

WASHINGTON PARISH GOVERNMENT
ANNUAL FINANCIAL REPORT

Year Ended December 31, 2024

WASHINGTON PARISH GOVERNMENT

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INDEPENDENT AUDITORS' REPORT

Washington Parish Government
Franklinton, Louisiana

Adverse, Qualified, and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Washington Parish Government (the Parish), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Parish's primary government 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 described in the "Basis for Adverse, Qualified and Unmodified Opinions" section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Parish as of December 31, 2024, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matters described in the "Basis for Adverse, Qualified and Unmodified Opinions" section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Parish as of December 31, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Business-Type Activities and Each Major Fund

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Parish as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse, Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, 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, qualified, and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units and Qualified Opinion on the Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Parish's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Parish's primary government unless the Parish also issues financial statements for the financial reporting entity that include the financial data for its component units. The Parish has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units has not been determined. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information are indeterminable.

Responsibility of Management for the Financial Statements

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

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

Auditors' 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 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish'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, Budgetary Comparison Schedules, Schedule of Changes in Total OPEB Liability and Related Ratios and Notes to the Schedule, Schedule of Employer's Proportionate Share of the Net Pension Liability, and Schedule of Employer's Pension Contributions be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements is required by the *Government Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The accompanying schedule of expenditures of federal awards, combining nonmajor fund financial statements, schedule of compensation, benefits, and other payments to agency head, and justice system funding schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.

The schedule of expenditures of federal awards, the combining nonmajor fund financial statements, schedule of compensation, benefits, and other payments to agency head, and justice system funding schedule are the responsibility of management and were derived from and related 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. In our opinion, the schedule of expenditures of federal awards, the combining nonmajor fund financial statements, schedule of compensation, benefits, and other payments to agency head, and justice system funding schedules 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 issued our report dated June 25, 2024, on our consideration of the Parish'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 to describe the scope of our testing of internal control over financial reporting or on compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 16, 2025

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2024

As management of the Washington Parish Government, we offer readers of Washington Parish Government's financial statements this narrative overview and analysis of the financial activities of the Washington Parish Government for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information contained in this report.

FINANCIAL HIGHLIGHTS

The assets of the Washington Parish Government exceeded its liabilities at the close of the most recent fiscal year by \$75,417,940 (net position). Of this amount, \$5,345,713 represents unrestricted net position.

During 2024, the Washington Parish Government's total net position increased by \$8,121,058. The increase in net position of \$8,121,058 in 2024 can be explained by the relationship between total revenues (including transfers) and total expenses for the year. Here's a breakdown of the key reasons for this increase.

1. Total Expenses Exceeded Program Revenues

- **Total Primary Government Expenses:** \$23,127,548
- **Total Program Revenues** (Charges for services + Operating grants + Capital grants): \$2,067,488 + \$3,117,996 + \$5,823,889 = \$11,009,373 (An increase of \$3.5 million from 2023, primarily due to remaining ARPA-COVID funds under operating grants and the LCDBG Street Improvement capital grant.)
- **Net cost of services:**
 $\$23,127,548 - \$11,009,373 = (\$12,118,175)$
(This is the amount not covered by program revenues and had to be made up with general revenues)

2. General Revenues Covered the Shortfall

- **Total General Revenues and Transfers:**
 - Governmental activities: \$18,236,524 (Property tax and sales tax increased 5.53% and 1.69% , respectively, from 2023)
 - Business-type activities: \$2,002,709 (consistent with prior year, slight increase)
 - **Total = \$20,239,233**

This more than covers the \$12,118,175 net cost of government programs, leaving a surplus of \$8,121,058, which directly increases the net position.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended December 31, 2024

FINANCIAL HIGHLIGHTS - Continued

3. Breakdown by Activity Type

- **Governmental Activities:**
 - **Net (Expense) Revenue:** (\$10,724,872)
 - **General Revenues & Transfers:** \$18,236,524
 - **Net gain:** \$18,236,524 – \$10,724,872 = \$7,511,652
 - This is the **increase in net position** for governmental activities
- **Business-type Activities:**
 - **Net (Expense) Revenue:** (\$1,393,303)
 - **General Revenues & Transfers:** \$2,002,709
 - **Net gain:** \$2,002,709 – \$1,393,303 = \$609,406
 - This increase reflects transfers in from the Sales Tax Fund, which significantly outpaced the net cost of services, despite expenses exceeding program-specific revenues

Capital Projects and Infrastructure Improvements:

- In 2024, the Parish undertook and recorded a range of capital improvement projects across various departments. The Department of Public Works completed 5.84 miles of asphalt overlay on parish roads at a cost of \$97,590 per mile, and a 3.2-mile chip seal project on Lawrence Creek Road at \$12,197 per mile. Additionally, the Parish contracted 22.96 miles of asphalt overlay work at a total cost of \$3,661,572, averaging \$159,476 per mile. The Road Maintenance Department expanded the Parish fleet with new and used equipment valued at \$598,222.
- Significant renovation and modernization efforts were completed at the Parish Courthouse, including upgrades to courtrooms, jury rooms, common areas, and the Clerk of Court's office. These improvements, funded by state Capital Outlay funds, totaled \$385,860. At the Parish Jail and Sheriff's Office, renovation projects were completed at a total cost of \$2.6 million, financed through a combination of state Capital Outlay funds and \$756,643 from the American Rescue Plan Act (ARPA).
- ARPA funding also supported various other initiatives, including:
 - \$120,950 to enhance medical services at the Parish Jail;
 - \$383,470 for the upgrade of Franklinton Rural Water's meters to smart electronic reading meters;
 - \$138,035 for the construction of soccer fields and a concession and restroom facility for the Washington Parish Recreation District #1;
 - \$301,380 for the purchase of radios for first responders;
 - \$1,029,660 for firefighting equipment and apparatus for parish fire districts;
 - \$192,595 for additional capital renovations at various parish facilities.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

FINANCIAL HIGHLIGHTS - Continued

Capital Projects and Infrastructure Improvements - Continued:

- The Parish also received a \$103,000 grant from the Louisiana Governor's Assistance Program (LGAP), used to extend the covered working area at the Parish mechanic shop and purchase necessary equipment
- Construction began on the Department of Transportation and Development (DOTD) Sidewalk Project – Segment A, extending the brick-lined sidewalk from downtown Franklinton to the Washington Parish Fairgrounds. Completion is anticipated by June 2025.
- Additionally, a street improvement initiative funded by the Louisiana Community Development Block Grant (LCDBG) was completed, resurfacing 5.38 miles of roadway across three designated areas at a cost of \$1,431,201.

At the close of the current fiscal year, the Washington Parish Government's funds reported combined fund balances of \$14,303,738, an increase of \$1,1061,136 in comparison with the prior year. The majority of this amount is restricted for specific purposes. See pg. 23 and 24 for additional detail on fund balances.

At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,390,277, or 59% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the Washington Parish Government's basic financial statements. The Washington Parish Government's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support 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 Washington Parish Government's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents financial information on all of the Washington Parish Government's assets, liabilities, and deferred inflows/outflows 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 Washington Parish Government is improving or deteriorating.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

The *Statement of Activities* presents information showing how the Washington Parish Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Washington Parish Government 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 Washington Parish Government include general government, public safety, highways and streets, health and welfare, culture and recreation, sanitation and hurricane relief and restoration. The business-type activities of the Washington Parish Government consist of a revolving loan program funded by the United States Department of Agriculture and the Choctaw Road Landfill.

The government-wide financial statements can be found on pages 20-21 of this report.

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 Washington Parish Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Washington Parish Government can be divided into two categories: governmental funds and proprietary funds.

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 fiscal year. Such information may be useful in assessing 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 financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

The Washington Parish Government maintains eight major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for all major funds. Data from the other twelve governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the Nonmajor Governmental Funds section, under OTHER SUPPLEMENTARY INFORMATION of this report.

The Washington Parish Government adopts an annual appropriated budget for its general fund and each special revenue fund, as required by the Louisiana Local Government Budget Act. A budgetary comparison statement has been provided for each of these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 23-28 of this report.

Proprietary Funds. The Washington Parish Government maintains two proprietary funds, *Enterprise funds*. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Washington Parish Government uses enterprise funds to account for its USDA revolving loan and Choctaw Road landfill funds. The revolving loan fund is funded by the United States Department of Agriculture. The purpose of this fund is to assist individuals in the Parish with an additional source of funding for restricted business projects with the hope of aiding economic development in Washington Parish. The Choctaw Road Landfill Fund is a fund that accounts for the operations of the Choctaw Road Landfill, a solid waste disposal landfill.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 29-31 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 32-61 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplemental information* concerning the Washington Parish Government's budgetary comparison information. Required supplemental information can be found on pages 63-74 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplemental information. Combining fund statements and schedules can be found on pages 78-81 of this report.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

WASHINGTON PARISH GOVERNMENT'S NET POSITION

A condensed statement of net position is presented below in Table A-1.

TABLE A-1

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current assets	\$ 17,728,461	\$ 21,605,663	\$ 6,137,250	\$ 4,974,880	\$ 23,865,711	\$ 26,580,543
Capital assets	54,783,760	48,874,587	1,945,953	2,361,805	56,729,713	51,236,392
TOTAL ASSETS	72,512,221	70,480,250	8,083,203	7,336,685	80,595,424	77,816,935
DEFERRED OUTFLOWS OF RESOURCES	1,750,054	3,192,134	-	-	1,750,054	3,192,134
Current liabilities	4,481,616	11,434,550	1,734,072	1,573,528	6,215,688	13,008,078
Non-current liabilities	77,246	86,847	3,713	27,145	80,959	113,992
TOTAL LIABILITIES	4,558,862	11,521,397	1,737,785	1,600,673	6,296,647	13,122,070
DEFERRED INFLOWS OF RESOURCES	630,891	590,117	-	-	630,891	590,117
Net invested in capital assets	54,783,760	48,874,587	1,945,953	2,361,805	56,729,713	51,236,392
Restricted:						
Capital projects	1,338,875	651,462	-	-	1,338,875	651,462
Health and welfare	343,572	531,492	-	-	343,572	531,492
Solid waste disposal	1,894,308	1,771,861	-	-	1,894,308	1,771,861
Closure and post-closure	-	-	1,045,593	896,380	1,045,593	896,380
Highways and bridges	5,386,067	4,870,838	-	-	5,386,067	4,870,838
Other purposes	3,100,639	3,186,024	233,460	224,857	3,334,099	3,410,881
Unrestricted net position	2,225,301	1,674,606	3,120,412	2,252,970	5,345,713	3,927,576
TOTAL NET POSITION	\$ 69,072,522	\$ 61,560,870	\$ 6,345,418	\$ 5,736,012	\$ 75,417,940	\$ 67,296,882

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of Washington Parish Government, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$75,417,940, at the close of the most recent fiscal year.

By far, the largest portion of the Washington Parish Government's net position (75%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, roads, bridges and other infrastructure), less any related outstanding debt that was used to acquire those assets. The Washington Parish Government uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Washington Parish Government's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS - Continued

An additional portion of the Washington Parish Government's net position (17%) represents resources that are subject to external restrictions on how they may be used. The remaining amount of \$5,345,713 represents unrestricted net position. At the end of the current fiscal year, the Washington Parish Government can report positive balances in all reported categories of ending net position. The Washington Parish Government's overall net position increased by \$8,121,058 during 2024, as discussed on pg. 5.

CHANGES IN NET POSITION

A condensed statement of changes in net position is presented below in Table A-2.

TABLE A-2

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program revenues						
Charges for services	\$ 972,792	\$ 978,803	\$1,094,696	\$1,014,370	\$ 2,067,488	\$ 1,993,173
Operating grants and contributions	3,117,996	4,466,365	-	-	3,117,996	4,466,365
Capital grants and contributions	5,823,889	1,061,845	-	-	5,823,889	1,061,845
General revenues:						
Property taxes	6,622,713	6,274,047	-	-	6,622,713	6,274,047
Sales taxes	11,309,331	11,121,765	-	-	11,309,331	11,121,765
Other taxes	636,558	589,750	-	-	636,558	589,750
Other	1,661,922	1,821,157	8,709	9,201	1,670,631	1,830,358
TOTAL REVENUES	30,145,201	26,313,732	1,103,405	1,023,571	31,248,606	27,337,303
EXPENSES						
General government	5,905,100	7,517,380	-	-	5,905,100	7,517,380
Public safety	5,165,373	4,032,702	-	-	5,165,373	4,032,702
Highway and streets	6,575,595	8,228,194	-	-	6,575,595	8,228,194
Health and welfare	1,932,491	1,158,940	-	-	1,932,491	1,158,940
Culture and recreation	1,060,990	1,148,126	-	-	1,060,990	1,148,126
Landfill	-	-	2,487,999	2,387,443	2,487,999	2,387,443
TOTAL EXPENSES	20,639,549	22,085,342	2,487,999	2,387,443	23,127,548	24,472,785
INCREASE (DECREASE) IN NET POSITION BEFORE TRANSFERS	9,505,652	4,228,390	(1,384,594)	(1,363,872)	8,121,058	2,864,518
TRANSFERS	(1,994,000)	(1,775,000)	1,994,000	1,775,000	-	-
INCREASE IN NET POSITION	7,511,652	2,453,390	609,406	411,128	8,121,058	2,864,518
NET POSITION – BEGINNING	61,560,870	59,107,480	5,736,012	5,324,884	67,296,882	64,432,364
NET POSITION – ENDING	\$ 69,072,522	\$ 61,560,870	\$ 6,345,418	\$ 5,736,012	\$ 75,417,940	\$ 67,296,882

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

CHANGES IN NET POSITION - Continued

The expenditure categories for each of Washington Parish Government's seven largest programs are outlined as follows:

1. **General Government** – Encompasses funding for the legislative, executive, and administrative functions of Parish government, including the building permit office and community services. It also includes state-mandated expenditures such as the court system (Judges, District Attorney, Court Reporters, Jurors, and Witnesses), Justice of the Peace, Clerk of Court, Registrar of Voters, and Assessor.
2. **Highways and Streets** – Covers both routine maintenance and capital improvements related to roads, drainage systems, bridges, and associated equipment.
3. **Public Safety** – Includes state-mandated funding for the Sheriff's Office, as well as operational expenses for the Parish jail, Constables, and the 4th Ward Marshal.
4. **Health and Welfare** – Funds administrative and operational costs of the Health Unit facilities located in Bogalusa and Franklinton, the Animal Shelter, and state-mandated expenditures for the Coroner's Office.
5. **Culture and Recreation** – Includes operational and administrative expenses for the main library branches and satellite locations throughout the Parish, as well as costs associated with the acquisition, pre-construction, and maintenance of Recreation District #1.
6. **Landfill** – Relates to the construction and ongoing operation of the Choctaw Road landfill.
7. **Revolving Loan Program** – Administered on behalf of the USDA, this program provides low-interest loans to eligible small businesses within the Parish.

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

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

Governmental Funds. The focus of the Washington Parish Government's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Washington Parish Government's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the Washington Parish Government itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the Washington Parish Government's Council.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

The General Fund reported a surplus of revenues and other financing sources over expenditures and other financing uses of \$9,352 resulting in an ending fund balance of \$2,240,277.

At December 31, 2024, the Washington Parish Government's governmental funds reported combined fund balances of \$14,303,738, an increase of \$1,061,136 in comparison with the prior year. The unassigned portion of the fund balance is \$1,390,277 of the total balance and the Parish committed \$850,000 for disaster recovery and/or capital projects. \$11,854,759 is restricted for particular purposes. See Note 13 to the financial statements.

TABLE A-3
WASHINGTON PARISH GOVERNMENT FUND BALANCES

FUND NAME	FUND BALANCE		% OF TOTAL	
	2024	2023	2024	2023
General Fund	\$ 2,240,277	\$ 2,230,925	15.66	16.85
Parish Transportation Fund	5,386,067	4,870,838	37.66	36.78
Sales Tax Split .67% Fund	1,792,445	1,674,045	12.53	12.64
Criminal Justice Sales Tax Fund	66,398	301,306	00.46	02.28
Road Improvement Fund	1,338,865	651,452	09.36	04.92
Courthouse Maintenance Fund	285,188	245,674	01.99	01.86
Health Unit Maintenance Fund	343,572	531,492	02.40	04.01
Criminal Court Fund	38,460	51,707	00.27	00.39
Library Fund	2,376,453	2,130,623	16.62	16.09
Special Witness Fund	17,531	21,573	00.12	00.16
Sales Tax Split 1% Fund	101,863	97,816	00.71	00.74
FEMA Disaster Recovery Fund	115,544	115,544	00.81	00.86
Criminal Jury Fund	65,618	94,195	00.46	00.71
Office of Homeland Security & Emergency Preparedness Fund	32,357	65,058	00.23	00.49
LCDBG Water Improvements Fund	10	10	00.00	00.01
Recreation District # 1 Fund	103,090	160,344	00.72	01.21
TOTAL	\$ 14,303,738	\$ 13,242,602	100	100

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget.

The 2024 budget was developed based on projected actuals from 2023. Sales tax revenues were originally budgeted with a 2% increase, while ad valorem tax revenues were projected to rise by 4.29%. In September, amendments were made across all funds to align fund balances with actual figures as of December 31, 2024. These amendments also incorporated key adjustments related to revenue and expenditures, including:

1. Sales tax revenues were revised upward due to higher-than-anticipated collections; and
2. Several capital outlay projects within the Special Revenue Funds did not progress as planned, resulting in corresponding budget reductions in the final amended budget.

Final budget compared to actual results. The most notable variances between estimated and actual revenues were as follows:

- The progress of capital outlay projects was inconsistent, with several projects not advancing as anticipated by year-end.
- Sales tax revenues collected across several funds fell significantly short of projections.
- All fund expenditures remained below budgeted levels, and most funds reported revenues exceeding budget projections. An exception was Fund 2, the Criminal Justice Fund, where sales tax collections fell short of the projected annual amount.

CAPITAL ASSET ADMINISTRATION

Capital Assets. The Washington Parish Government's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$54,783,760. This investment in capital assets includes land, buildings, equipment, vehicles, roads, bridges and culverts. The total increase in capital assets for the current fiscal year was approximately 12%.

**WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**

For the Year Ended December 31, 2024

CAPITAL ASSET ADMINISTRATION - CONTINUED

TABLE A-4
WASHINGTON PARISH GOVERNMENT'S CAPITAL ASSETS

<i>Governmental Activities:</i>	<u>2024</u>	<u>2023</u>	<u>Total Change 2024-2023</u>
Capital Assets Not Being Depreciated:			
Land	\$ 3,037,969	\$ 3,045,285	\$ (7,316)
Construction-in-progress	<u>1,187,731</u>	<u>682,342</u>	<u>505,389</u>
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	<u>4,225,700</u>	<u>3,727,627</u>	<u>498,073</u>
Other Capital Assets:			
Buildings	15,275,451	12,699,412	2,576,039
Equipment	9,908,570	9,983,944	(75,374)
Books	1,391,013	1,391,013	-
Asphalt roads	43,266,299	37,993,739	5,272,560
3-shot roads	8,592,541	8,878,127	(285,586)
Bridges and culverts	<u>28,602,070</u>	<u>28,583,599</u>	<u>18,471</u>
TOTAL OTHER CAPITAL ASSETS	<u>107,035,944</u>	<u>99,529,834</u>	<u>7,506,110</u>
TOTAL CAPITAL ASSETS	<u>\$111,261,644</u>	<u>\$103,257,461</u>	<u>\$ 8,004,183</u>

There was a net increase in capital assets in the amount of \$8,004,183 for the year ended December 31, 2024. Major capital asset events during the current fiscal year included the following:

- The Department of Public Works (DPW) completed asphalt overlay on 9 miles of roadway, with a total expenditure of \$525,900.
- Through the LCDBG Street Improvement Project, 5.38 miles of parish roads were reconstructed at a cost of \$1,431,200.
- Asphalt overlay covering 22.96 miles was contracted to Lowe Brothers, LLC totaling \$3,661,572.
- Modernization efforts for the Courthouse and other Parish buildings were undertaken at a cost of \$629,050.
- New and used equipment for road maintenance was acquired, amounting to \$598,222.

WASHINGTON PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED

For the Year Ended December 31, 2024

CAPITAL ASSET ADMINISTRATION - CONTINUED

Business-type Activities:

	<u>2024</u>	<u>2023</u>	<u>Total Change 2024-2023</u>
Capital assets not being depreciated			
Land	\$ 15,000	\$ 15,000	\$ -
Other Capital Assets			
Land	292,712	292,712	-
Buildings	233,376	233,376	-
Cells and land work	8,277,072	8,277,072	-
Drop off facility	185,575	185,575	-
Equipment	<u>722,905</u>	<u>740,121</u>	<u>(17,216)</u>
	<u>9,711,640</u>	<u>9,728,856</u>	<u>(17,216)</u>
TOTAL CAPITAL ASSETS	<u>\$ 9,726,640</u>	<u>\$ 9,743,856</u>	<u>\$ (17,216)</u>

Additional information on the Washington Parish Government's capital assets can be found in Note 8 on pages 48-49 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

All funds of the Washington Parish Government were budgeted based on the projected revenues and expenditures of 2024.

All funds within the Washington Parish Government's 2025 budget have been projected based on the revenues and expenditures of 2024. This approach ensures alignment with historical financial trends and provides a stable foundation for fiscal planning. The Finance Department, under the leadership of Director Donna Graham, is responsible for safeguarding the Parish's assets through the development and implementation of sound financial policies and procedures.

- Sales tax revenues for 2025 have been budgeted based on projected actual collections for 2024.
- Ad valorem tax revenues were estimated using the 2024 millage rates provided by the Washington Parish Assessor, incorporating a 5.0% increase, consistent with the average annual growth over the past decade. Additionally, the tax base is expected to expand in 2025 with the inclusion of a newly constructed solar utility plant.

**WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**

For the Year Ended December 31, 2024

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES - Continued

- Hospitalization insurance premiums reflect a 15% cost reduction due to a change in provider and the adoption of a high-deductible health plan. Savings from this change are being used to offset high-deductible costs to the employee using a Health Reimbursement Arrangement (HRA). The employer contribution rate to the Parochial Employees Retirement System has been adjusted to 11.0%. Property insurance premiums have been budgeted with modest increases in line with current market conditions.
- A 2% cost of living adjustment will be granted to all Washington Parish employees. Additional merit or tenure-based salary increases may be awarded at the discretion of the Parish President.

The 2025 budget has been prepared with a conservative approach, maintaining close oversight of expenditures. Given the anticipated increases in sales and ad valorem tax revenues, along with the continued growth in fund balances, the Parish remains confident in its path toward strengthened financial stability.

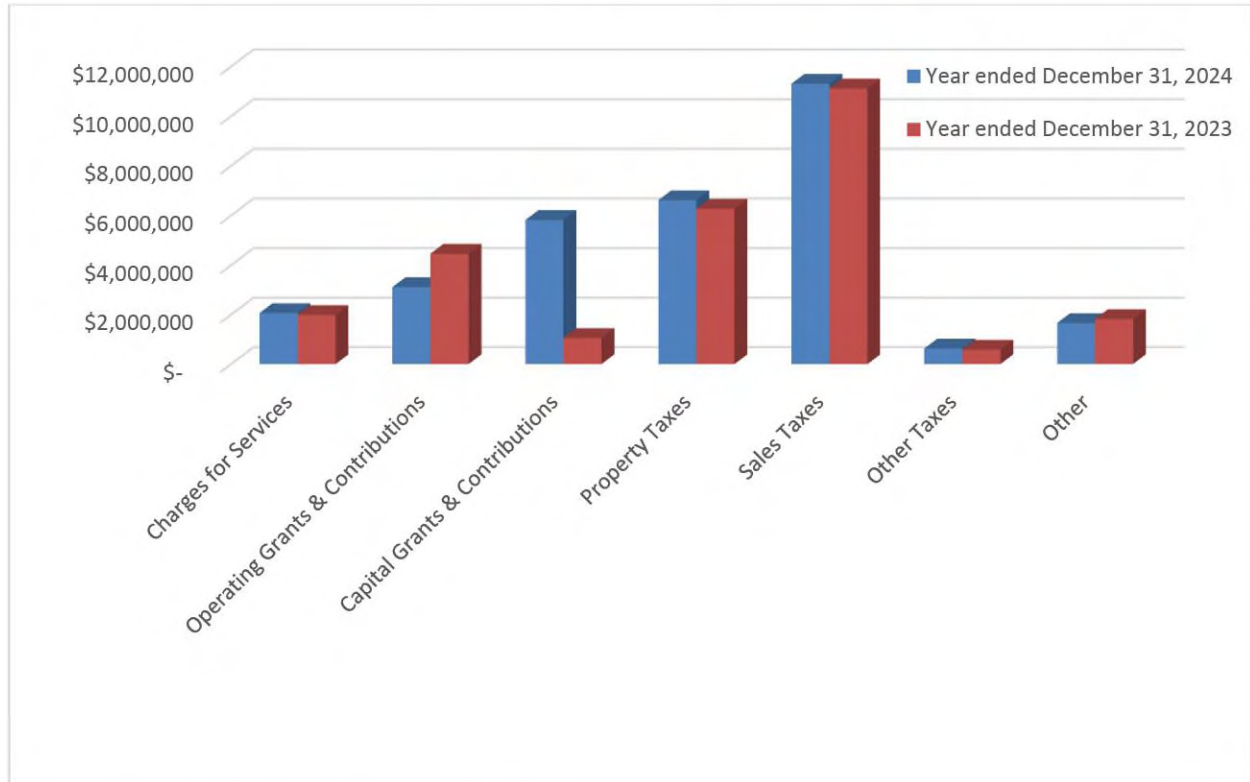
REVENUES BY SOURCE

The following chart reflects the Parish's revenues for the years ended December 31, 2024 and 2023, by source:

<u>Revenues</u>	<u>2024</u>	<u>2023</u>	<u>Difference</u>
Charges for services	\$ 2,067,488	\$ 1,993,173	\$ 74,315
Operating grants and contributions	3,117,996	4,466,365	(1,348,369)
Capital grants and contributions	5,823,889	1,061,845	4,762,044
Property taxes	6,622,713	6,274,047	348,666
Sales taxes	11,309,331	11,121,765	187,566
Other taxes	636,558	589,750	46,808
Other	<u>1,670,631</u>	<u>1,830,358</u>	<u>(159,727)</u>
Total Revenues	<u>\$ 31,248,606</u>	<u>\$ 27,337,303</u>	<u>\$ 3,911,303</u>

**WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**

For the Year Ended December 31, 2024



REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Washington Parish Government's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 909 Pearl Street, Washington Parish Government, Franklinton, LA 70438, telephone number (985) 839-7825.

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

WASHINGTON PARISH GOVERNMENT
STATEMENT OF NET POSITION
December 31, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 6,571,195	\$ 4,907,371	\$ 11,478,566
Investments	1,449,542	307,659	1,757,201
Receivables	8,492,747	335,167	8,827,914
FEMA receivable	1,181,993	-	1,181,993
Prepays	-	24,342	24,342
Notes receivable - net	-	4,362	4,362
Due from other governments	32,984	-	32,984
Restricted investments	-	558,349	558,349
Capital assets:			
Land	3,037,969	15,000	3,052,969
Construction-in-progress	1,187,731	-	1,187,731
Other capital assets, net of depreciation	50,558,060	1,930,953	52,489,013
TOTAL ASSETS	72,512,221	8,083,203	80,595,424
DEFERRED OUTFLOWS OF RESOURCES			
Changes in proportion and differences between contributions and proportionate share of contributions	11,955	-	11,955
Differences between expected and actual experience	276,568	-	276,568
Net difference between projected and actual investment earnings on pension plan investments	941,289	-	941,289
Contributions subsequent to the measurement date	520,242	-	520,242
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,750,054	-	1,750,054
LIABILITIES			
Accounts payable	1,383,821	130,130	1,513,951
Unearned revenue	1,946,716	-	1,946,716
Noncurrent liabilities			
Landfill closure and post-closure care costs	-	1,603,942	1,603,942
OPEB liability	567,024	-	567,024
Net pension liability	584,055	-	584,055
Due within one year - compensated absences	77,246	3,713	80,959
TOTAL LIABILITIES	4,558,862	1,737,785	6,296,647
DEFERRED INFLOWS OF RESOURCES			
Changes in assumptions related to OPEB	470,421	-	470,421
Changes in proportion and differences between contributions and proportionate share of contributions	3,698	-	3,698
Differences between expected and actual experience	156,772	-	156,772
TOTAL DEFERRED INFLOWS OF RESOURCES	630,891	-	630,891
NET POSITION			
Net investment in capital assets	54,783,760	1,945,953	56,729,713
Restricted for:			
Capital projects	1,338,875	-	1,338,875
Health and welfare	343,572	-	343,572
Solid waste disposal	1,894,308	-	1,894,308
Closure and post-closure	-	1,045,593	1,045,593
Highways and bridges	5,386,067	-	5,386,067
Other purposes	3,100,639	233,460	3,334,099
Unrestricted	2,225,301	3,120,412	5,345,713
TOTAL NET POSITION	\$ 69,072,522	\$ 6,345,418	\$ 75,417,940

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities:							
General Government	\$ 5,905,100	\$ 821,615	\$ 2,129,885	\$ 4,844,055	\$ 1,890,455	\$ -	\$ 1,890,455
Public Safety	5,165,373	97,743	3,201	979,834	(4,084,595)	-	(4,084,595)
Highways and Streets	6,575,595	-	658,602	-	(5,916,993)	-	(5,916,993)
Health and Welfare	1,932,491	22,745	288,044	-	(1,621,702)	-	(1,621,702)
Culture and Recreation	1,060,990	30,689	38,264	-	(992,037)	-	(992,037)
Total	<u>20,639,549</u>	<u>972,792</u>	<u>3,117,996</u>	<u>5,823,889</u>	<u>(10,724,872)</u>	<u>-</u>	<u>(10,724,872)</u>
Business-type Activities:							
Landfill	<u>2,487,999</u>	<u>1,094,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,393,303)</u>	<u>(1,393,303)</u>
Total Business-type Activities	<u>2,487,999</u>	<u>1,094,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,393,303)</u>	<u>(1,393,303)</u>
Total Primary Government	<u>\$ 23,127,548</u>	<u>\$ 2,067,488</u>	<u>\$ 3,117,996</u>	<u>\$ 5,823,889</u>	<u>(10,724,872)</u>	<u>(1,393,303)</u>	<u>(12,118,175)</u>
General Revenues and transfers							
General Revenues:							
Property taxes, levied for general purpose					6,621,169	-	6,621,169
Sales taxes					11,309,331	-	11,309,331
State revenue sharing					188,366	-	188,366
Timber severance					323,174	-	323,174
Mineral severance					55,664	-	55,664
Other taxes					70,898	-	70,898
Fire insurance rebate					295,863	-	295,863
Licenses and permits					670,731	-	670,731
Unrestricted interest					219,666	7,059	226,725
Insurance proceeds					35,640	1,650	37,290
Pension contributions from non-employer contributing entities					60,661	-	60,661
Miscellaneous					379,361	-	379,361
Transfers					(1,994,000)	1,994,000	-
Total general revenues and transfers					<u>18,236,524</u>	<u>2,002,709</u>	<u>20,239,233</u>
Change in net position					7,511,652	609,406	8,121,058
Net position-beginning					<u>61,560,870</u>	<u>5,736,012</u>	<u>67,296,882</u>
Net position-ending					<u>\$ 69,072,522</u>	<u>\$ 6,345,418</u>	<u>\$ 75,417,940</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS (FFS)

WASHINGTON PARISH GOVERNMENT
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2024

	General Fund	Criminal Justice Sales Tax Fund	Parish Transportation Fund	Sales Tax Split .67% Fund	Road Improvement Fund
ASSETS					
Cash	\$ 54,337	\$ 101,981	\$ 359,823	\$ 1,680,778	\$ 1,109,541
Investments	512,764	-	426,683	-	-
Receivables	865,583	180,197	3,771,244	318,667	277,700
FEMA Receivable	-	-	-	-	-
Due from other funds	1,085,565	-	980,923	-	-
Due from other governmental units	32,984	-	-	-	-
TOTAL ASSETS	\$ 2,551,233	\$ 282,178	\$ 5,538,673	\$ 1,999,445	\$ 1,387,241
LIABILITIES					
Accounts payable	\$ 310,956	\$ 215,780	\$ 152,606	\$ 207,000	\$ 48,376
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
TOTAL LIABILITIES	310,956	215,780	152,606	207,000	48,376
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCES					
Nonspendable:					
Not in spendable form	-	-	152,606	-	-
Restricted	-	66,398	5,233,461	1,792,445	1,338,865
Committed	850,000	-	-	-	-
Unassigned	1,390,277	-	-	-	-
TOTAL FUND BALANCES	2,240,277	66,398	5,386,067	1,792,445	1,338,865
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,551,233	\$ 282,178	\$ 5,538,673	\$ 1,999,445	\$ 1,387,241

WASHINGTON PARISH GOVERNMENT
BALANCE SHEET
GOVERNMENTAL FUNDS - Continued
December 31, 2024

	American Rescue Plan <u>Act Fund</u>	Library <u>Fund</u>	Opioid Settlement <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS					
Cash	\$ 578,684	\$ 960,647	\$ 1,356,256	\$ 369,148	\$ 6,571,195
Investments	-	342,314	-	167,781	1,449,542
Receivables	-	1,116,499	-	1,868,671	8,398,561
FEMA Receivable	-	-	-	1,181,993	1,181,993
Due from other funds	-	-	-	-	2,066,488
Due from other governmental units	-	-	-	-	32,984
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 578,684</u>	<u>\$ 2,419,460</u>	<u>\$ 1,356,256</u>	<u>\$ 3,587,593</u>	<u>\$ 19,700,763</u>
LIABILITIES					
Accounts payable	\$ 40,346	\$ 42,273	\$ 3,974	\$ 362,510	\$ 1,383,821
Unearned revenue	538,338	-	1,352,282	-	1,890,620
Due to other funds	-	-	-	2,066,488	2,066,488
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>578,684</u>	<u>42,273</u>	<u>1,356,256</u>	<u>2,428,998</u>	<u>5,340,929</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	734	-	55,362	56,096
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>734</u>	<u>-</u>	<u>55,362</u>	<u>56,096</u>
FUND BALANCES					
Nonspendable:					
Not in spendable form	-	734	-	55,362	208,702
Restricted	-	2,375,719	-	1,047,871	11,854,759
Committed	-	-	-	-	850,000
Unassigned	-	-	-	-	1,390,277
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCES	<u>-</u>	<u>2,376,453</u>	<u>-</u>	<u>1,103,233</u>	<u>14,303,738</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 578,684</u>	<u>\$ 2,419,460</u>	<u>\$ 1,356,256</u>	<u>\$ 3,587,593</u>	<u>\$ 19,700,763</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2024

Total fund balances reported on the Balance Sheet of Governmental Funds	\$ 14,303,738
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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 funds.	54,783,760
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The net effect of transactions involving ad valorem taxes	94,186
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Compensated absences for current period	(77,246)
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In accordance with Governmental Accounting Standards Board Statements No. 68, 71, and 75, the net pension asset and other post-employment benefits payable (OPEB) related to the pension and OPEB plans, deferred outflows of resources and deferred inflows of resources are not recorded in governmental funds

Net pension liability	(584,055)
OPEB payable	(567,024)

Deferred outflows of resources:

Contributions subsequent to the measurement date	520,242
Change in proportions	11,955
Differences between expected and actual experience	276,568
Net difference between projected and actual investment earnings on pension plan investments	941,289

Deferred inflows of resources:

Change in assumptions related to OPEB	(470,421)
Differences between expected and actual experience	(156,772)
Change in proportions	(3,698)

Total net position of governmental activities	<u>\$ 69,072,522</u>
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WASHINGTON PARISH GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	General Fund	Criminal Justice Sales Tax Fund	Parish Transportation Fund	Sales Tax Split .67% Fund	Road Improvement Fund
REVENUES					
Taxes					
Ad valorem	\$ 710,129	\$ -	\$ 3,594,739	\$ -	\$ -
Sales	-	2,068,041	3,112,610	3,454,921	2,673,759
Other	69,354	-	-	-	-
Licenses and permits	670,731	-	-	-	-
Intergovernmental federal funds					
Federal grants	284,589	-	-	-	34,696
State funds					
Parish transportation funds	-	-	528,374	-	-
State revenue sharing	37,129	-	48,532	-	-
Other	1,024,187	-	102,932	-	-
Insurance proceeds	-	-	35,640	-	-
Fees, charges, etc.	640,620	97,743	-	-	-
Fines and penalties	1,250	-	-	-	-
Interest income	215,376	5,293	78,511	66,909	51,717
Other	19,063	21,947	250,798	-	-
TOTAL REVENUES	3,672,428	2,193,024	7,752,136	3,521,830	2,760,172
EXPENDITURES					
Current					
General government					
Legislative	187,172	-	-	-	-
Judicial	244,917	1,347,702	-	-	-
Executive	304,387	-	-	-	-
Elections	329,573	-	-	-	-
Finance and administrative	991,382	47,353	443,042	186,430	153,298
Other	803,284	-	-	-	-
Public safety	445,095	1,132,877	-	-	-
Health and welfare	358,567	-	-	-	-
Highway and streets	-	-	5,738,197	-	-
Culture and recreation	97,986	-	-	-	-
Capital outlay	38,041	-	159,047	-	2,919,461
TOTAL EXPENDITURES	3,800,404	2,527,932	6,340,286	186,430	3,072,759
Excess (deficiency) of revenues over expenditures	(127,976)	(334,908)	1,411,850	3,335,400	(312,587)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	833,000	100,000	183,000	-	1,000,000
Operating transfers out	(695,672)	-	(1,079,621)	(3,010,000)	-
Excess sales tax split with other government entities	-	-	-	(207,000)	-
Total other financing sources (uses)	137,328	100,000	(896,621)	(3,217,000)	1,000,000
Net change in fund balance	9,352	(234,908)	515,229	118,400	687,413
Fund balances, beginning	2,230,925	301,306	4,870,838	1,674,045	651,452
Fund balances, ending	<u>\$ 2,240,277</u>	<u>\$ 66,398</u>	<u>\$ 5,386,067</u>	<u>\$ 1,792,445</u>	<u>\$ 1,338,865</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - Continued
For the Year Ended December 31, 2024

	American Rescue Plan Act Fund	Library Fund	Opioid Settlement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Ad valorem	\$ -	\$ 1,168,750	\$ -	\$ 1,053,365	\$ 6,526,983
Sales	-	-	-	-	11,309,331
Other	-	1,544	-	-	70,898
Licenses and permits	-	-	-	-	670,731
Intergovernmental federal funds					
Federal grants	4,944,269	38,264	-	1,757,843	7,059,661
State funds					
Parish transportation funds	-	-	-	-	528,374
State revenue sharing	-	54,055	-	48,650	188,366
Other	-	771	-	1,098,823	2,226,713
Insurance proceeds	-	-	-	-	35,640
Fees, charges, etc.	-	28,059	-	66,429	832,851
Fines and penalties	-	2,630	-	136,061	139,941
Interest income	-	69,102	-	21,990	508,898
Other	-	55,010	23,013	9,530	379,361
TOTAL REVENUES	4,944,269	1,418,185	23,013	4,192,691	30,477,748
EXPENDITURES					
Current					
General government					
Legislative	-	-	-	-	187,172
Judicial	-	-	-	540,452	2,133,071
Executive	-	-	-	-	304,387
Elections	-	-	-	-	329,573
Finance and administrative	-	91,355	-	127,591	2,040,451
Other	-	-	-	-	803,284
Public safety	1,150,609	-	23,013	297,577	3,049,171
Health and welfare	401,622	-	-	967,239	1,727,428
Highway and streets	-	-	-	-	5,738,197
Culture and recreation	-	1,076,394	-	1,305	1,175,685
Capital outlay	3,392,038	4,606	-	3,214,000	9,727,193
TOTAL EXPENDITURES	4,944,269	1,172,355	23,013	5,148,164	27,215,612
Excess (deficiency) of revenues over expenditures	-	245,830	-	(955,473)	3,262,136
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	685,293	2,801,293
Operating transfers out	-	-	-	(10,000)	(4,795,293)
Excess sales tax split with other government entities	-	-	-	-	(207,000)
Total other financing sources (uses)	-	-	-	675,293	(2,201,000)
Net change in fund balance	-	245,830	-	(280,180)	1,061,136
Fund balances, beginning	-	2,130,623	-	1,383,413	13,242,602
Fund balances, ending	<u>\$ -</u>	<u>\$ 2,376,453</u>	<u>\$ -</u>	<u>\$ 1,103,233</u>	<u>\$ 14,303,738</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Net change in fund balances – total governmental funds	\$ 1,061,136
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Amounts reported for *governmental activities* in the statement of activities are different because:

The net effect of transactions involving ad valorem taxes.	94,186
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Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	6,694,018
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The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to (increase) decrease net position.	(99,807)
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The change in other post-employment benefits obligation and associated deferred inflows are reported in the statement of activities but does not require the use of current resources and is not reported as an expenditure in governmental funds.	72,127
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In accordance with Governmental Accounting Standards Board Statement No. 68 and 71, the net pension liability related to pension plans is not required to be reported in the governmental fund financial statements. Adjustments to pension expense related to changes in deferred outflows of resources and deferred inflows of resources are reflected in the statement of activities:

Net change in pension expense	(434,454)
Contributions from non-employer contributing entities	60,661

Some expenditures reported in the governmental funds are not reported as expenses in the statement of activities.	<u>63,785</u>
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Change in net position of governmental activities	<u>\$ 7,511,652</u>
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WASHINGTON PARISH GOVERNMENT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2024

	Choctaw Road Landfill	USDA Revolving Loan Fund	Total Enterprise Funds
CURRENT ASSETS			
Cash and cash equivalents	\$ 4,678,273	\$ 229,098	\$ 4,907,371
Tipping fees receivable (net of allowance of \$3,385)	335,167	-	335,167
Investments	307,659	-	307,659
Prepaid expenses	24,342	-	24,342
TOTAL CURRENT ASSETS	<u>5,345,441</u>	<u>229,098</u>	<u>5,574,539</u>
NONCURRENT ASSETS			
Restricted assets - (Certificates of deposit for landfill closure and post-closure care costs)	558,349	-	558,349
Notes receivable:			
Breedlove Farm, L.L.C.	-	702,139	702,139
Smith Creamery, L.L.C.	-	4,362	4,362
Less. allowance for doubtful accounts	<u>-</u>	<u>(702,139)</u>	<u>(702,139)</u>
Net notes receivable	-	4,362	4,362
Land	15,000	-	15,000
Other capital assets, net of depreciation	<u>1,930,953</u>	<u>-</u>	<u>1,930,953</u>
TOTAL ASSETS	<u>7,849,743</u>	<u>233,460</u>	<u>8,083,203</u>
CURRENT LIABILITIES			
Accounts payable and accrued expenses	\$ 130,130	\$ -	\$ 130,130
TOTAL CURRENT LIABILITIES	<u>130,130</u>	<u>-</u>	<u>130,130</u>
NONCURRENT LIABILITIES			
Landfill closure and post-closure care costs	1,603,942	-	1,603,942
Compensated absences	<u>3,713</u>	<u>-</u>	<u>3,713</u>
TOTAL NONCURRENT LIABILITIES	<u>1,607,655</u>	<u>-</u>	<u>1,607,655</u>
TOTAL LIABILITIES	<u>1,737,785</u>	<u>-</u>	<u>1,737,785</u>
NET POSITION			
Net investment in capital assets	1,945,953	-	1,945,953
Restricted for:			
Closure and post-closure	1,045,593	-	1,045,593
Other purposes	-	233,460	233,460
Unrestricted	<u>3,120,412</u>	<u>-</u>	<u>3,120,412</u>
TOTAL NET POSITION	<u>\$ 6,111,958</u>	<u>\$ 233,460</u>	<u>\$ 6,345,418</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Choctaw Road Landfill	USDA Revolving Loan Fund	Total Enterprise Funds
OPERATING REVENUES			
Tipping fees	\$ 862,687	\$ -	\$ 862,687
Recycling fees	31,617	-	31,617
Interest	200,392	8,603	208,995
TOTAL OPERATING REVENUES	1,094,696	8,603	1,103,299
OPERATING EXPENSES			
Landfill operations	1,201,475	-	1,201,475
Depreciation	428,768	-	428,768
Recycling	11,886	-	11,886
Engineering and testing	189,449	-	189,449
Salaries and benefits	425,806	-	425,806
Insurance	43,094	-	43,094
Utilities	41,321	-	41,321
Repairs and maintenance	97,790	-	97,790
Office supplies	5,689	-	5,689
Legal	250	-	250
Accounting and auditing	6,983	-	6,983
Conference and travel	4,170	-	4,170
Telephone	2,099	-	2,099
Permits	18,584	-	18,584
Postage	303	-	303
Bank fees	2,196	-	2,196
Dues and subscriptions	4,554	-	4,554
Vehicles	3,582	-	3,582
TOTAL OPERATING EXPENSES	2,487,999	-	2,487,999
OPERATING INCOME (LOSS)	(1,393,303)	8,603	(1,384,700)
NON-OPERATING REVENUES (EXPENSES)			
Loss on disposal of fixed assets	(1,544)	-	(1,544)
Insurance claim proceeds	1,650	-	1,650
Transfers in	1,994,000	-	1,994,000
TOTAL NON-OPERATING REVENUES	1,994,106	-	1,994,106
CHANGE IN NET POSITION	600,803	8,603	609,406
NET POSITION - BEGINNING OF YEAR	5,511,155	224,857	5,736,012
NET POSITION - END OF YEAR	\$ 6,111,958	\$ 233,460	\$ 6,345,418

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2024

	Choctaw Road Landfill	USDA Revolving Loan Fund	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 888,023	\$ -	\$ 888,023
Payments to suppliers	(1,926,942)	-	(1,926,942)
Interest received	200,392	8,603	208,995
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(838,527)	8,603	(829,924)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net change in certificate of deposits	(307,659)	-	(307,659)
NET CASH USED IN INVESTING ACTIVITIES	(307,659)	-	(307,659)
CASH FLOWS FROM FINANCING ACTIVITIES			
Fixed asset purchases	(14,460)	-	(14,460)
Loss on disposal of fixed assets	1,544	-	1,544
Operating transfers in	1,994,000	-	1,994,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	1,981,084	-	1,981,084
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS AND RESTRICTED ASSETS	834,898	8,603	843,501
BALANCES - BEGINNING OF YEAR	4,401,724	220,495	4,622,219
BALANCES - END OF YEAR	\$ 5,236,622	\$ 229,098	\$ 5,465,720
RECONCILIATIONS OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Net operating income (loss)	\$ (1,393,197)	\$ 8,603	\$ (1,384,594)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	428,768	-	428,768
Increase in tipping fees receivable	(6,387)	-	(6,387)
Decrease in accounts payable and accrued expenses	(28,671)	-	(28,671)
Increase in prepaid expenses	(4,823)	-	(4,823)
Increase in landfill closure and post-closure care costs	165,783	-	165,783
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (838,527)	\$ 8,603	\$ (829,924)

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024

INTRODUCTION

The Washington Parish Government is the governing authority for Washington Parish and is a political subdivision of the State of Louisiana. On November 17, 1998, a home rule charter became effective which provides for a Parish President (elected Parish-wide) and seven elected Councilmen representing the various districts within the Parish.

Louisiana Revised Statute (R.S.) 33:1236 gives the Parish government various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of those is 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 taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

Washington Parish covers an area of 676 square miles with a population of approximately 44,865. The Parish Government maintains 1,035 miles of roads, of which 444 miles are asphalt, 408 miles are 3-shot, and 183 miles are gravel.

As the governing authority of the Parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government (Parish Government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 61, GASB Statement No. 80 and GASB Statement No. 90, establishes criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

- I. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or to impose specific financial burdens on the Parish Government.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

INTRODUCTION (Continued)

2. Organizations for which the Parish Government does not appoint a voting majority but are fiscally dependent and provide the potential for specific financial benefits to, or impose specific financial burdens on the Parish Government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Parish Government has determined that the following component units are part of the reporting entity. They have been blended because the Parish Government has operational responsibility for the component unit.

BLENDED COMPONENT UNITS

The Criminal Court Fund (the 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 attorney conviction fees in criminal court cases be transferred to the Parish treasurer and deposited into a special Criminal Court Fund account to be used for the 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 or on motion of the district judges and approval of the district attorney. The Parish Government adopts a budget for the Fund. Separate financial statements are not issued for the Fund since it has been historically included as a fund within the Parish Government's financial statements.

The Washington Parish Library (the Library) was established by the Parish Government on November 14, 1945, under provisions of Louisiana Revised Statute 25:211. The Library is governed by a board of control, which is appointed by the Parish Government in accordance with the provisions of Louisiana Revised Statute 25:214. Although the Library is legally separate, the Parish Government approves its budget and levies and collects ad valorem taxes dedicated to the operation of the library system. Separate financial statements are not issued for the Library since it has been historically included as a fund within the Parish Government's financial statements.

The Washington Parish Office of Emergency Preparedness (OEP) was established by state law (R.S. 29:728) and is responsible for emergency mitigation, preparedness, response and recovery. The director is appointed by the Parish President and must be commissioned by the director of the state office of emergency preparedness. Operating expenses are partially reimbursed by the state office.

The Washington Parish Recreation District # 1 (the District) was established by the Parish government on May 11, 2009 under provisions of Louisiana Revised Statute Chapter 11, Title 33 to be a body corporate in law and a political subdivision of the State of Louisiana. The District is governed by a commission, which is appointed by the Parish Government.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

BLENDED COMPONENT UNITS (Continued)

The District obtains funding from fundraisers and donations and covers all the costs of its expenses. Although the District is legally separate, separate financial statements are not issued for the District and the Parish Government is responsible for the accounting and financial reporting and will therefore include the District as a special revenue fund.

OTHER COMPONENT UNITS

The Parish Government has chosen to issue financial statements of the primary government (Parish Government) and blended component units only; therefore, none of the following listed component units are presented in the accompanying financial statements.

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Riverside Medical Center-		
Hospital Service District No. 1	December 31	
Washington Parish Gas District No. 1	December 31	
Washington Parish Gas District No. 2	December 31	
Bogue Lusa Waterworks District	December 31	
Varnado Waterworks District	December 31	
Washington Parish Fire Protection District No. 1	December 31	
Washington Parish Fire Protection District No. 2	December 31	
Washington Parish Fire Protection District No. 3	December 31	
Washington Parish Fire Protection District No. 4	December 31	
Washington Parish Fire Protection District No. 5	December 31	
Washington Parish Fire Protection District No. 6	December 31	
Washington Parish Fire Protection District No. 7	December 31	
Washington Parish Fire Protection District No. 8	December 31	
Washington Parish Fire Protection District No. 9	December 31	
Washington Parish Communications District	December 31	
Washington Parish Tourism Commission	December 31	

Considered in the determination of component units of the reporting entity were the Washington Parish School Board and various municipalities in the Parish. It was determined that these governmental entities are not component units of the Washington Parish Government reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Washington Parish Government.

Primary government officials may appoint some, or all, governing board members of organizations that are not included as component units in the primary government's reporting entity. These organizations are classified as related organizations.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by GASB. The accompanying financial statements of the Washington Parish Government have been prepared in conformity with such principles.

The financial statements include the following:

- Fund financial statements changed to focus on the major funds.
- Financial statements prepared using full accrual accounting for all of the Parish's activities, including infrastructure.

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments 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.

Separate financial statements are provided for governmental funds and propriety funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund statements.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded in accordance with GASB 101. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Washington Parish Government reports the following major governmental funds:

The **General Fund** is the Parish Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **American Rescue Plan Act Fund** accounts for the receipt and expenditures of funds for amounts received from the American Rescue Plan Act.

The **Parish Transportation Fund** is a special revenue fund which accounts for constructing, improving, and maintaining public roads and bridges in the Parish. Financing is provided by the State of Louisiana Parish Transportation Fund, ad valorem taxes, and state revenue sharing funds. The 4.13 mill ad valorem tax expires in 2026 and the 10 mill ad valorem tax expires in 2031.

The **Sales Tax Split .67% Fund** is a special revenue fund which accounts for the rededication of a 1992 sales tax of 1% that was reduced to .67% by voters on April 6, 2002 that also rededicated the proceeds of the tax in excess of that needed for solid waste.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The **Road Improvement Fund** accounts for the constructing, improving and resurfacing of public roads and bridges in the Parish including incidental drainage and the acquisition of equipment thereof. The .33% sales and use tax is the primary source of funding as approved by Washington Parish Resolution 16-742.

The **Criminal Justice Sales Tax Fund** is a special revenue fund which accounts for the .33% sales and use tax dedicated solely for providing, maintaining, administering and operating services and facilities in the civil, juvenile and criminal justice systems mandated by state statute, approved by voters on October 19, 2013 for a period of 10 years. The tax was renewed during 2024 for an additional (10) years, commencing on January 1, 2025.

The **Library Fund** was established by the Washington Parish Government on November 14, 1945, under provisions of Louisiana Revised Statute 25:211. The library provides citizens of the Parish access to library materials, computers, books, magazines, records, and films. The library is governed by a board of control, which is appointed by the Washington Parish Government in accordance with the provisions of Louisiana Revised Statute 21:214. The members of the board of control serve without pay. Primary financing is provided by ad valorem taxes and state revenue sharing. The ad valorem tax expires in 2026.

The **Opioid Fund** was established by the Washington Parish Government to account for funds allocated to the Parish from the State's National Opioid Settlement award.

The Washington Parish Government reports the following major proprietary funds:

The **USDA Revolving Loan Fund** is an enterprise fund that accounts for a grant from the U.S. Department of Agriculture to establish a revolving loan fund to facilitate the development of small and emerging private business, industry, and related employment for improving the economy in rural communities.

The **Choctaw Road Landfill Fund** is an enterprise fund that accounts for the operations of the Choctaw Road Landfill, a solid waste disposal landfill.

The Parish Government was a participant with the City of Bogalusa (the City) to construct and operate the Choctaw Road Landfill, a solid waste disposal landfill, which operated as a joint venture until 2020. In May 2020, an Act of Sale was signed transferring ownership of the Landfill to the Parish Government, thus dissolving the Joint Venture agreement between the Parish Government and the City of Bogalusa, effective December 31, 2019.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Deposits and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash and cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana, mutual funds and bonds, debentures and notes or other evidence of indebtedness issued or guaranteed by Federal agencies provided such obligations are backed by full faith and credit of the United States of America.

D. Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal years is referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activity's column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The following table states the Parish's thresholds for capitalizing capital assets and the estimated useful lives of capital assets:

Governmental activities:

<u>Description</u>	<u>Capitalization Threshold</u>	<u>Estimated Useful Lives</u>
Buildings	\$5,000	40 years
Building Improvements	\$5,000	5-20 years
Office Equipment	\$5,000	5 years
Other Equipment	\$5,000	7 years
Vehicles	\$5,000	5-7 years
Heavy Equipment	\$5,000	10-15 years
Infrastructure:		
Roads	\$25,000	15-20 years
Bridges	\$25,000	15-70 years

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Capital Assets (Continued)

Business-type activities.

<u>Description</u>	<u>Capitalization Threshold</u>	<u>Estimated Useful Lives</u>
Landfill property	\$1,000	53.75 years
Cells and land work	\$1,000	6-20 years
Buildings/drop off facility	\$1,000	34-45 years
Equipment	\$1,000	5-15 years

All capital assets, other than land, are depreciated using the straight-line method. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Bridges were valued using estimated historical cost. The Louisiana Department of Transportation and Development maintains a listing of Parish Bridges that includes the construction date and estimated replacement cost. Using this list, along with the consumer price index, historical cost was estimated by the Parish Government's engineer.

The Parish began the majority of the reconstruction of Parish roads after the voters of Washington Parish approved the following additional taxes:

- 10 mill ad valorem tax
- 1% sales tax (unincorporated areas of the Parish)
- .33% sales tax (Parish wide)

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is not utilized in the governmental funds.

G. Compensated Absences

In accordance with ordinance no.19-661, the Parish adopted a revised and restated employee handbook, including the following vacation and sick time:

<u>Years of Service</u>	<u>8-Hour Days</u>
1-2 years	5 days
3-7 years	10 days
8-14 years	15 days
15 years & greater	20 days

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Compensated Absences (Continued)

Employees are allowed to carryover up to 80 hours of vacation leave, under a use or lose assumption; however, an employee may be paid unused vacation time upon retirement.

Sick leave accrues at one day per month with a maximum accumulation of 60 days and is not paid upon termination, but may be paid out at retirement. Upon application for retirement by an employee who has served the Parish for 20 years or more, the employee may be paid accrued sick leave not to exceed 72 days.

Employees may opt to convert any accumulated, unused and unpaid sick or annual leave to additional retirement benefit credit upon application for normal retirement with the Parochial Employees' Retirement System of Louisiana.

H. Long-Term Liabilities

In the government-wide financial statements, and the propriety fund types in the fund financial statements, long-term liabilities are reported as liabilities.

I. Fund Equity

In the governmental fund financial statements, fund balances are classified as follows:

1. Non-spendable Fund Balances – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for specific purposes determined by a formal action by the Parish Council ordinance or resolution.
4. Assigned Fund Balance – amounts that are constrained by the Parish's intent that they will be used for specific purposes.
5. Unassigned Fund Balance – all amounts not included in the other spendable classifications.

The Parish considers restricted fund balances spent for governmental expenditures first when both restricted and unrestricted resources are available. The Parish also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Interfund Transactions

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

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

K. Estimates

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

L. Sales Taxes Changes

On September 27, 1986 the voters of Washington Parish outside the corporate limits of the City of Bogalusa approved for an indefinite period of time, a 1% sales tax. The proceeds of the sales tax, after administrative expenses, were dedicated to the costs of acquiring, operating, and maintaining solid waste disposal facilities.

On April 11, 1992 the voters decided to rededicate and reallocate the above-mentioned sales tax so that the proceeds in excess of those needed for the solid waste disposal facilities would go to:

1. 45% to pay the costs of services which the Parish is legally obligated to pay under the laws of Louisiana;
2. 44.14% to be placed in the Parish Transportation Fund to be used for constructing, maintaining and improving public roads, highways and bridges in the Parish, to the extent that such projects qualify as allowable Parish Transportation Fund projects;
3. 9.72% to be used for constructing, maintaining and improving public roads, highways and bridges, for constructing, maintaining and improving drainage facilities and for economic development in the Town of Franklinton (provided that for five years after the effective date of this rededication, 80% of the portion described in this part (3) shall be used for economic development);

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Sales Taxes Changes (Continued)

4. 0.57% to be used for constructing, maintaining and improving public roads, highways and bridges in the Village of Angie; and
5. 0.57% to be used for constructing, maintaining and improving public roads, highways and bridges in the Village of Varnado.

These tax proceeds were recorded in the Sales Tax Split 1% Fund until 2002, at which time the voters reduced the tax to .67% which is now recorded in a separate fund. The remaining fund balance of the 1% fund is restricted for sanitation and other state mandated costs. The fund only records interest income on investments as revenues and transfers out for state mandated costs.

On April 6, 2002 the voters approved a proposition to reduce the 1.00% sales tax, Parish-wide except Bogalusa, to .67% and rededicate the proceeds of the tax in excess of that needed for administering and maintaining solid waste disposal facilities as follows:

- 68% for cost of services, Parish is legally obligated to pay,
- 15% for Parish roads and bridges,
- 15% to the Town of Franklinton,
- 1% to the Village of Angie, and
- 1% to the Village of Varnado.

Washington Parish Government Collections on Behalf of Other Taxing Authorities

	<u>Annual Totals – 2024 Tax Period</u>	
	<u>Total</u> <u>Collections</u>	<u>Final</u> <u>Distribution</u>
Town of Franklinton (15%)	\$ 183,000	\$ 183,000
Village of Angie (1%)	12,000	12,000
Village of Varnado (1%)	<u>12,000</u>	<u>12,000</u>
Totals	<u>\$ 207,000</u>	<u>\$ 207,000</u>

The Parish does not charge a collection cost on taxes collected on behalf of other taxing authorities.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Sales Taxes Changes (Continued)

On April 6, 2002 the voters, also, approved a parish-wide .33% sales and use tax dedicated solely for constructing, improving, maintaining and resurfacing Parish roads and bridges, including incidental drainage and the acquisitions of equipment thereof. The tax was levied beginning July 1, 2002. On November 5, 2002, the voters approved a 1% sales and use tax for all unincorporated areas of the Parish dedicated solely for constructing, improving, maintaining and resurfacing Parish roads and bridges, including incidental drainage and the acquisitions of equipment thereof. The tax was levied beginning January 1, 2003.

On October 19, 2013, the voters approved a .33% sales and use tax, to be collected parish-wide, except in the Town of Franklinton, dedicated solely for providing, maintaining, administering and operating services and facilities in the civil, juvenile and criminal justice systems mandated by state statute, for a period of ten (10) years. The tax was levied beginning January 1, 2014, and renewed during 2023 for an additional ten (10) years, commencing on January 1, 2024.

M. Intangible Assets

Intangible assets include easements, computer software, patents, copyrights, trademarks and goodwill. The Parish records reportable intangible assets that meet the capitalization threshold for intangible assets in accordance with Governmental Accounting Standards Board (GASB) Statement No. 51 "Accounting and Financial Reporting for Intangible Assets".

N. New Pronouncements

During the year ended December 31, 2024, the Parish adopted GASB Statement No. 101, "Accounting and Financial Reporting for Compensated Absences". This statement provides comprehensive guidance on how governmental entities should account for and report compensated absences, which include vacation leave, sick leave, and other leave balances that employees earn and may take in the future. See additional information regarding Compensated absences at Note 11.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – (Continued)

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

1. The President submits to the Council a proposed operating budget at least sixty days prior to the beginning of each fiscal year. The operating budget includes proposed expenditures and total anticipated revenues.
2. At the meeting of the Council at which the operating budget is submitted, the Council orders a public hearing.
3. At least ten days prior to the date of such hearing the Council publishes in the official journal a general summary of the proposed budget.
4. The budget is adopted not later than 30 days before the end of the fiscal year.
5. At any time during the year the President may transfer part or all of any unencumbered appropriation within programs, except that no transfer can be made to or from the salary account unless approved by the Council by ordinance
6. Every appropriation, except an appropriation for a capital expenditure, lapses at the close of the fiscal year to the extent that it has not been expended or encumbered.

Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted or as amended from time to time by the Parish Council.

3. LEVIED TAXES

The following is a listing of levied millages for ad valorem taxes:

	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide Taxes:		
General Fund:		
Inside	1.85	Indefinite
Outside	3.70	Indefinite
Special Revenue Funds:		
Library	4.60	2026
Parish Transportation	4.13	2026
Road Improvement	10.00	2031
Courthouse Maintenance	1.03	2026
Health Unit Maintenance	<u>3.11</u>	2026
	<u>28.42</u>	

WASHINGTON PARISH GOVERNMENT
NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

4. CASH AND INVESTMENTS

Cash

At December 31, 2024, the Parish Government had cash and cash equivalents (book balances) totaling \$11,478,566 as follows:

Interest-bearing demand deposits	\$ 11,478,466
Petty cash	<u>100</u>
Total	<u>\$ 11,478,566</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2024, the Parish Government had \$14,433,908 in deposits (collected bank balances). These deposits are secured from risk by \$750,000 of federal deposit insurance and \$21,954,137 pledged securities.

Even though the pledged securities are considered uncollateralized, (State Law R.S. 39:1229) imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Government that the fiscal agent has failed to pay deposited funds upon demand.

Investments

Custodial Credit Risk – Custodial credit risk is the risk that in the event of the failure of the counterparty to a transaction, the Parish will be able to recover the value of its investments or collateral securities that are in the possession of an outside party investment. The Parish investment policy requires that all repurchase agreement investments be fully collateralized and held by the counterparty's trust department or agent in the Parish's name. Investments in external investment pools, mutual funds, and other pooled investments are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

4. CASH AND INVESTMENTS – (Continued)

At year-end, the Parish investments were not exposed to any custodial credit risk.

Hancock Whitney – Certificates of Deposits	\$ 2,045,418
Resource Bank:	
Certificates of Deposits	172,269
Cash held in Money Market Investment	97,863
Total	<u>\$ 2,315,550</u>

Interest Rate Risk - Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Parish's investment policy limits interest rate risk by generally limiting maturities of its investments to one year or less.

Credit Risk and Concentration of Credit Risk - The credit risk of investments is the risk that an issuer or other counterparty will not meet its obligations. This credit risk is measured by credit quality ratings as described by ratings agencies such as Standard & Poor's (S&P) and Moody's. The concentration of credit risk is the risk of loss that may occur due to the amount of investments in a single issuer (not including investments issued or guaranteed by the U.S. government, investments in mutual funds, or external investment pools). The Parish's investment policy does not place a limit on the amount the Parish may invest in any one issuer.

5. RECEIVABLES

Governmental Activities

The receivables of \$9,674,740 at December 31, 2024, were as follows:

Governmental Activities								
Class of Receivable	General Fund	Parish Transportation Fund	Sales Tax Split 67% Fund	Road Improvement Fund	Criminal Justice Sales Tax Fund	Library Fund	Other Governmental Funds	Total
Taxes								
Ad Valorem	\$ 684,304	\$ 3,439,939	\$ -	\$ -	\$ -	\$ 1,115,249	\$ 1,035,777	\$ 6,275,269
Sales and Use	-	237,919	318,667	243,700	171,244	-	-	971,530
Intergovernmental								
Federal	79,532	-	-	34,000	-	-	1,519,009	1,632,541
State	101,938	145,467	-	-	-	-	515,389	762,794
Local	9,860	-	-	-	8,954	1,250	12,542	32,606
TOTAL	<u>\$ 875,634</u>	<u>\$ 3,823,325</u>	<u>\$ 318,667</u>	<u>\$ 277,700</u>	<u>\$ 180,198</u>	<u>\$ 1,116,499</u>	<u>\$ 3,082,717</u>	<u>\$ 9,674,740</u>

The Parish uses the direct write-off method to write off the majority of general uncollectible accounts receivable. This method approximates methods in accordance with generally accepted accounting principles.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

5. RECEIVABLES – (Continued)

Business-type Activities

Accounts receivable consists of one type of receivable. Tipping fees (landfill use fees) totaling \$338,552 represent fees billed through December 31, 2024, but not yet collected. The allowance for doubtful accounts on these receivables at December 31, 2024 was \$3,385.

6. NOTES RECEIVABLE

In 2002, the Parish received a Federal grant of \$975,000 to establish a revolving loan fund to businesses to improve the economy in rural parts of the Parish. The entire \$975,000 was loaned to Richard and Penny Breedlove Farm, L.L.C. on October 18, 2002, at an interest rate of 2.75%. The Breedlove's were to repay the loan in 120 monthly payments of \$9,320 including interest. Collection of the loan became doubtful. In 2006 the property was seized in foreclosure proceedings. In 2008, all movable and immovable property was transferred to the Washington Parish Government. Currently, the Parish is in the process of selling the property.

Notes receivable, December 31, 2024:

Breedlove Farm, L.L.C.	\$ 702,139
Smith Creamery, L.L.C.	4,362
Allowance for doubtful accounts	<u>(702,139)</u>
Notes receivable, net of allowance for doubtful accounts	<u>\$ 4,362</u>

7. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

State and federal laws and regulations require the Washington Parish Government to place a final cover on the landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. In addition to operating expenses relating to current activities of the Landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the Landfill no longer accepts waste. The recognition of these Landfill closure and post-closure care costs is based on the amount the Landfill used during the year.

The estimated total current cost liability for landfill closure and post-closure care costs is \$2,647,432 as of December 31, 2024. It is estimated that \$1,059,820 will be recognized as closure costs, which is based on 66.05% usage (filled) of the landfill. The percentage usage reflects an update in the engineering estimate, and the related estimated liability for landfill closure and post-closure costs required by the Louisiana Department of Environmental Quality (LDEQ) regulations. The remaining \$1,587,612 is the estimated liability for post-closure care costs. The estimated total current cost liability for landfill closure and post-closure care costs, after adjusting for present worth, is \$2,428,503 as of December 31, 2024.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

7. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS – (Continued)

However, the actual costs of closure and post-closure care may be higher due to inflation, in excess of the assumed rate of 1%, over the 30-year post-closure period, changes in technology, or changes in landfill laws and regulations.

In addition, total closure and post-closure costs, as well as estimates of percentage usage of the Landfill, will change as any additional cells are permitted to accept additional waste.

There was an increase in costs between the end of 2023 and the end of 2024.

Cumulative capacity used is defined as the number of years the Landfill has actually been operating under the permit issued by the LDEQ. Total estimated capacity is defined as the life of the entire property as stated in the current permit issued by LDEQ.

The estimated total current costs of the Landfill are recognized as an expense and as a liability in each period that the Landfill accepts solid waste. The current-period amount was based on the following formula:

$$\begin{array}{rcccl} \text{Estimated total} & & \text{Cumulative} & & \\ \text{current costs} & \times & \frac{\text{capacity used}}{\text{Total estimated}} & - & \text{Amount previously} \\ & & \text{capacity} & & \text{recognized} \end{array}$$

Expressed in numbers, the formula produces an expense for 2024 as follows:

$$\$2,428,503 \times \frac{35.5 \text{ yrs.}}{53.75 \text{ yrs.}} = \$1,603,942 - \$1,438,159 = \$165,783$$

At December 31, 2024, the Landfill had invested \$558,349 in certificates of deposit for landfill closure and post-closure care costs.

8. CAPITAL ASSETS

The following is a summary of the changes in capital assets for the year ended December 31, 2024:

Business-type Activities.

	Balance at 01/01/2024	Additions	Deletions	Balance at 12/31/2024
Capital assets not being depreciated				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
	15,000	-	-	15,000
Other Capital Assets				
Land	292,712	-	-	292,712
Buildings	233,376	-	-	233,376
Cells and land work	8,277,072	-	-	8,277,072
Drop off facility	185,575	-	-	185,575
Equipment	740,121	14,460	(31,676)	722,905
	9,728,856	14,460	(31,676)	9,711,640
TOTAL CAPITAL ASSETS	9,743,856	14,460	(31,676)	9,726,640
ACCUMULATED DEPRECIATION	(7,382,051)	(428,768)	30,132	(7,780,687)
TOTAL CAPITAL ASSETS, NET	\$ 2,361,805	\$ (414,308)	\$ (1,544)	\$ 1,945,953

WASHINGTON PARISH GOVERNMENT
NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

8. CAPITAL ASSETS (Continued)

Governmental Activities

	Balance 01/01/2024	Increases	Decreases	Balance 12/31/2024
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,045,285	\$ 528	\$ (7,844)	\$ 3,037,969
Construction in progress	<u>682,342</u>	<u>1,183,111</u>	<u>(677,722)</u>	<u>1,187,731</u>
Total capital assets not being depreciated	3,727,627	1,183,639	(685,566)	4,225,700
Other capital assets:				
Buildings	12,699,412	2,576,039	-	15,275,451
Equipment	9,983,944	752,634	(828,008)	9,908,570
Books	1,391,013	-	-	1,391,013
Asphalt roads	37,993,739	5,662,684	(390,124)	43,266,299
3-shot roads	8,878,127	39,032	(324,618)	8,592,541
Bridges and culverts	<u>28,583,599</u>	<u>22,705</u>	<u>(4,234)</u>	<u>28,602,070</u>
	99,529,834	9,053,094	(1,546,984)	107,035,944
Less accumulated depreciation for:				
Buildings	(7,068,432)	(489,653)	-	(7,558,085)
Equipment	(7,365,359)	(481,459)	728,201	(7,118,617)
Books	(1,391,013)	-	-	(1,391,013)
Asphalt roads	(23,603,117)	(1,660,257)	390,124	(24,873,250)
3-shot roads	(4,168,923)	(261,366)	324,618	(4,105,671)
Bridges and culverts	<u>(10,786,030)</u>	<u>(649,452)</u>	<u>4,234</u>	<u>(11,431,248)</u>
Total accumulated depreciation	<u>(54,382,874)</u>	<u>(3,542,187)</u>	<u>1,447,177</u>	<u>(56,477,884)</u>
Other capital assets, net	<u>45,146,960</u>	<u>5,510,907</u>	<u>(99,807)</u>	<u>50,558,060</u>
Totals	<u>\$ 48,874,587</u>	<u>\$ 6,694,546</u>	<u>\$ (785,373)</u>	<u>\$ 54,783,760</u>

Depreciation expense of \$3,542,187 for the year ended December 31, 2024, was charged to the following governmental functions:

General government	\$ 154,697
Public safety	193,883
Highways and streets	3,014,875
Health and welfare	79,892
Culture and recreation	<u>98,840</u>
	<u>\$ 3,542,187</u>

The State of Louisiana through their Off-System Bridge Replacement Program, did not replace bridges and culverts throughout Washington Parish during the year ended December 31, 2024.

WASHINGTON PARISH GOVERNMENT
NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

9. INTERFUND TRANSFERS

Details about interfund transfers from other funds during 2024 follow:

	Transfers In						
	General Fund	Parish Transportation Fund	Road Improvement Fund	Criminal Justice Sales Tax Fund	Nonmajor Governmental Funds	Choctaw Road Landfill Enterprise Fund	Total
Transfers out:							
General Fund	\$ -	\$ -	\$ -	\$ 100,000	\$ 595,672	\$ -	\$ 695,672
Sales Tax Split .67 Fund	833,000	183,000	-	-	-	1,994,000	3,010,000
Parish Transportation Fund	-	-	1,000,000	-	79,621	-	1,079,621
Nonmajor Governmental Funds	-	-	-	-	10,000	-	10,000
Total	<u>\$ 833,000</u>	<u>\$ 183,000</u>	<u>\$ 1,000,000</u>	<u>\$ 100,000</u>	<u>\$ 685,293</u>	<u>\$ 1,994,000</u>	<u>\$ 4,795,293</u>

Transfers are used to 1) move revenues from the fund for sanitation (Choctaw Road Landfill Enterprise Fund) and other state mandated costs, 2) move revenues from the general fund, with collection authorization, to the fund accounting for the activity (Parish government mandated responsibility), 3) move funds to the Road Improvement Fund to finance road maintenance costs in accordance with budgetary authorizations.

10. ON-BEHALF PAYMENTS

GASB Statement No. 24 establishes accounting and financial reporting standards for passthrough grants and on-behalf payments for fringe benefits and salaries. During the year 2024, the state paid salaries of \$285,000 directly to Parish Government employees on behalf of the Parish Government. This amount has been included in the financial statements in intergovernmental revenues and salaries expenditures.

11. CHANGES IN GENERAL LONG-TERM LIABILITIES

Governmental Activities

As discussed in Note 1, the Parish implemented GASB Statement No. 101, "Compensated Absences" during the year-end December 31, 2024. For the year-ended December 31, 2024, it has been determined to be impractical to adjust or restate Beginning Net Position and related Compensated Absences as the costs of restating beginning balances appear to outweigh the benefits of an adjustment. The net effect of an adjustment to restate beginning balances does not have a significant impact on the financial statements.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

11. CHANGES IN GENERAL LONG-TERM LIABILITIES – (Continued)

The following is a summary of the long-term liability transactions:

	Balance 01/01/24	Additions	Retirements	Balance 12/31/24	Current Portion
Compensated absences	\$ 86,847	\$ 6,873	\$ (16,474)	\$ 77,246	\$ 77,246
TOTAL	\$ 86,847	\$ 6,873	\$ (16,474)	\$ 77,246	\$ 77,246

Business-type Activities

The Choctaw Road Landfill Fund has \$3,713 accrued for compensated absences as of December 31, 2024, which is recorded in accounts payable and accrued expenses. This amount decreased \$23,432 from the prior year.

12. PENSION PLAN

Substantially all employees of the Parish are members of the Parochial Employees' Retirement System (PERS).

General Information about the Pension Plan

Plan Description – Employees of the Parish are eligible for participation in the Parochial Employees' Retirement System of Louisiana (the "System") – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System issues a publicly available financial report that can be obtained at www.persla.org. The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Contributions – Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Parish's contractually required contribution rate was 11.50% for the period ended December 31, 2024.

Contributions to the System from the Parish were \$520,242 for the year ended December 31, 2024.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

12. PENSION PLAN – (Continued)

General Information about the Pension Plan (continued)

Benefits Provided – The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service.

Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Parish reported a liability of \$584,055 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Parish's proportion of the net pension liability was based on a projection of the Parish's December 31, 2024 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023, the Parish's proportion was 0.613038%, which was a decrease of 0.012510% from its proportion measured as of December 31, 2022. For the year ended December 31, 2024, the Parish recognized net pension expense of \$25,127.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

12. PENSION PLAN (Continued)

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

At December 31, 2024, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 276,568	\$ 156,772
Changes in proportionate share of contributions	11,955	3,698
Net difference between projected and actual investment earnings on pension plan investments	941,289	-
Contributions subsequent to the measurement date	520,242	-
	<u>\$ 1,750,054</u>	<u>\$ 160,470</u>

\$520,242 is reported as deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended:

December 31, 2025	\$ 88,414
December 31, 2026	469,303
December 31, 2027	792,470
December 31, 2028	(382,600)

Actuarial Assumptions - The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.30%
Projected Salary Increases:	4.75% (2.30% Inflation, 2.45% Merit)
Investment Rate of Return:	6.40%, net of investment expense, including inflation

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

12. PENSION PLAN (Continued)

Mortality Rate: Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

Discount Rate – The discount rate used to measure the total pension liability was 6.40%. 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 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 System's 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.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33.00%	1.12%
Equity	51.00%	3.20%
Alternatives	14.00%	0.67%
Real Assets	2.00%	0.11%
Total	100.00%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

12. PENSION PLAN (Continued)

Mortality Rate - The mortality rate assumption used in the December 31, 2023, valuation was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

Sensitivity of the Parish's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the Parish's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.40%, as well as what the Parish's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease (5.40%)	Current Discount Rate (6.40%)	1.0% Increase (7.40%)
The Parish's Proportionate Share of the Net Pension Liability (Asset)	\$ 4,167,338	\$ 584,055	\$(2,423,755)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

Payables to the Pension Plan – As of December 31, 2024 the Parish had a payable of \$20,628 to the Pension Plan.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

13. FUND BALANCES

Governmental Funds:

Description:	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Special Revenue Funds	Capital Projects Fund		
Fund Balances:					
Nonspendable	\$ -	\$ 153,340	\$ -	\$ 55,362	\$ 208,702
Restricted for:					
Sales taxes	-	1,858,843	-	101,863	1,960,706
Ad valorem taxes	-	2,375,719	-	-	2,375,719
Road improvement	-	-	1,338,865	10	1,338,875
Emergency preparedness	-	-	-	1,995	1,995
Disaster relief	-	-	-	115,544	115,544
Health services	-	-	-	318,572	318,572
Courthouse maintenance	-	-	-	285,188	285,188
Criminal court	-	-	-	38,460	38,460
Parish transportation	-	5,233,461	-	-	5,233,461
Recreation	-	-	-	103,090	103,090
Special witnesses	-	-	-	17,531	17,531
Criminal jury	-	-	-	65,618	65,618
Committed for emergency and disaster response/ capital projects:	850,000	-	-	-	850,000
Unassigned:	<u>1,390,277</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,390,277</u>
Total Fund Balances	<u>\$ 2,240,277</u>	<u>\$ 9,621,363</u>	<u>\$ 1,338,865</u>	<u>\$ 1,103,233</u>	<u>\$ 14,303,738</u>

14. RISK MANAGEMENT

Washington Parish Government is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish attempts to minimize risk from significant losses through the purchase of commercial insurance.

15. COMPENSATION PAID TO PARISH PRESIDENT AND PARISH COUNCIL

<u>Name</u>	<u>Title</u>	<u>Amount</u>
Ryan B. Seal	Parish President	\$ 180,846
Joseph Lee Culpepper	Parish Council District 1	14,250
Shawn Rice	Parish Council District 2	11,700
Kim Wagner	Parish Council District 3	12,000
Clark Harry	Parish Council District 4	11,400
Steven Branch	Parish Council District 5	12,000
Reginald McMasters	Parish Council District 6	11,850
Carley King	Parish Council District 7	10,800

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

16. LITIGATION

The attorney for the Parish Government has advised that several lawsuits have been filed against the Parish, mainly for roadway damage.

The attorney advised that the provisions of the present Louisiana Constitution do not permit a person holding a judgment against the Parish Government to levy or collect that judgment against any assets of the Parish in a judicial fashion. He also said that no funds have been allocated by Parish Government to pay any outstanding judgments or to make offers in settlement of pending litigation.

17. CONTINGENT LIABILITY

In the audit report of Washington Parish Government for the year ended December 31, 2003, there was a "questioned cost" concerning an \$872,187 bad debt expense on a loan made with the proceeds of a U.S. Department of Agriculture (USDA) revolving loan fund grant. In 2005, the USDA and the Office of the Louisiana Legislative Auditor began looking into this matter. Because of the inherent nature of "questioned costs," the USDA could possibly ask the Parish Government for partial or full reimbursement sometime in the future. In 2022 and 2021, the proceeds from the sale of a portion of the immovable property was applied to the \$872,187, thus reducing the outstanding amount to \$702,139. The ultimate outcome is unknown at this time. Accordingly, no liability has been recorded in these financial statements.

18. GRANTS FROM OTHER GOVERNMENTAL UNITS

Federal and state governmental units represent an important source of supplementary funding used to finance construction and road maintenance programs, and other activities beneficial to the community. A grant receivable is recorded when the Parish Government has a right to reimbursement under the related grant.

Some of the grants received by the Parish Government specify the purpose for which the grant monies are to be used and such grants are subject to audit by the granting agency. These financial statements contain the following significant grant expenditures which have been expended as of December 31, 2024:

Coronavirus Relief Fund – American Rescue Plan Act	\$ 4,944,269
Community Development Block Grant	1,294,225
U.S. Department of Transportation	
Washington Parish Council on Aging expenditures	284,559

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

19. POST EMPLOYMENT BENEFITS

HEALTH INSURANCE

Plan Description

In accordance with the revised and restated employee handbook adopted by ordinance 19-661 in 2019, the Parish provides health care benefits to its employees upon retirement. Health coverage includes a fully insured group health maintenance plan (PPO).

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: an employee who has met the eligibility requirements of the Louisiana Parochial Retirement System, and is at least 62 years old, and has a minimum of 25 years of service with the Washington Parish Government, will continue to carry hospitalization insurance on said employee only and the cost shall be paid for by the Parish until the employee reaches the age of 65.

The Parish has implemented GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB 75) effective December 31, 2018. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit.

The Parish has fewer than 100 plan members and meets the requirements to use the alternative measurement method in lieu of an actuarial evaluation, and elects to do so. The Parish will use the following method:

Employees covered by benefit terms – At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	40
	<hr/> 40

In the year ended December 31, 2024, the Parish did not contribute for retired employees.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

19. POST EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability

The Parish's total OPEB liability of \$567,024 was measured as of December 31, 2024.

Actuarial Assumptions and other inputs – The total OPEB liability as of December 31, 2024 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.00%
Discount rate	4.86%

The discount rate was based on the bond buyers' 20 Year tax-exempt general obligation municipal bond index with an average rating of AA/Aa or higher, as of December 31, 2024, the end of the applicable measurement period.

Healthcare Cost Trend Rate

The expected rate of increase in medical costs is based on projections performed by the Office of Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2023 – 2032, Table 3 - National Health Expenditures; Aggregate and per Capita Amounts, Percent Distribution and Annual Percent Change by Source of Funds: Calendars Years 2016 – 2032, released by the Health Care Financing Administration (www.cms.gov). Graduated rates for 2023 through 2032 were used from this table with an ultimate annual rate of 5.8% for 2030 and later. The current medical premium is \$1,315 per month which is paid at 100% by the Parish.

Turnover

The probability that an employee will remain employed until the assumed retirement age was determined using non-group-specific age-based turnover data adapted from data maintained by the U.S. Office of Personnel Management regarding the experience of employee group covered by Federal Employees Retirement System. These probabilities were provided in the GASB Statement 75.

Mortality

As recommended in GASB 75, the life expectancies are based on mortality tables at the National Center for Health Statistics website (www.cdc.gov). The 2015 United States Life Tables for Males and United States Life Tables for Females were used. Life expectancies that included partial years were rounded to the nearest whole year. The calculation of postemployment health insurance coverage for each year is based on the assumption that all participants will live until their expected age.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)
As of and for the Year Ended December 31, 2024

19. POST EMPLOYMENT BENEFITS (Continued)

Changes in the Total OPEB Liability

Balance at December 31, 2023	\$ 649,318
Changes for the year:	
Service cost	44,575
Interest	2,166
Amortization component	25,386
Changes in assumptions	<u>(154,421)</u>
Net changes	<u>(82,294)</u>
Balance at December 31, 2024	<u>\$ 567,024</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.86%) or 1-percentage-point higher (5.86%) than the current discount rate:

	1.0% Decrease (3.86%)	Current Discount Rate (4.86%)	1.0% Increase (5.86%)
Total OPEB liability	\$ 680,505	\$ 567,024	\$ 475,460

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (5.0%) or 1-percentage-point higher (7.0%) than the current healthcare cost trend rate:

	1.0% Decrease (5.00%)	Current Healthcare Cost Trend Rate (6.00%)	1.0% Increase (7.00%)
Total OPEB liability	\$ 467,202	\$ 567,024	\$ 691,594

OPEB Expense

For the year ended December 31, 2024, the Parish recognized an OPEB expense of \$72,127.

Changes in Assumption

At December 31, 2024, the change in assumptions were \$470,421 and are recorded as a deferred inflow of resources.

WASHINGTON PARISH GOVERNMENT

NOTES TO THE PRIMARY GOVERNMENT BASIC FINANCIAL STATEMENTS (Continued)

As of and for the Year Ended December 31, 2024

20. LEASE OBLIGATIONS

The Parish is party to various lease agreements for small office equipment. The terms of these agreements require monthly obligations ranging from \$86 to \$314 per month, and are set to expire within the next two to three years. Due to the small nature of these leases and minimal impact on the Statement of Net Position, the Parish has determined a reclassification under GASB 87 is not deemed necessary at this time.

21. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY AGREEMENT (SBITA) OBLIGATIONS

The Parish is party to various subscription-based information technology arrangements for the use of information technology software. The terms of these agreements require monthly obligations ranging from \$3 to \$2,000 per month, and are set to expire within the next two to three years. Due to the small nature of these arrangements and minimal impact on the Statement of Net Position, the Parish has determined a reclassification under GASB 96 is not deemed necessary at this time.

22. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 16, 2025, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2024 that required recognition or disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY
INFORMATION**

WASHINGTON PARISH GOVERNMENT

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Ad valorem	\$ 703,500	\$ 703,000	\$ 710,129	\$ 7,129
Other	4,100	4,100	69,354	65,254
Licenses and permits	644,000	686,300	670,731	(15,569)
Intergovernmental federal funds				
Federal grants	300,000	290,000	284,589	(5,411)
State funds				
State revenue sharing	39,000	39,000	37,129	(1,871)
Other	1,017,500	962,800	1,024,187	61,387
Fees, charges, etc	632,800	658,600	640,620	(17,980)
Fines and penalties	-	-	1,250	1,250
Interest income	313,300	273,600	215,376	(58,224)
Other	-	17,000	19,063	2,063
TOTAL REVENUES	3,654,200	3,634,400	3,672,428	38,028
EXPENDITURES				
Current				
General government				
Legislative	216,700	219,700	187,172	32,528
Judicial	199,700	208,600	244,917	(36,317)
Executive	333,800	342,700	304,387	38,313
Elections	335,300	335,300	329,573	5,727
Finance and administrative	947,100	993,200	991,382	1,818
Other	887,700	850,000	803,284	46,716
Public Safety	459,500	434,800	445,095	(10,295)
Health and welfare	349,800	362,200	358,567	3,633
Culture and recreation	116,500	101,500	97,986	3,514
Capital outlay	70,000	67,000	38,040	28,960
TOTAL EXPENDITURES	3,916,100	3,915,000	3,800,403	114,597
Excess (Deficiency) of revenues over expenditures	(261,900)	(280,600)	(127,975)	152,625
OTHER FINANCING SOURCES (USES)				
Operating transfers in	833,000	833,000	833,000	-
Operating transfers out	(645,000)	(646,200)	(695,672)	(49,472)
TOTAL OTHER FINANCING SOURCES (USES)	188,000	186,800	137,328	(49,472)
Net change in fund balances	(73,900)	(93,800)	9,353	103,153
Fund balances, beginning	2,189,189	2,230,924	2,230,924	-
Fund balances, ending	<u>\$ 2,115,289</u>	<u>\$ 2,137,124</u>	<u>\$ 2,240,277</u>	<u>\$ 103,153</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT

BUDGETARY COMPARISON SCHEDULE

CRIMINAL JUSTICE SALES TAX FUND

For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Sales	\$ 2,092,000	\$ 2,300,000	\$ 2,068,041	\$ (231,959)
Fees, charges, etc.	100,000	100,000	97,743	(2,257)
Other	18,000	18,000	21,947	3,947
Interest income	5,700	6,500	5,293	(1,207)
TOTAL REVENUES	2,215,700	2,424,500	2,193,024	(231,476)
EXPENDITURES				
Current				
General government				
Judicial	1,348,700	1,348,700	1,347,702	998
Finance and administrative	48,500	49,500	47,353	2,147
Public Safety	945,000	1,236,500	1,132,877	103,623
TOTAL EXPENDITURES	2,342,200	2,634,700	2,527,932	106,768
Excess (Deficiency) of revenues over expenditures	(126,500)	(210,200)	(334,908)	(124,708)
OTHER FINANCING SOURCES				
Operating transfers in	100,000	100,000	100,000	-
TOTAL OTHER FINANCING SOURCES	100,000	100,000	100,000	-
Net change in fund balances	(26,500)	(110,200)	(234,908)	(124,708)
Fund balances, beginning	470,783	301,305	301,306	1
Fund balances, ending	<u>\$ 444,283</u>	<u>\$ 191,105</u>	<u>\$ 66,398</u>	<u>\$ (124,707)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT**BUDGETARY COMPARISON SCHEDULE****PARISH TRANSPORTATION FUND***For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Ad valorem	\$ 3,565,000	\$ 3,565,000	\$ 3,594,739	\$ 29,739
Sales	3,030,000	3,350,000	3,112,610	(237,390)
Parish transportation funds	670,000	550,000	528,374	(21,626)
State revenue sharing	48,500	48,900	48,532	(368)
Other	3,500	250,500	102,932	(147,568)
Interest income	77,000	90,000	78,511	(11,489)
Insurance proceeds	-	-	35,640	35,640
Other	103,000	103,000	250,798	147,798
TOTAL REVENUES	7,497,000	7,957,400	7,752,136	(205,264)
EXPENDITURES				
Current				
Finance and administrative	382,800	406,800	443,042	(36,242)
Highway and streets	6,315,200	6,018,100	5,738,197	279,903
Capital outlay	311,000	311,000	159,047	151,953
TOTAL EXPENDITURES	7,009,000	6,735,900	6,340,286	395,614
Excess of revenues over expenditures	488,000	1,221,500	1,411,850	190,350
OTHER FINANCING SOURCES (USES)				
Operating transfers in	263,000	183,000	183,000	-
Operating transfers out	(1,124,000)	(1,084,000)	(1,079,621)	4,379
TOTAL OTHER FINANCING SOURCES (USES)	(861,000)	(901,000)	(896,621)	4,379
Net change in fund balances	(373,000)	320,500	515,229	194,729
Fund balances, beginning	4,590,033	4,870,839	4,870,838	(1)
Fund balances, ending	<u>\$ 4,217,033</u>	<u>\$ 5,191,339</u>	<u>\$ 5,386,067</u>	<u>\$ 194,728</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
BUDGETARY COMPARISON SCHEDULE
SALES TAX SPLIT .67% FUND
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Sales	\$ 3,405,000	\$ 3,560,000	\$ 3,454,921	\$ (105,079)
Interest income	62,000	62,000	66,909	4,909
TOTAL REVENUES	3,467,000	3,622,000	3,521,830	(100,170)
EXPENDITURES				
Current				
General government				
Finance and administrative	186,000	192,000	186,430	5,570
TOTAL EXPENDITURES	186,000	192,000	186,430	5,570
Excess of revenues over expenditures	3,281,000	3,430,000	3,335,400	(94,600)
OTHER FINANCING USES				
Operating transfers out	(3,010,000)	(3,010,000)	(3,010,000)	-
Excess sales tax split with other government entities	(207,000)	(207,000)	(207,000)	-
TOTAL OTHER FINANCING USES	(3,217,000)	(3,217,000)	(3,217,000)	-
Net change in fund balances	64,000	213,000	118,400	(94,600)
Fund balances, beginning	1,688,722	1,674,045	1,674,045	-
Fund balances, ending	<u>\$ 1,752,722</u>	<u>\$ 1,887,045</u>	<u>\$ 1,792,445</u>	<u>\$ (94,600)</u>

The accompanying notes are an integral part of this statement

WASHINGTON PARISH GOVERNMENT**BUDGETARY COMPARISON SCHEDULE****ROAD IMPROVEMENT FUND***For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Ad valorem				
Sales	\$ 2,710,000	\$ 2,800,000	\$ 2,673,759	\$ (126,241)
Intergovernmental federal funds				
Federal grants	438,000	96,000	34,696	(61,304)
Interest income	20,000	60,000	51,717	(8,283)
TOTAL REVENUES	3,168,000	2,956,000	2,760,172	(195,828)
EXPENDITURES				
Current				
General government				
Finance and administrative	152,500	161,500	153,298	8,202
Capital outlay	3,686,700	3,074,000	2,919,461	154,539
TOTAL EXPENDITURES	3,839,200	3,235,500	3,072,759	162,741
Excess (deficiency) of revenues over expenditures	(671,200)	(279,500)	(312,587)	(33,087)
OTHER FINANCING SOURCES				
Operating transfers in	1,000,000	1,000,000	1,000,000	-
TOTAL OTHER FINANCING SOURCES	1,000,000	1,000,000	1,000,000	-
Net change in fund balances	328,800	720,500	687,413	(33,087)
Fund balances, beginning	643,816	651,451	651,452	1
Fund balances, ending	<u>\$ 972,616</u>	<u>\$ 1,371,951</u>	<u>\$ 1,338,865</u>	<u>\$ (33,086)</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT**BUDGETARY COMPARISON SCHEDULE****AMERICAN RESCUE PLAN ACT FUND***For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental federal funds				
Federal grants	<u>\$ 5,600,000</u>	<u>\$ 5,482,607</u>	<u>\$ 4,944,269</u>	<u>\$ (538,338)</u>
TOTAL REVENUES	<u>5,600,000</u>	<u>5,482,607</u>	<u>4,944,269</u>	<u>(538,338)</u>
EXPENDITURES				
Current				
Public Safety	4,080,000	4,081,000	1,150,609	2,930,391
Health and welfare	250,000	78,000	401,622	(323,622)
Capital outlay	<u>1,270,000</u>	<u>1,323,607</u>	<u>3,392,038</u>	<u>(2,068,431)</u>
TOTAL EXPENDITURES	<u>5,600,000</u>	<u>5,482,607</u>	<u>4,944,269</u>	<u>538,338</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT**BUDGETARY COMPARISON SCHEDULE****LIBRARY FUND***For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Ad valorem	\$ 1,156,000	\$ 1,152,500	\$ 1,170,294	\$ 17,794
Other	21,200	55,500	38,264	(17,236)
State funds				
State revenue sharing	54,000	54,900	54,055	(845)
Other	3,800	9,300	771	(8,529)
Fees, charges, etc.	15,900	15,900	28,059	12,159
Fines and penalties	2,000	2,000	2,630	630
Interest income	53,500	65,500	69,102	3,602
Other	60,000	45,000	55,010	10,010
TOTAL REVENUES	<u>1,366,400</u>	<u>1,400,600</u>	<u>1,418,185</u>	<u>17,585</u>
EXPENDITURES				
Current				
General government				
Finance and administrative	90,000	90,000	91,355	(1,355)
Culture and recreation	1,260,350	1,134,900	1,076,394	58,506
Capital outlay	50,000	25,000	4,606	20,394
TOTAL EXPENDITURES	<u>1,400,350</u>	<u>1,249,900</u>	<u>1,172,355</u>	<u>77,545</u>
Net change in fund balances	(33,950)	150,700	245,830	95,130
Fund balances, beginning	<u>2,096,948</u>	<u>2,130,623</u>	<u>2,130,623</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,062,998</u>	<u>\$ 2,281,323</u>	<u>\$ 2,376,453</u>	<u>\$ 95,130</u>

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT**BUDGETARY COMPARISON SCHEDULE****OPIOID SETTLEMENT FUND***For the Year Ended December 31, 2024*

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other	\$ -	\$ 23,000	\$ 23,013	\$ 13
TOTAL REVENUES	-	23,000	23,013	13
EXPENDITURES				
Other	-	23,000	23,013	(13)
TOTAL EXPENDITURES	-	23,000	23,013	(13)
Net change in fund balances	-	-	-	-
Fund balances, beginning	-	-	-	-
Fund balances, ending	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND
RELATED RATIOS AND NOTES TO THE SCHEDULE
FOR THE YEARS ENDED DECEMBER 31, 2018 through 2024

	2018	2019	2020	2021	2022	2023	2024
Total OPEB Liability							
Service cost	\$ 31,570	\$ 46,066	\$ 48,107	\$ 68,233	\$ 42,946	\$ 51,909	\$ 44,575
Interest	1,291	1,262	1,020	1,406	1,778	2,180	2,166
Changes in assumptions	(33,253)	430,037	(187,432)	(120,562)	(353,523)	(50,282)	(154,421)
Amortization component	-	-	27,781	26,802	25,090	26,544	25,386
Net change in total OPEB liability	(392)	477,365	(110,524)	(24,121)	(283,709)	30,351	(82,294)
Total OPEB liability – beginning	560,348	559,956	1,037,321	926,797	902,676	618,967	649,318
Total OPEB liability – ending	<u>\$ 559,956</u>	<u>\$ 1,037,321</u>	<u>\$ 926,797</u>	<u>\$ 902,676</u>	<u>\$ 618,967</u>	<u>\$ 649,318</u>	<u>\$ 567,024</u>
Covered-employee payroll	\$ 3,797,094	\$ 3,598,527	\$ 3,891,281	\$ 4,361,643	\$ 4,625,645	\$ 5,023,455	\$ 5,018,242
Total OPEB liability as a percentage of covered-employee payroll	14.75%	28.83%	23.82%	20.70%	13.38%	12.93%	11.30%

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

The alternative measurement method was utilized and the measurement date corresponds with the financial reporting date.

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND
RELATED RATIOS AND NOTES TO THE SCHEDULE - Continued
FOR THE YEARS ENDED DECEMBER 31, 2018 through 2024

Notes to Schedule of Changes in the Total OPEB Liability and Related Ratios:

Benefit changes – There were no changes of benefit terms for the years ended December 31, 2018 through 2024.

Changes in assumptions – There were changes in assumptions related to the implementation of GASB 75 for the year ended December 31, 2018. There were changes in assumptions related to the change in the discount rate from 4.09% at the beginning of the measurement period to 2.74% as of December 31, 2019. There were changes in assumptions related to the change in the discount rate from 2.74% at the beginning of the measurement period to 2.12% as of December 31, 2020. There were changes in assumptions related to the change in the discount rate from 2.12% at the beginning of the measurement period to 2.06% as of December 31, 2021. There were changes in assumptions related to the change in the discount rate from 2.06% at the beginning of the measurement period to 4.14% as of December 31, 2022, as well as changes in estimated remaining lives of plan participants. There were changes in assumptions related to the change in the discount rate from 4.14% at the beginning of the measurement period to 4.20% as of December 31, 2023 and a change in the health care costs trend rate from 4.7% at the beginning of the measurement period to 5.0% as of December 31, 2023, as well as increases in the estimated remaining lives of plan participants. There were changes in assumptions related to the change in the discount rate from 4.20% at the beginning of the measurement period to 4.86% as of December 31, 2024 and a change in the health care costs trend rate from 5.0% at the beginning of the measurement period to 5.9% as of December 31, 2024, as well as increases in the estimated remaining lives of plan participants.

As of December 31, 2018, through 2024, there were no assets accumulated in a trust that meet the requirements of GASB 75, paragraph 4 to pay related benefits.

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Years Ended December 31, 2015 Through 2024

<u>Fiscal Year</u>	Employer's Proportion Share of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered- Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
12/31/2015	0.514016%	\$ 140,536	\$ 3,225,626	4.36%	99.15%
12/31/2016	0.521790%	1,373,501	3,623,908	37.90%	92.23%
12/31/2017	0.536575%	1,105,083	3,591,542	30.77%	94.15%
12/31/2018	0.528685%	(392,415)	3,797,094	(10.33%)	101.98%
12/31/2019	0.556950%	2,417,944	3,026,343	79.90%	88.86%
12/31/2020	0.572863%	26,967	3,227,991	0.84%	99.89%
12/31/2021	0.564454%	(989,721)	3,704,453	(26.72%)	260.12%
12/31/2022	0.616582%	(2,904,369)	3,914,494	(134.78%)	110.46%
12/31/2023	0.625548%	2,407,603	4,098,175	58.75%	91.74%
12/31/2024	0.613038%	584,055	4,323,883	13.51%	98.03%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

1. CHANGES OF BENEFIT TERMS:

There were no changes of benefit terms during any of the years presented.

2. CHANGES OF ASSUMPTIONS:

Inflation rate increased from 2.0% to 2.1% from December 31, 2020 to December 31, 2021.

Inflation rate increased from 2.1% to 2.3% from December 31, 2021 to December 31, 2022.

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
For the Years Ended December 31, 2015 Through 2024

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Excess (Deficiency)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered-Employee Payroll</u>
12/31/2015	\$ 422,972	\$ 422,972	\$ -	\$ 3,225,626	13.11%
12/31/2016	401,625	401,625	-	3,623,908	11.08%
12/31/2017	392,242	392,242	-	3,591,542	10.92%
12/31/2018	368,810	368,810	-	3,797,094	9.71%
12/31/2019	325,596	325,596	-	3,026,343	10.76%
12/31/2020	408,022	408,022	-	3,227,991	12.64%
12/31/2021	453,549	453,549	-	3,704,453	12.24%
12/31/2022	443,059	443,059	-	3,914,494	11.32%
12/31/2023	461,756	461,756	-	4,098,175	11.27%
12/31/2024	520,242	520,242	-	4,323,883	12.03%

OTHER SUPPLEMENTARY INFORMATION

WASHINGTON PARISH GOVERNMENT

NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

SPECIAL REVENUE FUNDS

FEMA Disaster Recovery Fund – The FEMA Disaster Recovery Fund accounts for the expenditures of funds for disaster relief and restoration and reimbursements received from FEMA.

HMGP Fund – The HMGP Fund accounts for the receipts and expenditures of funds to raise or elevate homes and buildings in flood plain areas and other Hazard Mitigation Grant projects, received from the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness.

Special Witness Fund – The Special Witness Fund was established under Section 255 of Title 15 of the Louisiana Revised Statute of 1981, which provides that costs of court collected in individual cases, tried in district or parish courts on which there is a plea of guilty or conviction, be transferred to the Parish Treasurer and deposited into a Special Witness Fund account to be used to pay off-duty officer witness fees. Expenditures are made from the Fund when a court affidavit is presented to the Parish Comptroller, and when the appropriate payroll department verifies that the officer was off duty.

Criminal Jury Fund – Accounts for the fines and fees collected and expenditures for jury duty.

Courthouse Maintenance Fund – Accounts for the operation and maintenance of the Courthouse and related public buildings of the Parish. Financing is provided by ad valorem taxes and state revenue sharing. The ad valorem tax expires in 2026.

Health Unit Maintenance Fund – Accounts for the operation and maintenance of public health units and animal shelter in the Parish. Financing is provided by ad valorem taxes and state revenue sharing. The ad valorem tax expires in 2026.

Criminal Court Fund – The Criminal Court 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 attorney conviction fees in criminal court cases be transferred to the Parish Treasurer and deposited into a special Criminal Court Fund account to be used for the 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 or on motion of the district judges and approval of the district attorney.

WASHINGTON PARISH GOVERNMENT
NONMAJOR GOVERNMENTAL FUNDS-CONTINUED
December 31, 2024

Office of Homeland Security & Emergency Preparedness Fund – This Fund was established by State law (R.S. 29:728) and is responsible for emergency mitigation, preparedness, response and recovery. The director is appointed by the Parish President and must be commissioned by the director of the State Office of Emergency Preparedness. Operating expenses are funded by federal and state grants.

Recreation District # 1 Fund – The Washington Parish Recreation District # 1 (the District) was established under Chapter 11 of Title 33 of the Louisiana Revised Statutes to be a body corporate in law and a political subdivision of the State of Louisiana. The District obtains funding from fundraisers, donations, federal and state grants and covers all the costs of its expenses. The Parish Government is responsible for the accounting and financial reporting.

Sales Tax Split 1% Fund – Accounts for the proceeds of the one cent sales tax-imposed Parish-wide, excluding the City of Bogalusa, for the period of May 1992 through June 2002, to pay the costs of providing, maintaining, operating, constructing, acquiring, and/or in providing solid waste facilities. Currently, all funds are restricted for the Landfill.

CAPITAL PROJECTS FUNDS

LCDBG Water Improvements Fund – Accounts for a Louisiana Community Development Block Grant to provide for construction of a potable water well in the Varnado Water Works District.

CDBG Grant Fund – Accounts for a Louisiana Community Development Block Grant to provide matching funds for flood events.

WASHINGTON PARISH GOVERNMENT
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2024

	Special Revenue Funds						
	HMGP Fund	FEMA Disaster Recovery Fund	Special Witness Fund	Criminal Jury Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund	Criminal Court Fund
ASSETS							
Cash	\$ 10	\$ 4,461	\$ 17,133	\$ 67,645	\$ -	\$ -	\$ 33,895
Investments	-	-	-	-	69,918	97,863	-
Receivables	-	-	398	2,880	581,009	756,505	9,264
FEMA Receivable	-	1,181,993	-	-	-	-	-
TOTAL ASSETS	\$ 10	\$ 1,186,454	\$ 17,531	\$ 70,525	\$ 650,927	\$ 854,368	\$ 43,159
LIABILITIES							
Accounts payable	\$ -	\$ 89,987	\$ -	\$ 4,907	\$ 108,889	\$ 33,787	\$ 4,699
Due to other funds	10	980,923	-	-	256,850	452,009	-
TOTAL LIABILITIES	10	1,070,910	-	4,907	365,739	485,796	4,699
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue	-	-	-	-	-	25,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	25,000	-
FUND BALANCES							
Nonspendable:							
Not in spendable form	-	-	-	-	-	25,000	-
Restricted	-	115,544	17,531	65,618	285,188	318,572	38,460
TOTAL FUND BALANCES	-	115,544	17,531	65,618	285,188	343,572	38,460
TOTAL LIABILITIES AND FUND BALANCES	\$ 10	\$ 1,186,454	\$ 17,531	\$ 70,525	\$ 650,927	\$ 854,368	\$ 43,159

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS - Continued
December 31, 2024

	Special Revenue Funds			Capital Projects Fund		
	Office of Homeland Security & Emergency Preparedness Fund	Recreation District #1 Fund	Sales Tax Split 1% Fund	CDBG Grant Fund	LCDBG Water Improvements Fund	Total Nonmajor Governmental Funds
ASSETS						
Cash	\$ 67,838	\$ 76,293	\$ 101,863	\$ -	\$ 10	\$ 369,148
Investments	-	-	-	-	-	167,781
Receivables	700	413,304	-	42,000	62,611	1,868,671
FEMA Receivable	-	-	-	-	-	1,181,993
TOTAL ASSETS	\$ 68,538	\$ 489,597	\$ 101,863	\$ 42,000	\$ 62,621	\$ 3,587,593
LIABILITIES						
Accounts payable	\$ 5,819	\$ 9,811	\$ -	\$ 42,000	\$ 62,611	\$ 362,510
Due to other funds	-	376,696	-	-	-	2,066,488
TOTAL LIABILITIES	5,819	386,507	-	42,000	62,611	2,428,998
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	30,362	-	-	-	-	55,362
TOTAL DEFERRED INFLOWS OF RESOURCES	30,362	-	-	-	-	55,362
FUND BALANCES						
Nonspendable.						
Not in spendable form	30,362	-	-	-	-	55,362
Restricted	1,995	103,090	101,863	-	10	1,047,871
TOTAL FUND BALANCES	32,357	103,090	101,863	-	10	1,103,233
TOTAL LIABILITIES AND FUND BALANCES	\$ 68,538	\$ 489,597	\$ 101,863	\$ 42,000	\$ 62,621	\$ 3,587,593

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2024

	Special Revenue Funds						
	HMGP Fund	FEMA Disaster Recovery Fund	Special Witness Fund	Criminal Jury Fund	Courthouse Maintenance Fund	Health Unit Maintenance Fund	Criminal Court Fund
REVENUES							
Taxes							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 262,144	\$ 791,221	\$ -
Intergovernmental federal funds							
Federal grants	83,852	-	-	-	-	-	-
State funds							
State revenue sharing	-	-	-	-	12,104	36,546	-
Other	-	-	-	-	979,834	-	-
Fees, charges, etc.	-	-	5,268	38,416	-	22,745	-
Fines and penalties	-	-	-	-	-	-	136,061
Interest income	-	-	990	3,300	3,201	3,455	448
Other	-	-	-	-	-	9,290	-
TOTAL REVENUES	83,852	-	6,258	41,716	1,257,283	863,257	136,509
EXPENDITURES							
Current							
General government							
Judicial	-	-	300	70,293	260,103	-	209,756
Finance and administrative	4,500	-	-	-	19,812	60,607	-
Public Safety	-	-	-	-	83,707	-	-
Health and welfare	-	-	-	-	-	967,239	-
Capital outlay	79,352	-	-	-	1,254,147	23,331	-
TOTAL EXPENDITURES	83,852	-	300	70,293	1,617,769	1,051,177	209,756
Excess (deficiency) of revenues over expenditures	-	-	5,958	(28,577)	(360,486)	(187,920)	(73,247)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	-	400,000	-	60,000
Operating transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	400,000	-	60,000
Net change in fund balances	-	-	(4,042)	(28,577)	39,514	(187,920)	(13,247)
Fund balances, beginning	-	115,544	21,573	94,195	245,674	531,492	51,707
Fund balances, ending	\$ -	\$ 115,544	\$ 17,531	\$ 65,618	\$ 285,188	\$ 343,572	\$ 38,460

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - Continued
For the Year Ended December 31, 2024

	Special Revenue Funds			Capital Projects Fund		
	Office of Homeland Security & Emergency Preparedness Fund	Recreation District #1 Fund	Sales Tax Split 1% Fund	CDBG Grant Fund	LCDBG Water Improvements Fund	Total Nonmajor Governmental Funds
REVENUES						
Taxes						
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,053,365
Intergovernmental federal funds						
Federal grants	85,450	294,316	-	42,000	1,252,225	1,757,843
State funds						
State revenue sharing	-	-	-	-	-	48,650
Other	-	118,989	-	-	-	1,098,823
Fees, charges, etc.	-	-	-	-	-	66,429
Fines and penalties	-	-	-	-	-	136,061
Interest income	2,333	4,216	4,047	-	-	21,990
Other	-	240	-	-	-	9,530
TOTAL REVENUES	87,783	417,761	4,047	42,000	1,252,225	4,192,691
EXPENDITURES						
Current						
General government						
Judicial	-	-	-	-	-	540,452
Finance and administrative	-	-	-	42,672	-	127,591
Public Safety	213,870	-	-	-	-	297,577
Health and welfare	-	-	-	-	-	967,239
Culture and recreation	-	1,305	-	-	-	1,305
Capital outlay	51,614	473,710	-	-	1,331,846	3,214,000
TOTAL EXPENDITURES	265,484	475,015	-	42,672	1,331,846	5,148,164
Excess (deficiency) of revenues over expenditures	(177,701)	(57,254)	4,047	(672)	(79,621)	(955,473)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	145,000	-	-	672	79,621	685,293
Operating transfers out	-	-	-	-	-	(10,000)
Total other financing sources (uses)	145,000	-	-	672	79,621	675,293
Net change in fund balances	(32,701)	(57,254)	4,047	-	-	(280,180)
Fund balances, beginning	65,058	160,344	97,816	-	10	1,383,413
Fund balances, ending	<u>\$ 32,357</u>	<u>\$ 103,090</u>	<u>\$ 101,863</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 1,103,233</u>
	-	-	-	-	-	-

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH GOVERNMENT

SCHEDULE OF COMPENSATION, BENEFITS, AND

OTHER PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2024

Agency Head: Ryan B. Seal, Parish President

Salary	\$	180,846
Benefits – retirement		20,797
Benefits – insurance		13,813
Vehicle provided by government		4,904
Conference travel		1,225
Telephone		<u>700</u>
Total	\$	<u><u>222,285</u></u>

WASHINGTON PARISH GOVERNMENT
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
For the Year Ended December 31, 2024

	First Six Month Period Ended 6/30/24	Second Six Month Period Ended 12/31/24
Receipts From:		
Washington Parish Sheriff - Criminal Court Costs/Fees	\$ 43,660	\$ 36,280
Washington Parish Sheriff – Bond Fees	21,665	27,049
Washington Parish Sheriff - Criminal Fines - Other/Non-Contempt	22,942	21,564
Bogalusa City Court	4,065	3,310
Total receipts	<u>\$ 92,332</u>	<u>\$ 88,203</u>

OTHER REPORTS



**INDEPENDENT AUDITORS' 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**

Washington Parish Government
Franklinton, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the Washington Parish Government (the Parish) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 16, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

Washington Parish Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish'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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 16, 2025



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

Washington Parish Government
Franklinton, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington Parish Government's (the Parish) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2024. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Parish complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish'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 the Parish's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is 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. However, material weaknesses may exist that have not been identified.

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

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

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 16, 2025

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Award Number	Federal Assistance Listing Number	Passed through to Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
Passed through Governor's Office of Homeland Security and Emergency Preparedness:				
Emergency Management Performance	EMT-2023-EP-00001-S01	97.042	\$ -	\$ 51,614
Homeland Security Grant Program	EMW-2023-SS-00008-S01	97.067	-	29,090
Hazard Mitigation Grant Program	4277-117-0077	97.039	-	83,852
Total Department of Homeland Security			-	164,556
U.S. Department of Transportation				
Passed through State Department of Transportation and Development:				
Highway Planning and Construction	H.014913	20.205	-	34,000
Formula Grants for Rural Areas	RU-18-59-25	20.509	154,392	154,392
Formula Grants for Rural Areas	RU-18-59-24	20.509	130,167	130,167
Total Department of Transportation			284,559	318,559
U.S. Department of Housing and Urban Development				
Passed through State Department of Housing and Urban Development				
Community Development Block Grant	B-22-DF-22-0001	14.228	-	42,000
Community Development Block Grant	B-23-DC-22-0001	14.228	-	1,252,225
Total Department of Housing and Urban Development			-	1,294,225
U.S. Department of Health and Human Services				
Passed through State Department of Health and Hospitals:				
Hospital Preparedness Program and Public Health Emergency Preparedness	723936	93.069	-	4,746
Total Department of Health and Human Services			-	4,746
Department of Interior				
Passed through State of Louisiana Department of Culture, Recreation and Tourism, Office of State Parks				
Outdoor Recreation Acquisition, Development and Planning	P21API1481-01	15.916	-	294,316
Total Department of Interior			-	294,316
U.S. Department of the Treasury				
Direct Program:				
Coronavirus State and Local Fiscal Recovery Funds	NONE	21.027	1,672,114	4,944,269
Total Department of the Treasury			1,672,114	4,944,269
Total Expenditures of Federal Awards			<u>\$ 1,956,673</u>	<u>\$ 7,020,670</u>

See accompanying notes to the schedule of expenditures of federal awards.

WASHINGTON PARISH GOVERNMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2024

NOTE A – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying *Schedule of Expenditures of Federal Awards* includes the federal grant activity of the Washington Parish Government and is presented on the modified accrual basis of accounting. 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 the Parish, it is not intended to and does not present the net position and changes in the net position of the Parish. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – DE MINIMIS COST RATE

During the year ended December 31, 2024, the Parish did not elect to use the 15% de minimis cost rate as covered in Section 200.414 of the Uniform Guidance.

NOTE C – DETERMINATION OF TYPE A AND TYPE B PROGRAMS

Federal awards programs are classified as either Type A or Type B programs. For the year ended December 31, 2024, Type A programs consisted of the federal programs that expended over \$750,000 and Type B programs were the programs that expended under \$750,000.

NOTE D – NON-CASH ASSISTANCE

No federal awards were expended in the form of non-cash assistance during the year ended December 31, 2024.

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of Auditors' Report Issued: Adverse (Due to omission of discretely presented component units)

Internal Control Over Financial Reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? Yes X None reported

Noncompliance material to financial statements noted? X Yes No

Federal Awards

Internal Control Over Major Programs:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified? ___ Yes X None reported

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

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes X No

Identification of major programs:

Assistance Listing Number

Name of Federal Program or Cluster

21.027

Coronavirus Relief Fund

14.228

Community Development Block Grant

WASHINGTON PARISH GOVERNMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – Continued
For the Year Ended December 31, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS - Continued

Dollar threshold used to distinguish between

Type A and Type B programs: \$750,000

Auditee Qualified as Low-Risk Auditee?

X Yes ___ No

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-001

Criteria

Management is responsible for preparing and maintaining their budget in compliance with the Louisiana Local Government Budget Act, L.R.S. 39:1301-1315. L.R.S. 39:1305 E. states that the budget must be amended if: "Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more."

Condition

During our audit procedures, we noted the budget was not amended for one special revenue fund in which total budgeted revenues exceeded total actual revenues for the year by greater than 5%.

Cause

The budget for this fund was not amended for the proper amount.

Effect

The Parish could potentially be in violation of the Local Government Budget Act.

Recommendation

We recommend the Parish amend the budgets for all applicable special revenue funds to ensure compliance with the Louisiana Local Government Budget Act.

Management's Response

Management concurs with the recommendation. See Management's Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

WASHINGTON PARISH GOVERNMENT

SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2024

	<u>RESOLUTION</u>
SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
2023-001	Unresolved – see 2024-001
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
None issued.	
SECTION III - MANAGEMENT LETTER	
None issued.	



June 16, 2025

**CORRECTIVE ACTION PLAN
FINANCIAL STATEMENT - COMPLIANCE FINDINGS
December 31, 2024**

Louisiana State Legislative Auditor

Washington Parish Government respectfully submits to you the following corrective action plan for the Financial Statement – Compliance Findings – for the year ended December 31, 2024.

Kushner LaGraize, LLC
Certified Public Accountants and Consultants
3330 W Esplanade Ave – Suite 100
Metairie, LA 70002

Audit period: January 1, 2024– December 31, 2024

FINANCIAL STATEMENT - COMPLIANCE FINDINGS

2024-001

Condition:

Management is responsible for preparing and maintaining their budget in compliance with the Louisiana Local Government Budget Act, L.R.S. 39:1301-1315. L.R.S. 39:1305 E states that the budget must be amended if: "Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more."

Recommendation:

We recommend the Parish amend the budgets for all applicable special revenue funds to ensure compliance with the Louisiana Local Government Budget Act.

Management's Response:

Washington Parish Government concurs with the recommendations provided by our auditors. We acknowledge the identified deficiency and have implemented procedures to ensure effective monitoring of budget-to-actual statements at all levels. These measures are intended to prevent a recurrence of this issue and to support the parish's compliance with the Local Government Budget Act."