscal year ending December 31st, except for the Council on Aging which has a June 30th year end. The criterion used for all component units is that the Parish Council appoints a majority of their board members. All component units are considered discrete.

The Parish Council has chosen to issue financial statements of the primary government (Parish Council) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

The *Codification of Governmental Accounting and Financial Reporting Standards* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (the Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. These financial statements, which are not intended to and do not report on the reporting entity, are intended to reflect only the financial statements of the primary government (the Parish Council).

Considered in the determination of component units of the reporting entity were the West Baton Rouge Parish School Board and the various municipalities in the Parish. These governmental entities are not component units of the Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Parish Council.

B. Basis of Presentation

The Parish Council's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities and the fund financial statements (individual major funds and combined nonmajor funds). These statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by GASB.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide financial statements consist of the statement of net position and the statement of activities to report information on all of the non-fiduciary activities of the primary government. The effects of interfund activity have been removed from these statements.

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS: (Continued)

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

FUND FINANCIAL STATEMENTS:

The fund financial statements report a collection of the Parish Council's major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

The accounts of the Parish Council are organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund, both major and nonmajor, are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds for the primary government are grouped into fund types. Governmental activities presented as governmental funds in the fund financial statements include the following:

General Fund - The General Fund is the primary operating fund of the Parish Council. The General Fund accounts for all financial resources except those required to be accounted for in other funds. The General Fund is always a major fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The six special revenue funds reported as major funds in the fund financial statements are as follows:

1. The Drainage Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes, severance taxes and state revenue sharing funds;
2. The Community Centers Fund accounts for property taxes used to fund operations of the community centers;
3. The Central Communications Fund accounts for property taxes used to provide centralized 911 dispatching for the Parish;
4. The Correctional Facility Fund accounts for sales and use tax and other intergovernmental funding used to maintain the facility and operations of the Parish Correctional Facility;
5. The Recreation Fund accounts for property taxes used to fund the operation, maintenance, and construction of the recreational parks in the Parish; and
6. The American Rescue Plan Act Fund was created in 2021 to account for the receipt and subsequent expenditure of federal funds received from the American Rescue Plan Act.

All other Special Revenue Funds are not considered major funds and are included in the column, "Other Governmental Funds."

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS: (Continued)

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Sewer System Project, 2025 Series Bonds fund is reported as a major fund and is used to account for the 2025 Series Bonds. All other Debt Service Funds are not considered major funds and are included in the column, "Other Governmental Funds."

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities. The Capital Projects Fund is not a major fund and is included in the column, "Other Governmental Funds."

Other governmental activities presented in the proprietary fund financial statements include the following:

Internal Service Fund – The only fund reported in the proprietary fund financial statements include the Group Medical Insurance Fund. This fund accounts for the receipt of premiums and expenses for claims and administration costs of the self-funded health insurance program provided to the employees of Parish Council and West Baton Rouge Public Utilities ("Public Utilities").

Fiduciary activities presented in the fiduciary fund financial statements include the following:

Custodial Fund - The only fund accounted for in this category is the tax collector fund. The tax collector fund accounts for assets held by the Parish Council as an agent for various taxing bodies (tax collections). These funds, which are custodial in nature (assets equal liabilities), do not involve measurement of results of operations.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as "other financing sources (uses)." While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Note 1-Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

All governmental funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Generally, with this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in determining fund balance.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings, are recorded as earned since they are measurable and available. The Parish Council defines "available" as expected to be received within sixty days of the end of the fiscal year.

Non-exchange transactions, in which the Parish Council receives value without directly giving value in return, include sales tax, property tax, special assessments, grants, entitlements, and donations. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special assessments are recognized as revenue only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

If measurable, expenditures are recognized in the accounting period in which the related fund liability is incurred except for the following: (1) principal and interest on long-term debt and lease liabilities are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net pension liability and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable, available financial resources. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The internal service fund is included in governmental activities for government-wide reporting purposes since the primary users of the internal service fund are the Parish Council employees. To the extent possible, the excess revenues or expenses from the funds are allocated to the appropriate functional activity.

The fiduciary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs.

D. Cash and Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, demand deposits, and interest-bearing demand deposits. It is the Parish Council's policy to include as cash equivalents amounts in time deposits and those investments with original maturities of 90 days or less.

Note 1-Summary of Significant Accounting Policies (Continued)

D. Cash and Cash Equivalents and Investments (Continued)

Investments are reported in accordance with GASB Statement No. 72, *Fair Value Measurement and Application.* Short-term and money-market investments are reported at amortized cost, which approximates fair value. Certificates of deposit are stated at cost and are classified as investments if their original maturities exceed 90 days.

E. Restricted Cash and Cash Equivalents

Certain debt service and reserve funds are legally restricted as to purpose. These assets have been classified as restricted cash and cash equivalents on the statement of net position since the use of these funds is limited by applicable bond resolutions.

F. Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, right-of-use leased assets, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets purchased or acquired with a cost of $5,000 or more per unit are capitalized. Right-of-use leased assets with a cost of $20,000 or more per unit are capitalized.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Right-of-use leased assets are recorded at the present value of effectively fixed minimum lease payments, of the determined non-cancellable lease term. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized upon completion of construction projects, at which point the project costs are moved from construction in progress to the respective capital asset account. Depreciation on all depreciable capital assets are calculated using the straight-line method over the following estimated useful lives:

Type of Capital Assets	**Useful Lives**
Buildings and building improvements	40 years
Furniture	5 years
Machinery and equipment	5-6 years
Automobiles	5 years
Infrastructure	40 years

Right-of-use leased assets are amortized using the straight-line method over the shorter period of the lease term or the useful life of the asset.

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, major revenues susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenue such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 2025 is recorded in the 2026 year, no allowance for doubtful accounts is recorded. Any adjustments will be made in the year collected.

Note 1-Summary of Significant Accounting Policies (Continued)

H. Leases

Leases are reported in accordance with GASB Statement No. 87, *Leases*. At the commencement of a lease, the Parish Council initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of its useful life or the lease term.

For leases in which Parish Council is the lessor, a lease receivable and deferred inflow of resources would be recognized. However, as of December 31, 2025, the Parish Council did not recognize any such leases, as all arrangements were considered short-term.

I. Long-Term Debt

In the government-wide statement of net position, long-term debt and other long-term obligations are reported as noncurrent liabilities. Bond issuance costs, excluding any prepaid bond insurance, are reported as expense in the year of the debt issuance. Bond premiums, discounts, and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Gains (losses) on refunding are reported as deferred outflows/inflows of resources.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial period. The face amount of the debt issue is reported as "Other Financing Sources." Premiums received on debt issuances are reported as "Other Financing Sources," and discounts on debt issuances are reported as "Other Financing Uses."

Excess revenue contracts, loans, and notes are obligations of the general government, and payment of these debts is normally provided by transfers from the General Fund to the various debt service funds.

Sales tax revenue bonds are secured by sales tax revenues. Payment of the debt is provided by sales tax revenue recognized in the appropriate debt service fund.

J. Compensated Absences

Employees hired before January 1, 2013, earn vacation in varying amounts according to years of service as follows:

Years of Service	Vacation Earned
0 - 4	10 days/year
5 - 14	15 days/year
15 - 19	20 days/year
Over 20	25 days/year

Note 1-Summary of Significant Accounting Policies (Continued)

J. Compensated Absences (Continued)

Employees hired on or after January 1, 2013, earn vacation in varying amounts according to years of service as follows:

Years of Service	Vacation Earned
0 - 4	10 days/year
5 - 14	15 days/year
Over 15	20 days/year

Employees accrue eight hours of sick leave for each month of service. Employees may accumulate vacation and sick leave time without limitations; however, only vacation leave is payable upon resignation, discharge, death, retirement or removal due to reduction in force. Payment for vacation leave is limited to 320 hours under all circumstances. If an employee works to retirement eligibility, the accumulated unused sick leave is combined with vacation leave to apply toward retirement years.

In accordance with GASB Statement No. 101, *Compensated Absences*, liabilities are recognized when it is more likely than not that employees will use the leave or otherwise receive payment, even if the leave is nonvesting (meaning the employee is not guaranteed payment for unused leave upon termination).

K. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet and are not eliminated for financial statement purposes. Since all of the funds are governmental activities, these balances are eliminated in the government-wide financial statements.

L. Net Position

Net position represents the difference between assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt issuances used for the acquisition, construction, or improvements of those assets. Net position is reported as *restricted* when there are limitations imposed on its use by external parties such as creditors, grantors, laws or regulations of other governments.

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

M. Fund Balance

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable* - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- *Restricted* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation;

Note 1-Summary of Significant Accounting Policies (Continued)

M. Fund Balance (Continued)

- *Committed* - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- *Assigned* - amounts intended by a government to be used for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; and
- *Unassigned* - amounts that are available for any purpose; positive amounts are reported only in the general fund.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Parish Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Parish Council has provided otherwise in its commitment or assignment action.

The Parish Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is done through adoption and amendments of the budget. A fund balance commitment is further documented in the budget document as a designation or commitment of the fund (such as special incentives). Assigned fund balance is established by the Parish Council through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

N. Deferred Outflows/Inflows of Resources

The statement of net position will often report a separate section for deferred outflows and/or deferred inflows of financial resources. *Deferred outflows* of resources represent a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources represent an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. The estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenue and expenses in the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

P. Recently Adopted Accounting Pronouncement

In June 2022, the GASB issued Statement No. 102, *Certain Risk Disclosures,* effective for fiscal years beginning after June 15, 2024, which the Parish Council implemented in fiscal year ending December 31, 2025. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. The implementation of this standard did not require any changes to the Parish Council's financial reporting. Management also evaluated the requirements of GASB Statement No. 102, *Certain Risk Disclosures*, and determined there were no required disclosures.

Note 2-Cash and Cash Equivalents and Investments

A. Deposits with Financial Institutions

Deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk is the risk that in the event of a financial institution failure, the Parish Council's deposits may not be returned to them. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent financial institution. At December 31, 2025, the Parish Council's bank balances were fully insured and collateralized through federal deposit insurance and securities held by the pledging financial institutions' trust department or agent in the Parish Council's name.

B. Investments

The Parish Council is authorized by R.S. 39:1211-1245 and R.S. 33:2955 to invest temporarily idle monies in the following:

1. United States Treasury Bonds;
2. United States Treasury Notes;
3. United States Treasury Bills;
4. Obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of Federal Farm Credit bonds;
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations;
6. Direct security repurchase agreements;
7. Fully collateralized interest-bearing checking accounts;
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies;
9. Any other investment allowed by state statute for local governments; and
10. Louisiana Asset Management Pool (LAMP).

At December 31, 2025, the Parish Council held investments as follows:

Short-term investments	$ 2,012,087
Certificates of deposit	20,380,947
	22,393,034
Less: restricted investments in certificates of deposit	(110,588)
Total investments	$ 22,282,446

Note 2-Cash and Cash Equivalents and Investments (Continued)

B. Investments (Continued)

Credit risk is defined as the risk that an issuer or other counter-party to an investment will not fulfill its obligation. The Parish Council's investment policy requires the application of the prudent-person rule. The policy states, "All investments made shall be with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The Parish Council's policy limits investments to the United States Treasury obligations by federal agencies, security repurchase agreements, certificates of deposit, and mutual or trust fund institutions.

C. Fair Value Measurements

The Parish Council categorizes fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurements and Application.* The valuation technique uses a three-level hierarchy of inputs to measure the fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

These qualifications for each level are summarized as follows:

Level 1 Inputs: Quoted prices (unadjusted) for identical assets or liabilities in active markets that a reporting entity can access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for an asset or liability.

In the event that inputs used to measure the fair value of an asset or liability fall into different levels in the fair value hierarchy, the overall level of the fair value hierarchy in its entirety is determined based on the lowest level of input that is significant to the entire valuation. These levels are not necessarily an indication of risk but are based upon the pricing transparency of the investment. In determining the appropriate levels, the Parish Council performed a detailed analysis of the assets and liabilities that are subject to GASB Statement No. 72.

Fair value of certain investments that do not have a readily determinable fair value are established using net asset value (or its equivalent) as a practical expedient. These investments are not categorized according to the fair value hierarchy.

The following table sets forth by level, the investments reported at fair value at December 31, 2025:

		Fair Value Measurements		
Investments by Fair Value Level	**Total**	**Level 1**	**Level 2**	**Level 3**
Short-term investments	$ 2,012,087	$ -	$ 2,012,087	$ -

Note 3-Property Taxes

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the parish assessor, except for public utility property, which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands, and certain historic buildings be assessed at 10% of "use" value; and all other property be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The assessor is required to reappraise all property every four years.

The 2025 property tax calendar was as follows:

Millage rates adopted	July 24, 2025
Board of Review	September 25, 2025
Tax bills mailed	November 14, 2025
Due date and collections	December 31, 2025
Certified delinquent notice	February 23, 2026

Property taxes are recognized in the calendar year for which they are budgeted. Ad valorem taxes are levied on real property each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property after being filed with the Louisiana Tax Commission by the West Baton Rouge Parish Assessor's office. The tax becomes delinquent on December 31 and as provided by state law, taxes are billed and collected by the West Baton Rouge Parish Sheriff's Office.

Therefore, 2024 property tax that was levied to finance the budget for 2025 is recorded as revenue for the 2025 fiscal year. The property taxes that are measurable, but not available, are recorded net of estimated uncollectible amounts. The 2025 tax levy, which was levied to finance the budget for 2026, is recorded net of adjustments, as deferred inflows of resources in the fund statements and government-wide statements.

The following is a summary of parish-wide authorized and levied ad valorem taxes for the year:

	Authorized Millage	Levied Millage	Expiration
Primary Government, Parish-wide			
General Fund	3.52	3.52	None
Special Revenue Funds			
Health Unit	1.75	1.00	2026
Community Center	3.00	2.00	2030
Central Communications	3.00	2.00	None
Recreation	5.00	4.00	2034
Primary Government, District Drainage	7.20	6.20	2025

Note 4-Sales Taxes

West Baton Rouge Revenue Department collects taxes on behalf of other taxing authorities. Total collections for each jurisdiction may be different due to varying tax bases. Collections for 2025 were as follows:

			Annual Totals - 2025 Tax Periods		
			Total Collections	Collection Cost	Final Distribution
1.00%	School Board		$ 10,907,847	$ 122,797	$ 10,785,050
1.00%	West Baton Rouge Parish				
	WBR Parish Council	47.61%	5,193,880	58,471	5,135,409
	City of Port Allen	18.16%	1,980,756	22,299	1,958,457
	Town of Addis	24.75%	2,699,365	30,388	2,668,977
	Town of Brusly	9.48%	1,033,846	11,639	1,022,207
			10,907,847	122,797	10,785,050
1.00%	Sales Tax District				
	WBR Parish Council	47.10%	5,137,361	57,828	5,079,533
	City of Port Allen	18.58%	2,026,235	22,820	2,003,415
	Town of Addis	25.04%	2,731,791	30,755	2,701,036
	Town of Brusly	9.28%	1,012,460	11,394	1,001,066
			10,907,847	122,797	10,785,050
0.50%	Fire Protection District		4,951,274	61,398	4,889,876
0.50%	Correctional Facilities		5,453,924	61,398	5,392,526
1.00%	Education Facilities District		10,693,937	122,797	10,571,140
0.50%	Riverview Economic Development District		70,550	2,116	68,434
0.25%	18th Judicial Enforcement District		2,675,301	30,699	2,644,602
	Totals		$ 56,568,527	$ 646,799	$ 55,921,728

Note 5-Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance January 1, 2025	Additions	Adjustments and Deletions	Balance December 31, 2025
Capital assets not being depreciated:				
Land	$ 1,826,930	$ 47,120	$ -	$ 1,874,050
Construction in progress	1,583,740	3,257,773	(3,612,475)	1,229,038
Total capital assets not being depreciated	3,410,670	3,304,893	(3,612,475)	3,103,088
Capital assets being depreciated:				
Buildings	54,522,527	1,123,590	-	55,646,117
Equipment	21,663,302	2,418,536	(88,682)	23,993,156
Infrastructure	66,073,625	2,099,330	-	68,172,955
Right-of-use asset - leased building	266,908	-	-	266,908
Total capital assets being depreciated	142,526,362	5,641,456	(88,682)	148,079,136
Less accumulated depreciation for:				
Buildings	(24,150,684)	(1,257,664)	-	(25,408,348)
Equipment	(17,255,171)	(1,444,270)	88,682	(18,610,759)
Infrastructure	(23,348,512)	(1,693,524)	-	(25,042,036)
Right-of-use asset - leased building	(143,808)	(13,678)	-	(157,486)
Total accumulated depreciation	(64,898,175)	(4,409,136)	88,682	(69,218,629)
Total capital assets being depreciated, net	77,628,187	1,232,320	-	78,860,507
Total capital assets	$ 81,038,857	$ 4,537,213	$ (3,612,475)	$ 81,963,595

Adjustments and deletions include capital assets either donated, traded or scrapped. The adjustments and deletions from construction in progress that were completed during the year ended December 31, 2025, were transferred or donated to Public Utilities.

Depreciation expense was charged to functions of the primary government as follows:

Public Works	$ 2,660,738
General Government	953,457
Public Safety	596,386
Health and Welfare	26,338
Culture and Recreation	172,217
Total depreciation expense - governmental activities	$ 4,409,136

Note 5-Capital Assets (Continued)

The Parish Council entered into various contracts in 2025 for a variety of improvements around the Parish. There was one major contract in progress at December 31, 2025, with a commitment of approximately $1.7 million remaining to be expended on the Wastewater Treatment Plant Consolidation Project.

Note 6-Pension Plans

The Parish Council's employees are provided with benefits through the following cost-sharing, multiple-employer, defined benefit pension plans:

- Parochial Employees' Retirement System of Louisiana ("PERS") provides retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

- The District Attorneys' Retirement System ("DARS") provides allowances and other benefits for district attorneys and their assistants in each parish.

- The Registrar of Voters Employees' Retirement System of Louisiana ("ROVERS") provides retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the state of Louisiana.

- The Louisiana State Employees' Retirement System ("LASERS") provides defined benefit plans for various categories of members, including regular state employees, correctional officers, wildlife agents, peace officers, bridge police for the Crescent City Connection, alcohol and tobacco agents for the department of revenue, certain state legislative officers and elected officials, and judges and court officers.

Plan Descriptions

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

PERS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. PERS was established and provided for by R.S. 11:1901.

PERS provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the state of Louisiana which does not have its own retirement system, and which elects to become a member of PERS. The Parish Council participates in Plan A of PERS.

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

A. Eligibility Requirements

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

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

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

B. Retirement Benefits

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

For employees hired prior to January 1, 2007:

1. Any age with 30 or more years of creditable service.
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 7 years of creditable service.

For employees hired on or after January 1, 2007:

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

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

C. Survivor Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at the time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

D. Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for PERS. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

D. Deferred Retirement Option Plan (Continued)

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his or her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his or her account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the plan will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this plan must agree that the benefits payable to the participant are not the obligations of the State of Louisiana or PERS, and that any returns and other rights of the plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

E. Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if he or she was hired prior to January 1, 2007, and has at least five years of creditable service or if hired on or after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his or her years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

F. Cost of Living Increases

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

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

G. Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2024, was 11.50% for Plan A. The Parish Council's contributions to PERS under Plan A for the year ended December 31, 2025, were $953,072, which was equal to the required contributions for the year.

According to state statute, PERS also receives one-quarter of one percent of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge Parishes. PERS also receives revenue sharing funds each year as appropriated by the Louisiana Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

DARS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. DARS was established on August 1, 1956, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3, for district attorneys and assistant district attorneys in each parish.

All persons who are district attorneys in the state of Louisiana, assistant district attorneys in any parish in the state of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state of Louisiana and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

A. Benefits

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% percent of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)

A. Benefits (Continued)

Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS on or after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he or she is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his or her average final compensation multiplied by the lesser of his or her actual service (not to be less than 15 years) or projected continued service to age 60.

Upon the death of a member with less than 5 years of creditable service, his or her accumulated contributions and interest thereon are paid to his or her surviving spouse, if he or she is married, or to his or her designated beneficiary if he or she is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his or her accumulated contributions and interest are paid to his or her designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)

B. Cost of Living Increases

The Board of Trustees is authorized to grant retired members and surviving spouses of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed $60 per month), and all retired members and surviving spouses who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases, the Board of Trustees may grant an increase to retirees in the form of "X(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of $1.00. In order for the Board of Trustees to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

C. Back-Deferred Retirement Option Program

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program ("Back-DROP") benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his or her actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his or her service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with DARS in an interest-bearing account.

D. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2025, the actual employer contribution rate was 12.25%. The Parish Council did not make any contributions for the year ended December 31, 2025, as they no longer had any employees participating in DARS.

E. Non-employer Contributions

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2025, and excluded from pension expense.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM

ROVERS was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through ROVERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

A. Benefits

Any member hired prior to January 1, 2013, is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his or her accumulated contributions, shall become eligible for a deferred allowance beginning upon his or her attaining the age of 60 years.

Disability benefits are awarded to active contributing members with at least 10 years of service established in ROVERS and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3% of his or her average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)

A. Benefits (Continued)

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his or her official duties, his or her accumulated contributions are paid to his or her designated beneficiary. If the member has five or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

B. Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in DROP for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROVERS terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of ROVERS has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his or her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his or her account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his or her account balance in the DROP fund shall be paid to his or her named beneficiary or, if none, to his or her estate. If employment is not terminated at the end of the three years, payments into the DROP fund cease and the person resumes active contributing membership in ROVERS.

C. Cost of Living Increases

Cost of living provisions for ROVERS allow the Board of Trustees to provide an annual cost of living increase of 2% of the eligible retiree's original benefit for retirees and beneficiaries over age 65 and allows a 3% COLA to those retired at least two years, if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)

D. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2025, the actual employer contribution rate was 18.00%. The Parish Council's contributions to ROVERS for the year ended December 31, 2025, were $20,799, which was equal to the required contributions for the year.

In accordance with state statute, ROVERS also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025.

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

LASERS is a cost-sharing, multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System. La. R.S. 11:401 grants, to LASERS Board of Trustees and the Louisiana Legislature, the authority to review administration, benefit terms, investments, and funding of the plan. LASERS provides retirement, DROP, disability, and survivor's benefits.

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

A. Retirement Benefits

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The substantial majority of members may retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing 10 years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006, or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

A. Retirement Benefits (Continued)

Act 992 of the 2010 Louisiana Regular Legislative Session changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and may also retire at any age with a reduced benefit after 20 years of creditable service. Hazardous duty members are eligible to retire with 12 years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House Clerk, Sergeants-at-Arms, or Senate secretary employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and may also retire at any age with a reduced benefit after 20 years of credible service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit, provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

B. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish DROP. When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of 0.5% less than LASERS's realized actuarial return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

B. Deferred Retirement Benefits (Continued)

Members who enter DROP on or after January 1, 2004, are required to participate in LASERS's Self-Directed Plan (SDP), which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

C. Initial Benefit Options

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January l, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of 0.5% less than LASERS's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

D. Disability Benefits

Generally, active members with 10 or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

E. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011, who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of 20 years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is 10 years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are ten years, two years being earned immediately prior to death, and in active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

F. Employer Contributions

Contribution requirements of active employees are governed by La. R.S. 11:401 and may be amended by the Louisiana Legislature. Members are required by state statute to contribute a percentage of their annual covered salaries based on their respective classifications. The Parish Council is required to make employer contributions based on an actuarially determined rate. The employer contribution rate for the fiscal year ended June 30, 2025, was 40.17% of annual covered payroll. The Parish Council's contribution to LASERS for the year ended December 31, 2025 was $7,733.

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

At December 31, 2025, the Parish Council's collective share of net pension assets was $1,098,952 and can be summarized by plan as follows:

PERS	$ (1,091,029)
ROVERS	(7,923)
Toal net pension asset	$ (1,098,952)

Net pension liability is reported as a noncurrent liability on the statement of net position. At December 31, 2025, the Parish Council's collective share of net pension liabilities was $75,504 and can be summarized by plan as follows:

DARS	$ 36,734
LASERS	38,770
Toal net pension liability	$ 75,504

The net pension asset for PERS was measured as of December 31, 2024, and the net pension liability (asset) for DARS, ROVERS, and LASERS was measured as of June 30, 2025. The total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of each plan's measurement date. The Parish Council's proportion of the net pension liability (asset) was based on projections of the Parish Council's share of employer contributions to the plans relative to the employer contributions of all participating employers, actuarially determined. The Parish Council's proportion of the net pension liability (asset) of each plan was as follows:

	2025	2024
PERS	1.085%	1.088%
DARS	0.161%	0.320%
ROVERS	0.737%	0.753%
LASERS	0.001%	0.001%

Note 6-Pension Plans (Continued)

Pension Liabilities (Asset), Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended December 31, 2025, the Parish Council recognized pension expense (benefit) as follows:

PERS	$ 790,052
DARS	(31,990)
ROVERS	(20,869)
LASERS	(2,198)
	$ 734,995

In addition, the Parish Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS	DARS	ROVERS	LASERS	Totals
Deferred Outflows of Resources					
Difference between expected and actual experience	$ 665,805	$ 1,665	$ 218	$ 539	$ 668,227
Changes in proportion	1,225	15,674	17,177	20	34,096
Contributions subsequent to the measurement date	953,072	-	20,799	7,733	981,604
Total deferred outflows of resources	$ 1,620,102	$ 17,339	$ 38,194	$ 8,292	$ 1,683,927
Deferred Inflows of Resources					
Difference between expected and actual experience	$ 94,840	$ 3,112	$ 23,426	$ -	$ 121,378
Changes of assumptions	120,053	565	2,813	-	123,431
Net difference between projected and actual earnings on pension plan investments	718,441	34,431	38,719	6,640	798,231
Changes in proportion	8,322	69,810	1,760	350	80,242
Total deferred inflows of resources	$ 941,656	$ 107,918	$ 66,718	$ 6,990	$ 1,123,282

The deferred outflows of resources related to pensions resulting from the Parish Council's contributions subsequent to the measurement date totaling $981,604 will be recognized as a reduction of the net pension liability in the year ending December 31, 2026.

Note 6-Pension Plans (Continued)

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

Year Ending December 31,	
2026	$ 404,549
2027	905,493
2028	(1,169,338)
2029	(561,663)
	$ (420,959)

Actuarial Methods and Assumptions

The total pension liabilities (assets) were determined using the following actuarial methods and assumptions:

	PERS	DARS	ROVERS	LASERS
Valuation Date	12/31/2024	6/30/2025	6/30/2025	6/30/2025
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	6.40% (net of investment expenses, including inflation)	6.10% (net of investment expenses, including inflation)	6.25% (net of investment expenses, including inflation)	7.25% (net of investment expenses, including inflation)
Expected Remaining Service Lives	4 years, closed period	4 years, closed period	5 years, closed period	2 years, closed period
Projected Salary Increases	4.75% (2.45% Merit/ 2.30% Inflation)	4.50% (2.30% Merit/ 2.20% Inflation)	5.25% (2.95% Merit/ 2.30% Inflation)	2.40% - 4.80% for Judges (2.40% Inflation)
Mortality- Employed	Pub-2010 Public Retirement Plans for General Employees	Pub-2016 Public Retirement Plans for General Above- Median Employees	Pub-2016 Public Retirement Plans for General Employees	PubG-2010 Healthy General Employees

(Continued)

Note 6-Pension Plans (Continued)

Actuarial Methods and Assumptions (Continued)

	PERS	DARS	ROVERS	LASERS
Mortality-				
Annuitant/Beneficiaries	Pub-2010 Public Retirement Plans for Healthy Retirees	Pub-2016 Public Retirement Plans for General Above- Median Healthy Retirees	Pub-2016 Public Retirement Plans for General Healthy Retirees	PubG-2010 Healthy Retiree
Disabled Annuitants	Pub-2010 Public Retirement Plans for General Disabled Retirees	Pub-2016 Public Retirement Plans for Non-Safety Disabled Retirees	Pub-2016 Public Retirement Plans for General Disabled Retirees	RP-2000 Disabled Retiree Mortality Table
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board.

The following information summarizes the methods used by each of the retirement systems in determining the long-term rate of return on pension plan investments:

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

DARS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 7.80% for the year ended June 30, 2025.

Note 6-Pension Plans (Continued)

Actuarial Methods and Assumptions (Continued)

ROVERS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2025.

LASERS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting long-term rate of return is 8.30% for the year ended June 30, 2025.

The discount rate used to measure the total pension liability for PERS was 6.40% for Plan A, DARS was 6.10%, ROVERS was 6.25%, and LASERS was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that the contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Best estimates of arithmetic real rates of return for each major asset class included in the Systems' target asset allocation are summarized in the following table:

Asset Class	Target Asset Allocation				Long-term Expected Portfolio Real Rate of Return			
	PERS	DARS	ROVERS	LASERS	PERS	DARS	ROVERS	LASERS
Equities	47.00%	50.00%	57.50%	51.00%	2.82%	3.80%	4.51%	3.01%
Fixed income	37.00%	42.50%	32.50%	22.00%	1.08%	1.16%	0.91%	1.30%
Alternative investments	15.00%	7.50%	0.00%	27.00%	0.76%	0.34%	0.00%	1.59%
Real estate	1.00%	0.00%	10.00%	0.00%	0.07%	0.00%	0.45%	0.00%
Totals	100.00%	100.00%	100.00%	100.00%	4.73%	5.30%	5.87%	5.90%
Inflation					2.40%	2.50%	2.50%	2.40%
Expected arithmetic nominal return					7.13%	7.80%	8.37%	8.30%

Note 6-Pension Plans (Continued)

Sensitivity of Employer's Proportionate Shares of the Net Pension Liabilities (Assets) to Changes in the Discount Rates

The following presents the Parish Council's proportionate shares of the net pension liabilities (asset) of the plans calculated using the current discount rates, as well as what the Parish Council's proportionate shares of the net pension liabilities (asset) 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.

	Changes in Discount Rate		
	1% Decrease	Current Discount Rate	1% Increase
PERS (current rate 6.40%)	$ 5,567,871	$ (1,091,029)	$ (6,680,400)
DARS (current rate 6.10%)	162,514	36,734	(68,601)
ROVERS (current rate 6.25%)	108,188	(7,923)	(107,093)
LASERS (current rate 7.25%)	59,016	38,770	25,289
Totals	$ 5,897,589	$ (1,023,448)	$ (6,830,805)

Detailed information about the pension plans' fiduciary net position is available in the separately issued financial statements of the plans.

Note 7-Other Postemployment Benefit Plan (OPEB)

Plan Description

The Parish Council's OPEB plan is a single-employer defined benefit plan. The OPEB plan does not issue a stand-alone financial report. All classified and unclassified employees of the Parish Council and certain employees of the Eighteenth Judicial District-Eighteenth Judicial Court, at their option, participate in the employees' group life and health insurance programs. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Benefits Provided

The Parish Council currently offers an HDHP and two PPO plans (Option I and Option II) to all full-time employees, as well as to retired and retirement-eligible employees. All retirees age 65 and older that have Part A and Part B of Medicare must go on the Humana 65 Plan. Additionally, a Health Savings Account (HSA) is also offered to all participants in the HDHP. The Parish Council pays approximately 90% of the premiums for all full-time employees, retirees, and retirement-eligible employees that participate in the HDHP. The Parish Council pays 100% of the premiums for the Option I PPO Plan and approximately 86% of the premiums for the Option II PPO plan. The Parish Council also contributes to the participants that utilize the HSA as follows:

Family	$800 annually
Two-party	$800 annually
Single	$400 annually

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Benefits Provided (Continued)

The Parish Council also pays 50% of the premium for life insurance policies for all full-time and retired employees who choose to participate. Eligible retirees are provided a basic life insurance benefit with a policy amount of $25,000. The amount decreases to $5,000 at age 65, then to $1,000 at age 70.

Employees Covered by Benefit Terms

At December 31, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	67
Active employees	176
Total covered employees	243

Funding Policy

Currently, the employees and retirees do not contribute to the premiums for health insurance. This is established after the yearly quotes have been awarded and addressed in the annual operating budget and may be amended in subsequent years. For 2025, the Parish Council paid 100% of the health insurance premiums and 50% of the life insurance premiums. Additionally, the Parish Council contributes to the HSA of all HDHP participants based on the schedule shown on the previous page. The employer contribution to the OPEB plan for 2025 totaled $636,800, or approximately 7% of gross payroll, as approved by the Parish Council in the 2025 operating budget. The only contributions required by the retirees were their 50% match on the life insurance.

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Parish Council's total OPEB liability of $15,395,385 was measured and determined by an actuarial valuation as of December 31, 2025. At the December 31, 2025, measurement date, the Parish Council's proportion was 73.77%, which was an increase of 0.39% from the proportion at the December 31, 2024, measurement date. For the year ended December 31, 2025, the Parish Council recognized OPEB expense of $44,140.

At December 31, 2025, the Parish Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,014,359	$ 1,145,448
Changes of assumptions	1,033,916	4,330,960
Changes in proportion	114,429	380,819
Total deferred outflows and inflows of resources	$ 2,162,704	$ 5,857,227

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB benefit as follows:

Year Ending December 31,	
2026	$ (560,780)
2027	(1,019,789)
2028	(716,389)
2029	(864,966)
2030	(186,856)
Thereafter	(345,743)
	$ (3,694,523)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total OPEB liability as of December 31, 2025, is as follows:

Valuation Date	December 31, 2025
Actuarial Method	Individual Entry Age Normal Cost – Level Percentage of Projected Salary
Actuarial Assumptions:	
Inflation Rate	2.50%
Salary Increase Rate	3.50%
Discount Rate	4.43% based on S&P Municipal Bond 20 Year High Grade Rate Index
Health Care Cost Trend	Level 4.50%
Mortality	RPH-2014 Total Table with Projection MP-2021

The Plan assumes that 100% of all employees and their dependents who are eligible for retiree benefits participate in the postemployment benefit plan.

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Sensitivity Analysis of the Total OPEB Liability to Changes in the Healthcare Cost Trend and Changes in the Discount Rate

The following presents the Parish Council's proportionate share of the total OPEB liability using the healthcare cost trend rate of 4.50%, as well as what the employer's proportionate share of the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.50%)	Current Healthcare Cost Trend Rate (4.50%)	1% Increase (5.50%)
Parish Council's proportionate share of total OPEB liability	$ 13,211,431	$ 15,395,385	$ 18,216,470

The following presents the Parish Council's proportionate share of the total OPEB liability using the discount rate of 4.43%, as well as what the employer's proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.43%)	Current Discount Rate (4.43%)	1% Increase (5.43%)
Parish Council's proportionate share of total OPEB liability	$ 17,807,162	$ 15,395,385	$ 13,444,962

Note 8-Parish Council Members' Compensation

The Parish Council has elected the monthly payment method of compensation for its council members. The monthly compensation is $1,300 for the Council President and $1,200 for the other council members. Compensation for the year ended December 31, 2025, was as follows:

Kirk Allain	$ 14,400
Craig Bergeron	14,400
Roger Crowe	14,400
Carey Denstel, Chairperson	15,600
Kenneth Gordon	14,400
Brady Hotard	14,400
Gary Joseph	14,400
Chris Kershaw	14,400
Atley Walker, Jr.	14,400
	$ 130,800

Note 9-Noncurrent Liabilities

A. Changes in Noncurrent Liabilities

	Balance, December 31, 2024	Additions	Reductions	Balance, December 31, 2025	Due Within One Year
Governmental Activities					
Bonds payable	$ 610,000	$ 7,895,000	$ (153,333)	$ 8,351,667	$ 51,667
Premium on bonds payable	-	384,150	(2,111)	382,039	12,660
Obligations payable	757,000	-	(103,000)	654,000	104,000
Compensated absences	615,629	-	(3,610)	612,019	300,000
Lease liability	130,838	-	(12,113)	118,725	12,657
Net pension liability	1,322,529	-	(1,247,025)	75,504	-
OPEB liability	15,468,226	-	(72,841)	15,395,385	-
Total noncurrent liabilities	$ 18,904,222	$ 8,279,150	$ (1,594,033)	$ 25,589,339	$ 480,984

B. Bonds and Obligations Payable

Bonds and obligations payable at December 31, 2025, are comprised of the following:

$7,895,000 Revenue Bonds (Series 2025), due in annual installments of $40,000 to $480,000 through March 2055. Interest is payable semiannually at 4.25% to 5.25%. The bonds are secured and payable by funds from excess revenue.	$ 7,881,667
$750,000 Sales Tax Revenue Bonds (Series 2008A), due in annual installments of $15,000 to $50,000 through April 2038. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	470,000
$2,000,000 Clean Water State Revolving Loan Fund due in annual installments of $95,000 to $122,000 through October 2031. Interest rate is 0.45%. Loan is secured by sales tax.	654,000
Total bonds and obligations payable	$ 9,005,667

Note 9-Noncurrent Liabilities (Continued)

B. Bonds and Obligations Payable (Continued)

The following is a summary of principal and interest requirements:

Year Ending	Bonds Payable			Obligations Payable		
December 31,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 51,667	$ 295,918	$ 347,585	$ 104,000	$ 2,614	$ 106,614
2027	155,000	398,996	553,996	106,000	2,141	108,141
2028	165,000	390,946	555,946	106,000	1,664	107,664
2029	175,000	382,236	557,236	108,000	1,183	109,183
2030	180,000	373,151	553,151	108,000	696	108,696
2031 - 2035	1,065,000	1,712,276	2,777,276	122,000	227	122,227
2036 - 2040	1,250,000	1,408,901	2,658,901	-	-	-
2041 - 2045	1,405,000	1,103,550	2,508,550	-	-	-
2046 - 2050	1,725,000	767,484	2,492,484	-	-	-
2051 - 2055	2,180,000	297,938	2,477,938	-	-	-
	$ 8,351,667	$ 7,131,396	$ 15,483,063	$ 654,000	$ 8,525	$ 662,525

C. Bonds of Other Governmental Units

Bonds and obligations of other governmental units located within the limits of the Parish are not included in this statement because they are not obligations of this primary government.

D. Port Authority Bonds

The Parish and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission ("the Port"). Outstanding obligations of the Port are secured by a pledge of the full faith and credit of the Parish and other parishes in the district. However, the Supreme Court of the State of Louisiana has held that the pledge of the full faith and credit of the State of Louisiana comes before the pledges of the credit of the various parishes. Therefore, the Parish Council does not foresee any potential liability with respect to the bonds of the Port.

E. Bond and Obligation Restrictions

The Sewer System Project, 2025 Series Bonds requires the Parish Council to deposit funds into a Debt Service Fund by the 25th of each month. Monthly transfers into the Debt Service Fund should be an amount equal to one-sixth of the next interest payment and one-twelfth of the next principal payment.

The Westport Sewer Sales Tax Revenue Bonds, 2008A Series also require the Parish Council to make monthly transfers equal to one-twelfth of the principal and interest into a Debt Service Fund. The Parish Council is also required to maintain a Reserve Fund with an amount equal to the highest combined principal and interest falling due in a year. This fund is restricted to payment of principal and interest in case of default.

Note 9-Noncurrent Liabilities (Continued)

E. Bond and Obligation Restrictions (Continued)

The Clean Water State Revolving Loan Fund requires that a Sinking Fund be established and held by the trustee and excess revenues on or before the 20th day of each month be deposited. The balance of the Sinking Fund is required to be at least equal to the annual interest and principal payment of the next debt payment.

The Parish Council was in compliance with all bond covenants in 2025.

F. Lease Liability

The Parish Council leases a building from a third party. The lease has been recorded at the present value of the future minimum lease payments. At December 31, 2025, the lease liability was $118,725. In determining the present value, the interest rate charged by the lessor was not provided; therefore, the Parish Council used its estimated incremental borrowing rate of 4.5% as the discount rate. Lease payments are made annually, and the lease matures in 2033. The terms and conditions of the lease do not contain any variable payments, residual value guarantees, or any other special provisions.

Future principal and interest payment requirements related to the Parish Council's lease at December 31, 2025, are as follows:

Year Ending	Lease Liability		
December 31,	Principal	Interest	Total
2026	$ 12,657	$ 5,343	$ 18,000
2027	13,227	4,773	18,000
2028	13,822	4,178	18,000
2029	14,444	3,556	18,000
2030	15,094	2,906	18,000
2031 - 2033	49,481	4,519	54,000
	$ 118,725	$ 25,275	$ 144,000

Note 10-Interfund Transfers

For the year ended December 31, 2025, operating transfers by fund were as follows:

	In	Out
General Fund	$ -	$ 3,485,702
Special Revenue Funds		
Parish Roads	2,523,240	-
Recreation	-	464,267
	2,523,240	464,267
Debt Service Funds		
2025 Sewer System Bonds	53,677	-
2015 Revenue Refunding Bonds	117,473	-
2008 Westport Sewer Bonds	55,679	-
2008 Westport Road Bonds	-	2,576
2010 Clean Water State Revolving Loan Fund	109,702	-
	336,531	2,576
Capital Projects Fund	2,752,147	1,659,373
Total interfund transfers	$ 5,611,918	$ 5,611,918

Transfers are used (1) to move unrestricted revenues to finance various programs in accordance with budgetary authorizations, and (2) to move receipts restricted to debt service from funds collecting the receipts to the debt service funds.

Note 11-Risk Management

On January 1, 2025, the Parish Council became self-insured for medical insurance, at which time a Group Medical Insurance Fund ("the Insurance Fund") was established to account for premiums, claims, expenses, and administrative costs related to the self-insured fund and retained risks. Council employees and Public Utilities employees were included in the program. The employer's and employees' portions of premiums are paid into the Insurance Fund and are available to pay claims and administrative costs as they become due.

Excess risk or stop-loss coverage is used to limit retained risk where feasible and the cost of such coverage is also paid through the Insurance Fund. Under this coverage, the Insurance Fund is responsible for individual participant claims up to a specific deductible of $125,000 per covered person per policy year. Claims incurred by a single participant in excess of this deductible are reimbursable by the stop-loss carrier. The policy also contains an aggregating specific deductible of $35,000. Under this provision, the Insurance Fund is responsible for the first $35,000 of otherwise reimbursable specific claims in the aggregate during the policy year, after which the stop-loss carrier reimburses eligible claims in excess of the individual specific deductible threshold. Stop-loss reimbursements are recorded as reductions of claims expense when the related claims are incurred. Estimated recoveries on unpaid claims are recognized as reinsurance receivable when deemed probable and reasonably estimable.

Note 11-Risk Management (Continued)

As an internal service activity, the Insurance Fund is a proprietary fund that reports liabilities when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Unpaid claims liability is based upon the estimated ultimate cost of settling the claims including specific, incremental claim adjustment expenses, and subrogation and considering the effects of inflation and recent claim settlement trends including frequency and amount of payouts and other economic and social factors. The unpaid claims liability includes an amount for claims that have been incurred but not reported (IBNRs). The Parish Council currently does not discount its claims liabilities. Unpaid claims liability changes during the year ended December 31, 2025, as follows:

Unpaid claims liability, beginning	$	-
Current year claims, net excess insurance		3,197,282
Claims paid		(2,501,442)
Unpaid claims liability, ending	$	695,840

Unpaid claims liability for the Insurance Fund at December 31, 2025, was determined as follows:

Claims incurred on and prior to December 31, 2025 and paid subsequently:		
Paid as of January 2026	$	216,767
Paid as of February 2026		321,207
Paid as of March 2026		133,166
Provision for claims incurred but not reported		24,700
Total unpaid claims liability	$	695,840

The provision for claims incurred but not reported was calculated utilizing historical information adjusted for current trends.

The Parish Council is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior period. No settlements were made during the year ended December 31, 2025, that exceeded the Parish Council's coverage.

Note 12-Tax Abatements

The Parish Council is subject to tax abatements granted by the State of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption Program. This program was set up by Article 7 Section 21 of the Louisiana Constitution. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site.

Tax Abatement Program	Taxes Abated during the Year
State of Louisiana:	
Louisiana Industrial Ad Valorem Tax Exemption Program	$ 6,604,776

Note 13-Subsequent Events

The Parish Council evaluated all subsequent events through July 22, 2026, the date the financial statements were available to be issued. As a result, the Parish Council noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Required Supplementary Information

West Baton Rouge Parish Council
Schedule of Changes in Total OPEB Liability and Related Ratios
Years Ended December 31, 2025, 2024, 2023, 2022, 2021, 2020, 2019, and 2018*

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	$ 480,057	$ 545,147	$ 446,674	$ 822,120	$ 726,203	$ 743,479	$ 470,082	$ 451,568
Interest	668,959	663,791	636,494	420,379	379,594	557,213	643,737	620,126
Difference between expected and actual experience	(257,719)	(883,815)	581,841	(91,638)	1,667,438	(597,614)	(472,134)	-
Change of assumptions	(327,338)	(617,460)	664,659	(5,794,575)	260,126	(2,558,564)	4,209,782	-
Benefit payments	(636,800)	(578,113)	(624,300)	(615,210)	(640,651)	(475,521)	(503,517)	(525,125)
Net Change in Total OPEB Liability	(72,841)	(870,450)	1,705,368	(5,258,924)	2,392,710	(2,331,007)	4,347,950	546,569
Total OPEB Liability - Beginning	15,468,226	16,338,676	14,633,308	19,892,232	17,499,522	19,830,529	15,482,579	14,936,010
Total OPEB Liability - Ending	$ 15,395,385	$ 15,468,226	$ 16,338,676	$ 14,633,308	$ 19,892,232	$ 17,499,522	$ 19,830,529	$ 15,482,579
Covered payroll	$ 8,799,538	$ 8,747,874	$ 8,198,798	$ 7,510,187	$ 7,120,566	$ 7,299,846	$ 6,834,421	$ 6,154,558
Total OPEB liability as a percentage of covered payroll	174.96%	176.82%	199.28%	194.85%	279.36%	239.72%	290.16%	251.56%

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

West Baton Rouge Parish Council
Schedule of Proportionate Share of Net Pension Liability (Asset)
Years Ended December 31, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, and 2016

	Proportion of net pension liability (asset)	Proportionate share of net pension liability (asset)	Covered payroll	Proportionate share of net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of total pension liability
PERS					
2025	1.085%	$ (1,091,029)	$ 8,664,294	-12.59%	101.97%
2024	1.087%	1,036,172	8,386,269	12.36%	98.03%
2023	1.630%	4,092,169	7,870,583	51.99%	91.94%
2022	1.026%	(4,833,584)	7,212,846	-67.01%	110.46%
2021	1.060%	(1,858,705)	6,884,748	-27.00%	104.00%
2020	1.042%	49,050	7,080,113	0.69%	99.86%
2019	1.000%	4,441,892	6,606,324	67.24%	88.86%
2018	0.993%	(737,210)	5,932,830	-12.43%	101.98%
2017	1.000%	2,059,044	5,758,429	35.76%	94.15%
2016	1.020%	2,684,449	5,929,200	45.28%	92.23%
DARS					
2025	0.161%	36,734	-	N/A	96.47%
2024	0.320%	153,893	227,590	67.62%	92.33%
2023	0.280%	239,853	205,698	116.60%	85.85%
2022	0.292%	314,177	187,988	167.13%	81.65%
2021	0.238%	42,384	161,213	26.29%	96.79%
2020	0.560%	187,451	152,752	122.72%	84.86%
2019	0.245%	79,007	145,586	54.27%	93.12%
2018	0.242%	78,003	142,106	54.89%	92.92%
2017	0.240%	64,790	139,641	46.40%	93.57%
2016	0.258%	49,470	78,208	63.25%	95.09%
ROVERS					
2025	0.737%	(7,923)	115,551	-6.86%	100.72%
2024	0.753%	82,867	115,025	72.04%	92.59%
2023	0.694%	131,894	105,654	124.84%	86.73%
2022	0.538%	131,827	95,079	138.65%	82.46%
2021	0.436%	13,831	61,273	22.57%	97.68%
2020	0.560%	120,724	66,981	180.24%	83.32%
2019	0.674%	126,124	82,511	152.86%	84.83%
2018	0.829%	195,688	79,622	245.77%	80.57%
2017	0.808%	177,265	112,594	157.44%	80.51%
2016	0.761%	215,817	97,363	221.66%	73.98%
LASERS*					
2025	0.001%	38,770	19,693	196.87%	79.26%
2024	0.001%	49,597	18,990	261.17%	74.59%
2023	0.001%	54,618	16,863	323.90%	68.42%
2022	0.001%	56,243	14,274	394.02%	63.65%
2021	0.001%	39,188	13,332	293.94%	72.78%
2020	0.001%	54,586	13,071	417.61%	58.00%

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

West Baton Rouge Parish Council
Schedule of Employer Contributions
Years Ended December 31, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, and 2016

	Statutorily required contribution	Contributions in relation to statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
PERS					
2025	$ 953,072	$ 953,072	$ -	$ 8,664,294	11.00%
2024	964,422	964,422	-	8,386,269	11.50%
2023	906,496	906,496	-	7,870,583	11.52%
2022	829,478	829,478	-	7,212,846	11.50%
2021	843,381	843,381	-	6,884,748	12.25%
2020	867,313	867,313	-	7,080,113	12.25%
2019	759,790	759,790	-	6,606,324	11.50%
2018	682,275	682,275	-	5,932,830	11.50%
2017	719,805	719,805	-	5,758,429	12.50%
2016	770,796	770,796	-	5,929,200	13.00%
DARS					
2025	-	-	-	-	0.00%
2024	27,522	27,522	-	227,590	12.09%
2023	22,300	22,300	-	205,698	10.84%
2022	17,859	17,859	-	187,988	9.50%
2021	11,505	11,505	-	161,213	7.14%
2020	6,110	6,110	-	152,752	4.00%
2019	3,838	3,838	-	145,586	2.64%
2018	-	-	-	142,106	0.00%
2017	-	-	-	139,641	0.00%
2016	2,737	2,737	-	78,208	3.50%
ROVERS					
2025	20,799	20,799	-	115,551	18.00%
2024	20,704	20,704	-	115,025	18.00%
2023	19,018	19,018	-	105,654	18.00%
2022	17,114	17,114	-	95,079	18.00%
2021	11,029	11,029	-	61,273	18.00%
2020	12,057	12,057	-	66,981	18.00%
2019	14,487	14,487	-	82,511	17.56%
2018	13,536	13,536	-	79,622	17.00%
2017	20,930	20,930	-	112,594	18.59%
2016	22,544	22,544	-	97,363	23.15%
LASERS*					
2025	7,733	7,733	-	19,693	39.26%
2024	8,159	8,159	-	18,990	42.96%
2023	7,640	7,640	-	16,863	45.31%
2022	6,316	6,316	-	14,274	44.25%
2021	5,748	5,748	-	13,332	43.11%
2020	5,494	5,494	-	13,071	42.03%

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

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 12,777,105	$ 12,777,105	$ 12,675,341	$ (101,764)
Licenses and permits	1,262,000	1,262,000	1,343,693	81,693
Intergovernmental	264,398	264,398	983,015	718,617
Charges for services	3,264,360	3,264,360	3,596,089	331,729
Interest	825,000	825,000	1,299,116	474,116
Rent	16,600	16,600	16,600	-
Miscellaneous	162,000	162,000	113,344	(48,656)
Total revenue	18,571,463	18,571,463	20,027,198	1,455,735
Expenditures				
Current				
General government				
Council	465,799	466,597	396,030	70,567
Finance and administration	2,249,932	2,154,131	1,906,038	248,093
Judicial	1,051,579	1,133,553	1,117,033	16,520
Elections	48,500	48,500	40,481	8,019
Government buildings	2,144,330	2,116,637	1,982,716	133,921
Planning and zoning	689,628	726,353	671,311	55,042
IT department	9,404	9,404	87,564	(78,160)
Public safety	1,267,773	1,306,272	1,064,039	242,233
Public works	2,863,140	2,863,140	2,939,195	(76,055)
Health and welfare	790,995	797,765	765,098	32,667
Economic development	152,000	152,000	135,585	16,415
Capital outlay	1,329,302	1,367,602	837,645	529,957
Total expenditures	13,062,382	13,141,954	11,942,735	1,199,219
Excess of Revenue over Expenditures	5,509,081	5,429,509	8,084,463	2,654,954
Other Financing Sources (Uses)				
Operating transfers in	214,589	214,589	214,589	-
Operating transfers out	(25,207,920)	(3,598,426)	(3,474,375)	124,051
Total financing sources (uses)	(24,993,331)	(3,383,837)	(3,259,786)	124,051
Net Change in Fund Balance	(19,484,250)	2,045,672	4,824,677	2,779,005
Fund Balance				
Beginning of year	28,799,773	28,799,773	28,799,773	-
End of year	$ 9,315,523	$ 30,845,445	$ 33,624,450	$ 2,779,005

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Drainage
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 4,836,000	$ 4,836,000	$ 4,734,864	$ (101,136)
Intergovernmental	34,000	34,000	28,706	(5,294)
Charges for services	-	-	155,631	155,631
Interest	210,000	210,000	291,523	81,523
Miscellaneous	-	-	2,538	2,538
Total revenue	5,080,000	5,080,000	5,213,262	133,262
Expenditures				
Current				
Public works	3,639,669	3,639,669	3,308,012	331,657
Capital outlay	1,698,800	1,698,800	1,405,112	293,688
Total expenditures	5,338,469	5,338,469	4,713,124	625,345
Net Change in Fund Balance	(258,469)	(258,469)	500,138	758,607
Fund Balance				
Beginning of year	4,681,098	4,681,098	4,681,098	-
End of year	$ 4,422,629	$ 4,422,629	$ 5,181,236	$ 758,607

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community Centers
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 2,340,000	$ 2,340,000	$ 2,291,064	$ (48,936)
Intergovernmental	25,000	25,000	33,939	8,939
Charges for services	150,000	150,000	138,611	(11,389)
Interest	72,000	72,000	107,600	35,600
Total revenue	2,587,000	2,587,000	2,571,214	(15,786)
Expenditures				
Current				
Culture and recreation	1,714,227	1,696,227	1,635,514	60,713
Capital outlay	552,530	599,472	599,928	(456)
Total expenditures	2,266,757	2,295,699	2,235,442	60,257
Net Change in Fund Balance	320,243	291,301	335,772	44,471
Fund Balance				
Beginning of year	1,332,705	1,332,705	1,332,705	-
End of year	$ 1,652,948	$ 1,624,006	$ 1,668,477	$ 44,471

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Central Communications
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 1,560,000	$ 1,560,000	$ 1,527,374	$ (32,626)
Interest	135,000	135,000	157,981	22,981
Miscellaneous	-	-	271	271
Total revenue	1,695,000	1,695,000	1,685,626	(9,374)
Expenditures				
Current				
Public safety	1,525,999	1,649,242	1,444,988	204,254
Capital outlay	473,500	473,500	284,589	188,911
Total expenditures	1,999,499	2,122,742	1,729,577	393,165
Net Change in Fund Balance	(304,499)	(427,742)	(43,951)	383,791
Fund Balance				
Beginning of year	3,116,178	3,116,178	3,116,178	-
End of year	$ 2,811,679	$ 2,688,436	$ 3,072,227	$ 383,791

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Correctional Facility
Year Ended December 31, 2025

	Budgeted Amounts		Actual	Final Variance
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenue				
Taxes	$ 5,409,159	$ 5,409,159	$ 5,392,525	$ (16,634)
Intergovernmental	2,680,000	2,680,000	3,234,120	554,120
Interest	180,000	180,000	299,831	119,831
Miscellaneous	-	-	4,326	4,326
Total revenue	8,269,159	8,269,159	8,930,802	661,643
Expenditures				
Current				
Public safety	8,389,388	8,389,388	8,890,493	(501,105)
Capital outlay	2,009,821	2,009,821	1,223,982	785,839
Total expenditures	10,399,209	10,399,209	10,114,475	284,734
Net Change in Fund Balance	(2,130,050)	(2,130,050)	(1,183,673)	376,909
Fund Balance				
Beginning of year	12,095,792	12,095,792	12,095,792	-
End of year	$ 9,965,742	$ 9,965,742	$ 10,912,119	$ 946,377

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Recreation
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 3,510,000	$ 3,510,000	$ 3,436,597	$ (73,403)
Charges for services	136,000	136,000	120,176	(15,824)
Interest	140,000	140,000	126,823	(13,177)
Miscellaneous	-	-	47,355	47,355
Total revenue	3,786,000	3,786,000	3,730,951	(55,049)
Expenditures				
Current				
Culture and recreation	2,456,487	2,487,109	2,489,320	(2,211)
Capital outlay	162,800	162,800	146,509	16,291
Total expenditures	2,619,287	2,649,909	2,635,829	14,080
Excess of Revenue over Expenditures	1,166,713	1,136,091	1,095,122	(40,969)
Other Financing Uses				
Operating transfers out	(890,000)	(890,000)	(464,267)	425,733
Net Change in Fund Balance	276,713	246,091	630,855	384,764
Fund Balance				
Beginning of year	1,936,281	1,936,281	1,936,281	-
End of year	$ 2,212,994	$ 2,182,372	$ 2,567,136	$ 384,764

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – American Rescue Plan Act
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary	Final Variance Favorable
	Original	Final	Basis)	(Unfavorable)
Revenue				
Interest	$ 115,000	$ 51,026	$ 51,026	$ -
Total revenue	115,000	51,026	51,026	-
Expenditures				
Capital outlay	2,780,407	2,302,402	2,302,402	-
Total expenditures	2,780,407	2,302,402	2,302,402	-
Deficiency of Revenue under Expenditures	(2,665,407)	(2,251,376)	(2,251,376)	-
Other Financing Uses				
Operating transfers out	-	416,929	416,929	-
Net Change in Fund Balance	(2,665,407)	(1,834,447)	(1,834,447)	-
Fund Balance				
Beginning of year	98,047	98,047	98,047	-
End of year	$ (2,567,360)	$ (1,736,400)	$ (1,736,400)	$ -

West Baton Rouge Parish Council
Notes to Required Supplementary Information
December 31, 2025

Notes to the schedule of changes in total OPEB liability and related ratios:

Note 1-Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2025.

Note 2-Changes of Assumptions

The discount rate increased from 4.28% as of the December 31, 2024 measurement date to 4.43% as of the December 31, 2025 measurement date. The healthcare cost trend rate remained at 4.50% as of the December 31, 2025 measurement date.

Notes to the schedules of proportionate share of net pension liability (asset) and employer contributions:

Note 3-Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2025.

Note 4-Changes of Assumptions

The investment rate of returns for PERS, DARS, ROVERS, and LASERS remained the same as the prior year per the most recent valuations.

Notes to the budgetary comparison schedules:

Note 5-Budget and Budgetary Accounting

The Parish Council follows these procedures in establishing the budgetary data reflected in the financial statements.

- Prior to November 1, the Parish President submits to the Parish Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- A public hearing is conducted to obtain taxpayer comments.
- Prior to January 1, the budget is legally enacted by an ordinance.
- The Parish President is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Parish Council.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and the Capital Projects Fund. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through general obligation bond indenture provisions.
- The appropriated budget for the General Fund and Special Revenue Funds is adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis.
- All budgetary appropriations lapse at the end of each fiscal year.
- Encumbrances are not recorded by the Parish Council; accordingly, no encumbrances are outstanding.
- Budgeted amounts are shown as originally adopted or amended by the Parish Council. Each year the budgetary information for comparisons includes the amended budget.

Notes to the budgetary comparison schedules: (Continued)

Note 6-Budgetary-GAAP Reporting Reconciliation

Budgetary comparisons presented in this report are on the budgetary basis. Certain adjustments are necessary to compare actual data on a GAAP versus budget basis.

Adjustments reconciling the excess (deficit) of revenues and other financing sources over (under) expenditures and other financing uses at year end on the GAAP basis to the budgetary basis are as follows:

	Net Change in Fund Balance (Budgetary Basis)	Adjustments for Accruals	Net Change in Fund Balance (GAAP Basis)
General Fund	$ 4,824,677	$ (599,314)	$ 4,225,363
Drainage	500,138	(2,621)	497,517
Community Centers	335,772	(3,079)	332,693
Central Communications	(43,951)	(32,380)	(76,331)
Correctional Facility	(1,183,673)	(310,083)	(1,493,756)
Recreation	630,855	(20,310)	610,545
American Rescue Plan Act	(1,834,447)	1,381,338	(453,109)
Other Special Revenue Funds	148,024	29,847	177,871
	$ 3,377,395	$ 443,398	$ 3,820,793

Combining and Individual
Fund Statements and Schedules

West Baton Rouge Parish Council
Non-Major Governmental Fund Descriptions
December 31, 2025

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Parish Roads:
To account for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Financing is provided by the State of Louisiana Parish Transportation Fund, the Parish Royalty Fund, and amounts transferred from the general fund.

Health Unit:
To account for the operation of the Parish Health Unit. Financing is provided by ad valorem taxes.

Community Alert Network:
To account for a program which alerts the community in case of an emergency. Funds are provided by various industries in the Parish.

911:
To provide the citizens of the Parish with a one-number service for all emergencies. Funds are provided by a monthly charge of $0.85 per month for residents and $1.75 per month for businesses on all telephone bills.

Criminal Court:
This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees, in criminal cases, be transferred to the parish treasurer and deposited into a special "Criminal Court Fund" account to be used for expenses of the Criminal Court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish's General Fund.

Juvenile Detention:
To account for the receipts and subsequent expenditure of funds received from the oil field settlement of Port Hudson field for special projects. Funds are currently dedicated for the cost of juvenile detention in the Parish.

Parish Lighting:
To account for future lighting districts around the Parish. Funds are provided by a 25% allocation of video poker funds.

Opioid Settlement Fund:
To account for the receipts and subsequent expenditure of funds received from Louisiana for settlements received in relation to opioid suits the state participated in. These funds are required to be used for opioid treatment and abatement strategies.

Federal Grants:
To account for the receipt and subsequent expenditure of funds received from the Department of Housing and Urban Development to aid low income families in obtaining decent, safe and sanitary housing and also from the Department of Social Services for low income energy assistance.

Miscellaneous:
To account for miscellaneous funds which are in the process of being dissolved because their purpose is no longer necessary.

West Baton Rouge Parish Council
Non-Major Governmental Fund Descriptions
December 31, 2025

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

2015 Revenue Refunding Bonds:
To record monies for payment of the 2015 Revenue Refunding Bonds.

2000 and 2002 Tourist Center Bonds:
To record monies for payment of the Tourist Center Bonds. Financing is from the State Treasurer and increased sales and other tax revenues to the Parish from economic development services and facilities provided by the West Baton Rouge Parish Tourist Commission.

2008 Westport Sewer Bonds:
To record monies for payments of the 2008, $750,000 Sales Tax Revenue Bonds.

2010 Clean Water State Revolving Fund:
To record monies for payments of the Westport Sewer Loan.

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Balance Sheet
December 31, 2025

	Special Revenue Funds										
	Parish Roads	Health Unit	Community Alert Network	911	Criminal Court	Juvenile Detention	Parish Lighting	Opioid Settlements	Federal Grants	Miscel-laneous	Special Revenue Total
Assets											
Cash and cash equivalents	$ 14,869	$ 711,334	$ 1,997	$ 1,314,358	$ 2,103,881	$ -	$ 626,557	$ 273,546	$ 700,764	$ 205,517	$ 5,952,823
Investments	-	950,000	-	100,000	-	1,250,000	500,000	-	-	-	2,800,000
Taxes receivable	-	750,136	-	-	-	-	-	-	-	-	750,136
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	40,009	3,075	-	47,507	12,419	3,806	33,014	-	24,848	-	164,678
Total assets	$ 54,878	$ 2,414,545	$ 1,997	$ 1,461,865	$ 2,116,300	$ 1,253,806	$ 1,159,571	$ 273,546	$ 725,612	$ 205,517	$ 9,667,637
Liabilities											
Cash overdraft	$ -	$ -	$ -	$ -	$ -	$ 436,062	$ -	$ -	$ -	$ -	$ 436,062
Accounts payable	33,949	617	-	5,703	56,925	512	-	26,938	-	-	124,644
Accrued liabilities	40,044	16,050	-	43,002	-	-	-	-	1,761	-	100,857
Grant advances	-	-	-	-	-	-	-	-	446,123	-	446,123
Total liabilities	73,993	16,667	-	48,705	56,925	436,574	-	26,938	447,884	-	1,107,686
Deferred Inflows of Resources											
Unavailable revenue - property taxes	-	750,136	-	-	-	-	-	-	-	-	750,136
Total deferred inflows of resources	-	750,136	-	-	-	-	-	-	-	-	750,136
Fund Balances											
Restricted	-	1,647,742	1,997	-	-	817,232	-	246,608	277,728	70,936	3,062,243
Committed	-	-	-	1,413,160	-	-	1,159,571	-	-	134,581	2,707,312
Assigned	-	-	-	-	2,059,375	-	-	-	-	-	2,059,375
Unassigned	(19,115)	-	-	-	-	-	-	-	-	-	(19,115)
Total fund balances	(19,115)	1,647,742	1,997	1,413,160	2,059,375	817,232	1,159,571	246,608	277,728	205,517	7,809,815
Total liabilities, deferred inflows of resources, and fund balances	$ 54,878	$ 2,414,545	$ 1,997	$ 1,461,865	$ 2,116,300	$ 1,253,806	$ 1,159,571	$ 273,546	$ 725,612	$ 205,517	$ 9,667,637

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Balance Sheet
December 31, 2025

	Capital Projects Fund	Debt Service Funds: 2015 Revenue Refunding Bonds	2000 and 2002 Tourist Center Bonds	2008 Westport Sewer Bonds	2010 Clean Water State Revolving Fund	Debt Service Total	Total Non-Major Governmental Funds
Assets							
Cash and cash equivalents	$ 1,484,040	$ -	$ -	$ -	$ -	$ -	$ 7,436,863
Investments	3,801,372	-	-	-	-	-	6,601,372
Taxes receivable	-	-	-	-	-	-	750,136
Restricted cash and cash equivalents	-	-	-	65,761	138,437	204,198	204,198
Due from other governments	108,463	-	-	-	-	-	273,141
Total assets	$ 5,393,875	$ -	$ -	$ 65,761	$ 138,437	$ 204,198	$ 15,265,710
Liabilities							
Cash overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ 436,062
Accounts payable	137,831	-	-	-	-	-	262,475
Accrued liabilities	-	-	-	-	-	-	100,857
Grant advances	-	-	-	-	-	-	446,123
Total liabilities	137,831	-	-	-	-	-	1,245,517
Deferred Inflows of Resources							
Unavailable revenue - property taxes	-	-	-	-	-	-	750,136
Total deferred inflows of resources	-	-	-	-	-	-	750,136
Fund Balances							
Restricted	-	-	-	65,761	138,437	204,198	3,266,441
Committed	4,967,311	-	-	-	-	-	7,674,623
Assigned	288,733	-	-	-	-	-	2,348,108
Unassigned	-	-	-	-	-	-	(19,115)
Total fund balances	5,256,044	-	-	65,761	138,437	204,198	13,270,057
Total liabilities, deferred inflows of resources, and fund balances	$ 5,393,875	$ -	$ -	$ 65,761	$ 138,437	$ 204,198	$ 15,265,710

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Year Ended December 31, 2025

	Special Revenue Funds										
	Parish Roads	Health Unit	Community Alert Network	911	Criminal Court	Juvenile Detention	Parish Lighting	Opioid Settlements	Federal Grants	Miscel-laneous	Special Revenue Total
Revenue											
Taxes	$ -	$ 572,762	$ -	$ -	$ -	$ -	$ 377,801	$ -	$ -	$ -	$ 950,563
Intergovernmental	730,875	232,353	9,975	355,465	-	-	-	212,841	828,100	-	2,369,609
Fines and forfeitures	-	-	-	-	647,502	-	-	-	-	-	647,502
Interest	1,666	80,632	42	60,658	75,949	42,368	53,945	9,026	32,566	9,290	366,142
Miscellaneous	1,181	-	-	475	-	-	-	-	-	54,533	56,189
Total revenue	733,722	885,747	10,017	416,598	723,451	42,368	431,746	221,867	860,666	63,823	4,390,005
Expenditures											
General government	-	-	-	-	101,684	-	-	219,560	-	-	321,244
Public safety	-	-	-	291,793	-	61,889	-	-	67,205	75,421	496,308
Public works	2,656,198	-	-	-	-	-	761,527	-	-	-	3,417,725
Culture and recreation	-	-	-	-	-	-	-	-	32,914	-	32,914
Health and welfare	-	1,019,775	-	-	-	-	-	-	94,013	21,498	1,135,286
Urban housing	-	-	-	-	-	-	-	-	487,284	-	487,284
Capital outlay	592,280	14,150	-	128,162	-	-	-	-	98,694	-	833,286
Debt service											
Principal payments	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Fees and refunding costs	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	3,248,478	1,033,925	-	419,955	101,684	61,889	761,527	219,560	780,110	96,919	6,724,047
Excess (Deficiency) of Revenue over (under) Expenditures	(2,514,756)	(148,178)	10,017	(3,357)	621,767	(19,521)	(329,781)	2,307	80,556	(33,096)	(2,334,042)
Other Financing Sources (Uses)											
Operating transfers in	2,523,240	-	-	-	-	-	-	-	-	-	2,523,240
Operating transfers out	-	-	-	-	-	-	(11,327)	-	-	-	(11,327)
Total other financing sources (uses)	2,523,240	-	-	-	-	-	(11,327)	-	-	-	2,511,913
Net Change in Fund Balances	8,484	(148,178)	10,017	(3,357)	621,767	(19,521)	(341,108)	2,307	80,556	(33,096)	177,871
Fund Balances											
Beginning of year	(27,599)	1,795,920	(8,020)	1,416,517	1,437,608	836,753	1,500,679	244,301	197,172	238,613	7,631,944
End of year	$ (19,115)	$ 1,647,742	$ 1,997	$ 1,413,160	$ 2,059,375	$ 817,232	$ 1,159,571	$ 246,608	$ 277,728	$ 205,517	$ 7,809,815

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Year Ended December 31, 2025

	Capital Projects Fund	Debt Service Funds: 2015 Revenue Refunding Bonds	Debt Service Funds: 2000 and 2002 Tourist Center Bonds	Debt Service Funds: 2008 Westport Sewer Bonds	Debt Service Funds: 2010 Clean Water State Revolving Fund	Debt Service Funds: Debt Service Total	Total Non-Major Governmental Funds
Revenue							
Taxes	$ 1,179,653	$ -	$ -	$ -	$ -	$ -	$ 2,130,216
Intergovernmental	538,773	-	1,154,026	-	-	1,154,026	4,062,408
Fines and forfeitures	-	-	-	-	-	-	647,502
Interest	170,064	-	-	2,734	5,716	8,450	544,656
Miscellaneous	-	-	-	-	-	-	56,189
Total revenue	1,888,490	-	1,154,026	2,734	5,716	1,162,476	7,440,971
Expenditures							
General government	180,000	-	-	-	-	-	501,244
Public safety	-	-	-	-	-	-	496,308
Public works	224,340	-	-	-	-	-	3,642,065
Culture and recreation	131,205	-	1,154,026	-	-	1,154,026	1,318,145
Health and welfare	-	-	-	-	-	-	1,135,286
Urban housing	-	-	-	-	-	-	487,284
Capital outlay	2,487,612	-	-	-	-	-	3,320,898
Debt service							
Principal payments	-	115,000	-	25,000	103,000	243,000	243,000
Interest	-	2,473	-	27,503	3,175	33,151	33,151
Fees and refunding costs	-	-	-	600	3,527	4,127	4,127
Total expenditures	3,023,157	117,473	1,154,026	53,103	109,702	1,434,304	11,181,508
Excess (Deficiency) of Revenue over (under) Expenditures	(1,134,667)	(117,473)	-	(50,369)	(103,986)	(271,828)	(3,740,537)
Other Financing Sources (Uses)							
Operating transfers in	2,752,147	117,473	-	55,679	109,702	282,854	5,558,241
Operating transfers out	(1,659,373)	-	-	(2,576)	-	(2,576)	(1,673,276)
Total other financing sources (uses)	1,092,774	117,473	-	53,103	109,702	280,278	3,884,965
Net Change in Fund Balances	(41,893)	-	-	2,734	5,716	8,450	144,428
Fund Balances							
Beginning of year	5,297,937	-	-	63,027	132,721	195,748	13,125,629
End of year	$ 5,256,044	$ -	$ -	$ 65,761	$ 138,437	$ 204,198	$ 13,270,057

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Parish Roads
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Intergovernmental	$ 820,000	$ 820,000	$ 801,395	$ (18,605)
Interest	-	-	1,666	1,666
Miscellaneous	-	-	1,181	1,181
Total revenue	820,000	820,000	804,242	(15,758)
Expenditures				
Current				
Public works	2,856,122	2,790,122	2,700,216	89,906
Capital outlay	403,400	600,235	609,431	(9,196)
Total expenditures	3,259,522	3,390,357	3,309,647	80,710
Deficiency of Revenue under Expenditures	(2,439,522)	(2,570,357)	(2,505,405)	64,952
Other Financing Sources				
Operating transfers in	2,403,521	2,403,521	2,523,240	119,719
Net Change in Fund Balance	(36,001)	(166,836)	17,835	184,671
Fund Balance				
Beginning of year	86,638	86,638	86,638	-
End of year	$ 50,637	$ (80,198)	$ 104,473	$ 184,671

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Health Unit
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 585,000	$ 585,000	$ 572,762	$ (12,238)
Intergovernmental	221,000	221,000	232,353	11,353
Interest	75,000	75,000	80,516	5,516
Total revenue	881,000	881,000	885,631	4,631
Expenditures				
Current				
Health and welfare	1,043,841	1,043,841	983,342	60,499
Capital outlay	45,000	45,000	50,838	(5,838)
Total expenditures	1,088,841	1,088,841	1,034,180	54,661
Net Change in Fund Balance	(207,841)	(207,841)	(148,549)	59,292
Fund Balance				
Beginning of year	1,495,754	1,495,754	1,495,754	-
End of year	$ 1,287,913	$ 1,287,913	$ 1,347,205	$ 59,292

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community Alert Network
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Intergovernmental	11,600	9,975	9,975	-
Interest income	-	-	42	42
Total revenue	11,600	9,975	10,017	42
Expenditures				
Current				
Public safety	-	-	-	-
Total expenditures	-	-	-	-
Net Change in Fund Balance	11,600	9,975	10,017	42
Fund Balance				
Beginning of year	(2,294)	(2,294)	(2,294)	-
End of year	$ 9,306	$ 7,681	$ 7,723	$ 42

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – 911
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Intergovernmental	$ 356,000	$ 356,000	$ 353,110	$ (2,890)
Interest	50,000	50,000	60,658	10,658
Miscellaneous	850	850	475	(375)
Total revenue	406,850	406,850	414,243	7,393
Expenditures				
Current				
Public safety	248,789	263,493	203,353	60,140
Capital outlay	318,000	318,000	206,278	111,722
Total expenditures	566,789	581,493	409,631	171,862
Net Change in Fund Balance	(159,939)	(174,643)	4,612	179,255
Fund Balance				
Beginning of year	1,233,735	1,233,735	1,233,735	-
End of year	$ 1,073,796	$ 1,059,092	$ 1,238,347	$ 179,255

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Criminal Court
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Fines and forfeitures	$ 300,000	$ 300,000	$ 651,763	$ 351,763
Interest	50,000	50,000	75,949	25,949
Total revenue	350,000	350,000	727,712	377,712
Expenditures				
Current				
Judicial	151,300	151,300	101,270	50,030
Total expenditures	151,300	151,300	101,270	50,030
Net Change in Fund Balance	198,700	198,700	626,442	427,742
Fund Balance				
Beginning of year	1,477,439	1,477,439	1,477,439	-
End of year	$ 1,676,139	$ 1,676,139	$ 2,103,881	$ 427,742

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Juvenile Detention
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Interest	$ 32,000	$ 32,000	$ 42,228	$ 10,228
Total revenue	32,000	32,000	42,228	10,228
Expenditures				
Current				
Public safety	330,000	330,000	83,153	246,847
Total expenditures	330,000	330,000	83,153	246,847
Net Change in Fund Balance	(298,000)	(298,000)	(40,925)	257,075
Fund Balance				
Beginning of year	902,495	902,495	902,495	-
End of year	$ 604,495	$ 604,495	$ 861,570	$ 257,075

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Parish Lighting
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Taxes	$ 387,500	$ 387,500	$ 378,138	$ (9,362)
Interest	42,000	42,000	53,477	11,477
Total revenue	429,500	429,500	431,615	2,115
Expenditures				
Current				
Public works	1,075,000	753,573	753,573	-
Total expenditures	1,075,000	753,573	753,573	-
Deficiency of Revenue under Expenditures	(645,500)	(324,073)	(321,958)	2,115
Other Financing Uses				
Operating transfers out	-	(19,492)	(19,492)	-
Net Change in Fund Balance	(645,500)	(343,565)	(341,450)	2,115
Fund Balance				
Beginning of year	1,138,361	1,138,361	1,138,361	-
End of year	$ 492,861	$ 794,796	$ 796,911	$ 2,115

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Opioid Settlements
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Intergovernmental	$ 101,683	$ 212,841	$ 212,841	$ -
Interest	5,000	5,000	9,026	4,026
Total revenue	106,683	217,841	221,867	4,026
Expenditures				
Capital outlay	196,011	209,624	209,624	-
Total expenditures	196,011	209,624	209,624	4,026
Excess (deficiency) of Revenue over (under) Expenditures	(89,328)	8,217	12,243	4,026
Other Financing Uses				
Operating transfers out	(72,000)	-	-	-
Net Change in Fund Balance	(161,328)	8,217	12,243	4,026
Fund Balance				
Beginning of year	261,304	261,304	261,304	-
End of year	$ 99,976	$ 269,521	$ 273,547	$ 4,026

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Federal Grants
Year Ended December 31, 2025

	Budgeted Amounts		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	Original	Final		
Revenue				
Intergovernmental	$ 615,655	$ 604,756	$ 774,673	$ 169,917
Interest	3,500	3,500	14,697	11,197
Total revenue	619,155	608,256	789,370	181,114
Expenditures				
Current				
Public safety	36,963	104,168	101,668	2,500
Culture and recreation	42,484	42,484	32,914	9,570
Health and welfare	71,977	95,473	95,395	78
Urban housing	403,500	488,727	487,284	1,443
Capital outlay	64,231	64,311	64,310	1
Total expenditures	619,155	795,163	781,571	13,592
Net Change in Fund Balance	-	(186,907)	7,799	194,706
Fund Balance				
Beginning of year	412,517	412,517	412,517	-
End of year	$ 412,517	$ 225,610	$ 420,316	$ 194,706

Capital Assets Used in the Operations of Governmental Funds

West Baton Rouge Parish Council
Schedule of General Capital Assets
December 31, 2025

General Capital Assets	
Land	$ 1,874,050
Buildings	55,646,117
Equipment	23,993,156
Infrastructure	68,172,955
Right-of-use asset - leased building	266,908
Construction in progress	1,229,038
Total general capital assets	$ 151,182,224

West Baton Rouge Parish Council
Schedule of General Capital Assets
by Function and Activity
December 31, 2025

	Land	Buildings	Equipment	Infra-structure	Right-of-use Asset - Leased Building	Construction in Progress	Total
Culture and recreation	$ 600,614	$ 26,106,809	$ 2,828,378	$ -	$ -	$ 603,827	$ 30,139,628
Economic development	-	2,099,376	-	-	-	-	2,099,376
General government							
Administrative	73,250	5,225,788	1,596,253	-	-	30,496	6,925,787
Elections	7,200	10,140	4,102	-	-	-	21,442
Judicial	251,279	4,637,019	105,468	-	-	-	4,993,766
Legislative	-	-	694,038	-	-	-	694,038
Other	37,057	459,178	77,785	-	-	-	574,020
Health and welfare	-	1,263,495	495,147	-	-	53,425	1,812,067
Public safety							
Fire	272,020	106,950	-	-	-	-	378,970
Central communications	-	884,714	104,392	-	-	-	989,106
Correctional facility	146,156	13,442,308	1,134,255	-	-	521,798	15,244,517
911 service	282,445	82,522	1,852,847	-	266,908	-	2,484,722
Other	131,863	959,954	1,748,036	-	-	-	2,839,853
Public works	72,166	367,864	13,352,455	68,172,955	-	19,492	81,984,932
Total general capital assets	$1,874,050	$ 55,646,117	$ 23,993,156	$ 68,172,955	$ 266,908	$ 1,229,038	$ 151,182,224

West Baton Rouge Parish Council
Schedule of Changes in General Capital Assets
by Function and Activity
Year Ended December 31, 2025

	General Capital Assets January 1, 2025	Additions	Adjustments and Deletions	General Capital Assets December 31, 2025
Culture and recreation	$ 29,287,426	$ 857,309	$ (5,107)	$ 30,139,628
Economic development	2,099,376	-	-	2,099,376
General government				
Administrative	6,132,558	828,182	(34,953)	6,925,787
Elections	23,189	-	(1,747)	21,442
Judicial	4,993,766	-	-	4,993,766
Legislative	683,742	11,890	(1,594)	694,038
Other	542,249	70,044	(38,273)	574,020
Health and welfare	1,744,171	69,566	(1,670)	1,812,067
Public safety				
Fire	331,850	47,120	-	378,970
Central communications	989,106	-	-	989,106
Correctional facility	14,572,251	672,266	-	15,244,517
911 service	2,360,637	126,089	(2,004)	2,484,722
Other	2,597,378	243,474	(999)	2,839,853
Public works	79,579,333	6,020,409	(3,614,810)	81,984,932
Total general capital assets	$ 145,937,032	$ 8,946,349	$ (3,701,157)	$ 151,182,224

West Baton Rouge Parish Council
Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2025

Agency Head Name: Jason Manola, Parish President

Purpose	Amount
Salary	$ 174,346
Benefits - insurance	156
Benefits - retirement	19,178
Car allowance	6,923
Reimbursements	20
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	6,049
Conference travel	405
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

West Baton Rouge Parish Council
Justice System Funding Schedule – Receiving Entity – Cash Basis
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
Six Months Ended June 30, 2025 and December 31, 2025

	Six Month Period Ended June 30, 2025	Six Month Period Ended December 31, 2025
Receipts From:		
West Baton Rouge Parish Sheriff, Criminal Court Costs/Fees	$ 96,894	$ 76,617
18th Judicial District, 20% Forfeitures	108,054	360,650
Total receipts	$ 204,948	$ 437,267
Ending Balance of Amounts Assessed but Not Received	$ -	$ -

West Baton Rouge Parish Council
Schedule of Collections, Distributions, and Costs of Collections
Year Ended December 31, 2025

1	**Collections**	
a.	Sales and Use Tax	$ 55,805,480
b.	All Other Taxes	1,865,733
c.	Interest	314,403
d.	Penalties	119,721
e.	Fees	1,805
	Total Collections Received	58,107,142
f.	Less Collections Received and Held in Escrow	-
	Total Collections Available for Disbursement	58,107,142
2	**Amounts Disbursed To Each Local Taxing Authority (Net of Collection Costs)**	
	School Board (1.00%)	10,785,050
	Parish Council	10,214,942
	City of Port Allen	3,961,872
	Town of Addis	5,370,013
	Town of Brusly	2,023,273
	Fire Protection District (0.50%)	4,889,876
	Correctional Facilities (0.50%)	5,392,526
	Educational Facilities Improvement District (1.00%)	10,571,140
	Riverview Economic Development District (0.50%)	68,434
	18th Judicial Enforcement District (0.25%)	2,644,602
	Occupational Licenses and Taxes - WBR Parish Council	1,162,159
	Occupancy Tourism (4.00%)	694,907
	Total Amounts Disbursed To Local Taxing Authorities	57,778,794
3	**Total Amount Retained by Collector**	328,348
4	**Amounts Disbursed for Costs of Collection**	
a.	Collector Employee Salaries	423,876
b.	Collector Employee Benefits	144,488
c.	Contracted Collector Services	37,357
d.	All Other Costs of Collection	56,265
	Total Amounts Disbursed for Costs of Collection	661,986
5	**Balance in Excess (Deficiency) of Costs of Collection**	$ (333,638)

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 Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise West Baton Rouge Parish Council's basic financial statements, and have issued our report thereon dated July 22, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

West Baton Rouge Parish Council's Response to Finding

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hogan Taylor LLP

Baton Rouge, Louisiana
July 22, 2026

Independent Auditor's Report on Compliance for the Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited West Baton Rouge Parish Council's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on West Baton Rouge Parish Council's major federal program for the year ended December 31, 2025. West Baton Rouge Parish Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Baton Rouge Parish Council 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 federal program for the year ended December 31, 2025.

Basis for Opinion on the Major Federal Program

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

We are required to be independent of West Baton Rouge Parish Council 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 the major federal program. Our audit does not provide a legal determination of West Baton Rouge Parish Council'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 West Baton Rouge Parish Council's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on West Baton Rouge Parish Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Baton Rouge Parish Council's compliance with the requirements of the 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 West Baton Rouge Parish Council'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 West Baton Rouge Parish Council'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 West Baton Rouge Parish Council's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hogan Taylor LLP

Baton Rouge, Louisiana
July 22, 2026

West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Assistance Listing Number	Federal Expenditures
U.S. Department of Health & Human Services		
Passed through Louisiana Workforce Commission		
Community Services Block Grant	93.569	$ 95,395
Passed through Louisiana Housing Finance Agency		
Low-Income Home Energy Assistance	93.568	32,914
Total U.S. Department of Health & Human Services		128,309
U.S. Department of Homeland Security		
Passed through Louisiana Governor's Office of Homeland Security & Emergency Preparedness		
State Homeland Security Grant (SHSP)	97.067	101,668
Emergency Management Performance Grants	97.042	64,231
Total U.S. Department of Homeland Security		165,899
U.S. Department of Housing & Urban Development		
Passed through Louisiana Office of Community Development		
Section 8 Housing Choice Vouchers	14.871	487,284
U.S. Department of Transportation		
Passed through Louisiana Department of Transportation and Development		
Highway Planning and Construction	20.205	60,875
U.S. Department of Treasury		
Passed through State of Louisiana		
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	2,302,403
Total Expenditures of Federal Awards		$ 3,144,770

The accompanying notes are an integral part of this schedule.

West Baton Rouge Parish Council
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Note 1-Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of West Baton Rouge Parish Council 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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of West Baton Rouge Parish Council, it is not intended to and does not present the net position, change in net position, or cash flows of West Baton Rouge Parish Council.

Note 2-Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported in accordance with accounting principles generally accepted in the United States of America as applied to governmental units, which is described in Note 1 to West Baton Rouge Parish Council's basic financial statements for the year ended December 31, 2025. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3-Loans and Loan Guarantee Programs

West Baton Rouge Parish Council had no loans or loan guarantee programs outstanding as of December 31, 2025 for those loans described in 2 CFR 200.502(b).

Note 4-Indirect Cost Rate

West Baton Rouge Parish Council has elected not to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 5-Subrecipients

West Baton Rouge Parish Council did not pass-through any of its federal awards to subrecipients during the year ended December 31, 2025.

Note 6-Non-Cash Assistance

No federal awards were expended in the form of non-cash assistance during the year ended December 31, 2025.

West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:
An unmodified opinion was issued on the primary government financial statements; however, due to the omission of the Parish Council's component units, an adverse opinion was issued for the reporting entity.

Internal control over financial reporting:
*Material weakness(es) identified?
_______ Yes ___X___ None reported
*Significant deficiency(ies) identified?
_______ Yes ___X___ None reported

Noncompliance material to financial statements noted?
_______ Yes ___X___ No

Federal Awards

Internal control over major federal programs:
*Material weakness(es) identified?
_______ Yes ___X___ None reported
*Significant deficiency(ies) identified?
_______ Yes ___X___ None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?
_______ Yes ___X___ No

Identification of major federal program:

Assistance Listing Number	Assistance Listing Program Title
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as a low-risk auditee:
___X___ Yes _______ No

West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.

West Baton Rouge Parish Council
Schedule of Prior Year Findings and Questioned Costs
Year Ended December 31, 2025

Section II – Financial Statement Findings

2024-001: Louisiana Public Bid Law

Criteria: Louisiana Revised Statute 38:2212 requires local governmental entities to use the Public Bid Law for the procurement of materials and supplies that meet certain threshold requirements.

Condition: For the year ended December 31, 2024, the Parish Council procured equipment exceeding $30,000 through an unauthorized cooperative purchasing agreement with Sourcewell, which was not bid out under Louisiana's Public Bid Law.

Status: For the year ended December 31, 2025, this finding was cleared.

Section III – Federal Award Findings and Questioned Costs

None.

West Baton Rouge Parish Council
Statewide Agreed-Upon Procedures Report
December 31, 2025

Independent Accountant's Report
on Applying Agreed-Upon Procedures
For the Year Ended December 31, 2025

To the Parish President and the Council of West Baton Rouge Parish 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. West Baton Rouge Parish Council's management is responsible for those C/C areas identified in the SAUPs.

West Baton Rouge Parish Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtained and inspected the entity's written policies and procedures and observed whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

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

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

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

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

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

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

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

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

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

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

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

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

Results:

No exceptions noted.

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

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

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

Results:

No exceptions noted.

3) Bank Reconciliations

A. Obtained a listing of entity 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 each selected account, and observed that:

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

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

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

Results:

No exceptions noted.

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 (e.g., 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that

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

ii. Each employee responsible for collecting cash is also 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 also 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; and

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

Results:

No exceptions noted.

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

Results:

No exceptions noted.

D. Randomly selected two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A. Obtained supporting documentation for each of the deposits and

i. Observed that receipts are sequentially pre-numbered.

ii. Traced 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. Observed 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.

Results:

No exceptions noted.

5) Non-Payroll Disbursements (excluding card purchases, 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 selected 5 locations (or all locations if less than 5).

B. For each location selected under procedure #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, and observed that job duties are properly segregated such that

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

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

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

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

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

Results:

No exceptions noted.

C. For each location selected under procedure #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. Observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

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

Results:

No exceptions noted.

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 observed that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

Results:

No exceptions noted.

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

A. Obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. 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 selected one monthly bank statement). Obtained supporting documentation, and

i. Observed whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized 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; and

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

Results:

No exceptions noted.

C. Using the monthly statements or combined statements selected under procedure #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. For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results:

No exceptions noted.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identified those individuals who had access to cards and randomly selected 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observed evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtained evidence that the terminated employees' authorization has been removed.

Results:

The entity had no terminated employees with credit card access during the fiscal year; therefore, these procedures are not applicable.

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 and 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, observed that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

ii. If reimbursed using actual costs, observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

iii. Observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observed that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

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

Results:

No exceptions noted.

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. 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. Observed whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

ii. Observed 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), observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

iv. Randomly 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 observed that the invoice and related payment agreed to the terms and conditions of the contract.

Results:

No exceptions noted.

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 procedure #9A above, obtained attendance records and leave documentation for the pay period, and

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

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

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

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

Results:

No exceptions noted.

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 and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agreed the hours to the employee's or official's cumulative leave records, agreed the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agreed the termination payment to entity policy.

Results:

No exceptions noted.

D. Obtained management's representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed, by required deadlines.

Results:

No exceptions noted.

10) *Ethics*

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

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

ii. Observed 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.

Results:

No exceptions noted.

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

Results:

No exceptions noted.

11) Debt Service

A. Obtained a listing of bonds/notes and other debt instruments 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 that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Results:

No exceptions noted.

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).

Results:

No exceptions noted.

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.

Results:

There were no misappropriations of public funds or assets identified during the fiscal period; therefore, this procedure is not applicable.

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

Results:

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

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

Results:

We performed the procedure and discussed the results with management.

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

Results:

We performed the procedure and discussed the results with management.

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 observed 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.

Results:

We performed the procedure and discussed the results with management.

D. Randomly selected 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observed evidence that the selected terminated employees have been removed or disabled from the network.

Results:

We performed the procedure and discussed the results with management.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtained cybersecurity training documentation from management, and observed that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

1. Hired before June 9, 2020 - completed the training; and

2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results:

We performed the procedure and discussed the results with management.

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 observed 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.

Results:

No exceptions noted.

B. Observed 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).

Results:

No exceptions noted.

C. Obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

v. Amount of time it took to resolve each complaint.

Results:

No exceptions noted.

We were engaged by West Baton Rouge Parish Council 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 West Baton Rouge Parish Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Hogan Taylor LLP

Baton Rouge, Louisiana
July 22, 2026