Jackson Parish Police Jury
Jonesboro, Louisiana

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

TABLE OF CONTENTS

	Statement	Page
INDEPENDENT AUDITOR'S REPORT		5-8
REQUIRED SUPPLEMENTARY INFORMATION		9
Management's Discussion and Analysis (MD&A)		10-17
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements (GWFS)		19
Statement of Net Position	A	20
Statement of Activities	B	21
Fund Financial Statements (FFS)		23
Governmental Funds		
Balance Sheet	C	24-25
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	27
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	28-31
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	32
Notes to the Financial Statements		
Index		33
Notes		34-52
REQUIRED SUPPLEMENTARY INFORMATION		53
	Exhibit	
Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)	1-1	54
Schedule of Employer Contributions to Pension Plan	1-2	55
Notes to Required Supplemental Information for Pensions		56
Budgetary Comparison Schedules		57
General	2-1	58
Road	2-2	59
Solid Waste	2-3	60
Library	2-4	61
Asphalt	2-5	62
Notes to Budgetary Comparison Schedules		63

(Continued)

Jackson Parish Police Jury

TABLE OF CONTENTS

	Exhibit	Page
SUPPLEMENTARY INFORMATION		65
COMBINING NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE		66
Combining Balance Sheet - By Fund Type	3	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - By Fund Type	4	68
NONMAJOR SPECIAL REVENUE FUNDS		69
Combining Balance Sheet	5	70
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	6	71
GENERAL		
Schedule of Compensation Paid Police Jurors	7	72
Schedule of Compensation, Benefits and Other Payments to Agency Head	8	73
Justice System Funding Schedule – Receiving Entity	9	74
OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*		75
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*		76-77
Schedule of Findings and Responses		78-79
OTHER INFORMATION		81
Corrective Action Plan for Current Year Findings and Responses		82
AGREED-UPON PROCEDURES		83
Independent Accountant's Report of Applying Statewide Agreed-Upon Procedures		84-92

(Concluded)

ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
P. O. Box 6075
Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201
Telephone: (318) 388-4422
Fax: (318) 388-4664
Toll-free: (888) 741-0205

The CPA.
Never Underestimate The Value.SM

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Sandra Harper, CPA, CFE
John Forsell, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

Independent Auditor's Report

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

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

Adverse Opinion on Aggregate Discretely Presented Component Units

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

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

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

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset), Schedule of Employer Contributions to Pension Plan, Budgetary Comparison Schedules, and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements of the primary government. The accompanying supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2026 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury’s internal control over financial reporting and compliance.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 25, 2026

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion
And Analysis (MD&A)

Our discussion and analysis of Jackson Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2025. Separate financial statements may be obtained from component units not included.

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

The assets and deferred outflows of resources of the Police Jury exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2025 by $26,390,019 (net position). Of this amount, $1,099,649 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

The Police Jury total net position changed $221,416. Significant changes during the current year in comparison with prior year include:

- Sales and use tax collections increased significantly within the Solid Waste and Asphalt funds due to continued consumer spending activity and stable local economic conditions. Solid Waste sales tax revenue exceeded the final budget by approximately $187 thousand, while Asphalt sales tax revenue exceeded budget expectations by approximately $135 thousand.
- The Police Jury continued to invest in infrastructure and public works projects during 2025, including resurfacing parish roads, capital improvements, and acquisition of leased construction equipment to improve operational efficiency and maintain parish road systems.
- The Police Jury completed the final payment on certificates of indebtedness during 2025, reducing outstanding long-term debt obligations. At the same time, lease financing was utilized for essential equipment acquisitions needed for parish operations.

The Jury believes that taxpayer's funds should be used for projects and maintenance that improve the quality of life for the citizens of Jackson Parish, not for hoarding funds. The Jury believes that it has sufficient net position to provide these programs for the near future.

Total spending for all our governmental activities was $9,965,847 for the year. Most of the Police Jury's property and sales taxes were used to support the net cost (after deducting restricted grants and fees charged to users) of these six areas: finance and administrative $660,451, other general government $987,008, public safety $754,865, public works $3,760,233, health and welfare $344,235, and culture and recreation $1,254,288.

At the end of 2025, the Police Jury's governmental funds reported combined fund balances of $11,107,027, a change of $539,106 in comparison with prior year. $911,325 or 8% of the combined fund balance is available for spending at the government's discretion (unassigned fund balance). 100% of the unassigned fund balance is reported in the general fund.

At the end of the current year, unrestricted fund balance (the total of the committed and unassigned components of fund balance) for the general fund was $1,211,335, or approximately 45% of total general fund expenditures.

NEW GASB STANDARD In the current fiscal year the Police Jury implemented Statement No. 102 - *Certain Risk Disclosures*, issued by the Government Accounting Standards Board. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued The adoption of this standard had no impact on the Police Jury's financial statements or notes to the financial statements.

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

Required Supplementary Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

Government-wide Financial Statements ↔ **Fund Financial Statements**

Notes to the Financial Statements

Required Supplementary Information

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
Schedule of Employer Contributions to Pension Plan
Notes to Required Supplemental Information for Pensions
Budgetary Information for Major Funds

Supplementary Information

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

Other Information

Other Reports Required by *Government Auditing Standards*

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

Reporting the Police Jury as a Whole

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

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

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

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

Reporting the Police Jury's Most Significant Funds

Fund Financial Statements The Police Jury's fund financial statements provide detailed information about the most significant funds - not the Police Jury as a whole. Some funds are required to be established by State law and by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes (like the solid waste fund). The Police Jury's governmental funds use the following accounting approach:

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

THE POLICE JURY AS A WHOLE As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The Police Jury's assets and deferred outflows of resources exceeded liabilities and deferred inflows by $26,390,019 (net position). Our analysis of the primary government focuses on the net position (Table 1) and change in net position (Table 2) of the Police Jury's governmental activities.

Table 1
Net Position
December 31,

	2025	2024	Variance	Percent of Change
Other assets	$ 12,270,970	$ 11,016,591	$ 1,254,379	11.4
Capital assets	15,530,884	16,389,438	(858,554)	(5.2)
Total assets	27,801,854	27,406,029	395,825	1.4
Deferred outflows of resources	408,758	788,324	(379,566)	(48.1)
Other liabilities	517,603	317,813	199,790	62.9
Long-term liabilities	1,059,199	1,591,182	(531,983)	(33.4)
Total liabilities	1,576,802	1,908,995	(332,193)	(17.4)
Deferred inflows of resources	243,791	116,755	127,036	108.8
Net position:				
Net investment in capital assets	15,193,462	15,730,711	(537,249)	(3.4)
Restricted	10,096,908	8,878,881	1,218,027	13.7
Unrestricted	1,099,649	1,559,011	(459,362)	(29.5)
Total net position	$ 26,390,019	$ 26,168,603	$ 221,416	0.8

The largest portion of the Police Jury's net position ($15,193,462 or 58%) less any related outstanding debt that was used to acquire those assets. The Police Jury uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the Police Jury's investments in capital assets are 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.

An additional portion of the Police Jury's combined net position ($10,096,908 or 38%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $1,099,649 is unrestricted net position and may be used to meet the Police Jury's obligations to its citizens and creditors.

At the end of the current fiscal year, the Police Jury is able to report positive balances in all reported categories of net position. The same situation held true for the prior fiscal year.

Governmental Activities The Police Jury's overall net position changed $221,416 from the prior year. The reasons for this overall decrease are as follows:

- Public works expenditures remained the largest operational function of the Police Jury as continued road maintenance, drainage work, and infrastructure improvements were performed throughout the parish. These costs were partially offset by grant revenues, transportation funding, and charges for services.
- Depreciation expense of approximately $2.4 million exceeded current year capital asset additions of approximately $1.6 million, resulting in a net reduction in capital assets reported in governmental activities.
- General revenues remained stable during 2025 due primarily to strong ad valorem tax collections of $4.4 million and sales tax collections of approximately $2.9 million. These revenues helped offset increases in operating expenditures within public safety, culture and recreation, and general government activities.

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

	2025	2024	Variance	Percent of Change
Revenues:				
Program revenues:				
Charges for services	$ 461,950	$ 427,495	$ 34,455	8.1
Operating grants and contributions	823,578	490,344	333,234	68.0
Capital grants and contributions	458,096	-	458,096	100.0
General revenues:				
Ad valorem taxes	4,353,741	3,866,940	486,801	12.6
Sales taxes	2,936,677	2,669,154	267,523	10.0
Severance taxes	583,184	663,924	(80,740)	(12.2)
Interest and investment earnings	144,092	123,517	20,575	16.7
Miscellaneous	425,945	419,521	6,424	1.5
Total revenues	10,187,263	8,660,895	1,526,368	17.6
Functions/Program Expenses:				
General government:				
Legislative	144,898	153,809	(8,911)	(5.8)
Judicial	293,780	279,584	14,196	5.1
Elections	27,995	63,139	(35,144)	(55.7)
Finance and administrative	660,451	742,607	(82,156)	(11.1)
Other general government	987,008	987,492	(484)	(0.0)
Public safety	754,865	658,544	96,321	14.6
Public works	5,261,982	5,169,503	92,479	1.8
Health and welfare	440,616	130,518	310,098	237.6
Culture and recreation	1,364,475	1,541,811	(177,336)	(11.5)
Interest on long-term debt	29,777	40,576	(10,799)	(26.6)
Total expenses	9,965,847	9,767,583	198,264	2.0
Increase (decrease) in net position	221,416	(1,106,688)	1,328,104	(120.0)
Net Position, beginning	26,168,603	27,275,291	(1,106,688)	(4.1)
Net Position, ending	$ 26,390,019	$ 26,168,603	$ 221,416	0.8

As reported in the Statement of Activities, the cost of all of our governmental activities this year was $9,965,847, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes and other general revenues was only $8,222,223 because some of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions $1,281,674; by those charged for services $461,950.

In Table 3, we have presented the cost of each of the Police Jury's six largest functions for fiscal year ended December 31, 2025 - finance and administration, other general government, public safety, public works, health and welfare, and culture and recreation, as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3
For the Years Ended December 31,
Governmental Activities

	Total Cost of Services 2025	Net Cost of Services 2025	Total Cost of Services 2024	Net Cost of Services 2024
Finance and administration	$ 660,451	$ 660,451	$ 742,607	$ 742,607
Other general government	987,008	987,008	987,492	987,492
Public safety	754,865	754,865	658,544	658,544
Public works	5,261,982	3,760,233	5,169,503	4,386,671
Health and welfare	440,616	344,235	130,518	38,897
Culture and recreation	1,364,475	1,254,288	1,541,811	1,436,993
All others	496,450	461,143	537,108	598,540
Totals	$ 9,965,847	$ 8,222,223	$ 9,767,583	$ 8,849,744

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

As the Police Jury completed this year, our governmental funds reported a combined fund balance of $11,107,027 which is a change of $539,106 from last year. The primary reasons for the changes in fund balances are:

The General fund is our principal operating fund. The fund balance of the General fund changed $(496,953) from the $1,955,389 reported in prior year to $1,458,436. During the current year, significant changes for the General fund included lower than anticipated severance tax revenues, which were approximately $207 thousand below budget expectations, along with increased public safety and judicial expenditures. General fund revenues were also impacted by decreases in ad valorem tax collections compared to budget estimates.

The Road fund is our road maintenance and construction fund. The Road's fund balance changed from $2,054,777 to $2,175,297. This change was primarily attributable to transfers in from other funds and lease financing utilized for equipment purchases and infrastructure maintenance activities. The Road fund also benefited from parish transportation funding that exceeded budget estimates.

The Solid Waste fund is used to collect, dispose, and maintain garbage throughout Jackson Parish. The Solid Waste's fund balance changed from $1,792,517 to $2,403,268. In the current year, Solid Waste experienced strong sales tax collections that exceeded the final budget by approximately $187 thousand while maintaining expenditures below budgeted levels. This increase helped strengthen the financial position of the Solid Waste Fund.

The Library fund accounts for the parish library activities. The Library's fund balance changed $(114,369) from $1,715,201 to $1,600,832. This change is primarily due to the continued operational and maintenance costs associated with providing library services to parish residents. While revenues remained relatively stable, expenditures exceeded current year revenues.

The Asphalt fund accounts for asphalting parish roads. The fund balance of the Asphalt fund changed from $1,077,391 to $1,992,607. The Asphalt fund experienced increased sales tax collections and positive operating results during the current year. Asphalt revenues exceeded final budget estimates primarily due to higher sales tax collections and increased miscellaneous revenues.

Budgetary Highlights Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. (A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received for the General Fund and major special revenue funds with legally adopted budgets is provided later in this report).

Budgeted revenues for the General fund's final budget were $6 thousand less than the original budget. This is mainly due to the decrease in amounts budgeted for state aid grants ($66 thousand), partially offset by an increase in other taxes, penalties and interest ($37 thousand) and in miscellaneous revenues ($10 thousand). These amendments were made to more accurately reflect anticipated operating revenues and current year's collection trends as additional financial information became available during the fiscal year. The original budget was adopted conservatively due to uncertainties related to state funding levels and economic conditions. The original budget was adopted in 2024. The Jury does not consider funds in the Statutory Reserve when building the budget. These funds are set aside for bona fide emergency use.

Budgeted expenditures for the General fund's final budget were $218 thousand less than the original budget. This was mainly due to decreasing the budget for finance and administration ($68 thousand), public works ($66 thousand), and culture and recreation ($167 thousand) and by increasing the budget for other general government ($62 thousand). These amendments accommodated revised project timelines, delayed capital activity, and updated operational spending estimates throughout the fiscal year.

In comparing the General fund's final budget to actual results, the actual revenues were less than the budgeted amounts by $269 thousand. This was mainly due to timing and estimated final revenues. Budgeted expenditures were $32 thousand less than the actual expenditures mainly due to timing and estimated final expenditures. The Polce Jury deemed it prudent to budget conservatively.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets At December 31, 2025, the Police Jury had $15,530,884 invested in a broad range of capital assets, including land, buildings, furniture and equipment and infrastructure assets such as roads and bridges. This amount represents a net decrease (including additions, deductions, and depreciation) of $858,554 or 5.2%, from last year.

Capital Assets at Year End
Governmental Activities

	2025	2024	Variance	Percent of Change
Land	$ 591,339	$ 594,339	$ (3,000)	(0.5)
Construction in progress	80,334	59,020	21,314	36.1
Buildings & Improvements	6,238,519	6,619,445	(380,926)	(5.8)
Vehicles	790,546	837,277	(46,731)	(5.6)
Equipment/Machinery/Furniture	1,695,841	1,969,734	(273,893)	(13.9)
Infrastructure/Roads	5,804,358	5,991,430	(187,072)	(3.1)
Intangible assets: Leases	329,947	318,193	11,754	3.7
Total net capital assets	$ 15,530,884	$ 16,389,438	$ (858,554)	(5.2)

This year's major additions include resurfacing of parish roads and leased construction equipment. Additional information on the Police Jury's capital assets can be found in Note 5 of this report.

Debt During this year, the Police Jury made final payment on its certificates of indebtedness of $340,000.

Police Jury has entered into lease agreements for the right-to-use various vehicles and equipment that were required to be reported as a lease liability. The lease agreements range from 3 to 5 years with interest rates ranging from 4.9% to 8.0%. At December 31, 2025, the lease liability was $337,422.

The Police Jury also has an obligation for the landfill closure liability at year end. The landfill liability at December 31, 2025 is $444,125. We present more detailed information about the landfill closure liability in Note 10 of this report.

Additional information on the Police Jury's long-term debt can be found in Note 8 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Our elected and appointed officials and citizens consider many factors when setting the Police Jury's budget and tax rates. One of the most crucial factors affecting the budget is our ad valorem and sales tax collections. We originally budgeted minor changes in next year's budget for ad valorem and sales tax collections. Approximately 70% of total revenue is from ad valorem and sales taxes. The Jackson Parish Police Jury has adopted a budget for 2026 based on historical data and anticipated activities.

The Police Jury completed Phase I of the three-phase Lakeshore Drive construction project during 2025. In March 2026, the Police Jury awarded the construction contract for Phase II in the amount of $555,875. Funding for Phase II includes $495,229 from a state grant, with the remaining costs to be funded from local sources. Phase III, the final phase of the project is expected to commence in 2027.

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, and investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact the Secretary-Treasurer at the Jackson Parish Police Jury, 160 Industrial Drive, Jonesboro, Louisiana 71251, telephone number (318) 259-2361.

This page intentionally left blank.

BASIC FINANCIAL STATEMENTS

Government-wide
Financial Statements (GWFS)

JACKSON PARISH POLICE JURY

STATEMENT OF NET POSITION
December 31, 2025

Statement A

	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES
ASSETS:	
Cash and cash equivalents	$ 6,034,369
Investments	1,066,108
Receivables	4,821,535
Prepaid items	69,369
Net pension asset	279,589
Capital Assets:	
Land and construction in progress	671,673
Capital assets, net of depreciation	14,859,211
TOTAL ASSETS	27,801,854
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred outflows related to pensions	408,758
TOTAL DEFERRED OUTFLOWS OF RESOURCES	408,758
LIABILITIES:	
Accounts, salaries, and other payables	496,486
Security deposits	21,117
Long-term liabilities:	
Due within one year:	
Long-term debt: Leases, and compensated absences	374,867
Due in more than one year:	
Long-term debt: Leases, compensated absences, and landfill closure	684,332
TOTAL LIABILITIES	1,576,802
DEFERRED INFLOWS:	
Deferred inflows related to pensions	243,791
TOTAL DEFERRED INFLOWS	243,791
NET POSITION:	
Net investment in capital assets	15,193,462
Restricted for:	
Roads	4,338,568
Waste management	2,403,268
Library	1,686,408
Health unit	452,233
Opioid abatement	11,925
Landfill closure	892,985
Tourism	133,779
Pavilion/Riding Arena	173,133
Grand jury and witness fees	4,609
Unrestricted	1,099,649
TOTAL NET POSITION	$ 26,390,019

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

JACKSON PARISH POLICE JURY

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Statement B

	EXPENSES	PROGRAM REVENUES: CHARGES FOR SERVICES	PROGRAM REVENUES: OPERATING GRANTS AND CONTRIBUTIONS	PROGRAM REVENUES: CAPITAL GRANTS AND CONTRIBUTIONS	PRIMARY GOVERNMENT GOVERNMENTAL ACTIVITIES NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental Activities:					
General government:					
Legislative	$ 144,898	$ -	$ -	$ -	$ (144,898)
Judicial	293,780	20,907	14,400	-	(258,473)
Elections	27,995	-	-	-	(27,995)
Finance and administrative	660,451	-	-	-	(660,451)
Other general government	987,008	-	-	-	(987,008)
Public safety	754,865	-	-	-	(754,865)
Public works	5,261,982	399,614	644,039	458,096	(3,760,233)
Health and welfare	440,616	-	96,381	-	(344,235)
Culture and recreation	1,364,475	41,429	68,758	-	(1,254,288)
Interest on long-term debt	29,777	-	-	-	(29,777)
Total Governmental Activities	$ 9,965,847	$ 461,950	$ 823,578	$ 458,096	(8,222,223)
General revenues:					
Taxes:					
Ad valorem					4,353,741
Sales and use					2,936,677
State revenue sharing					93,334
Severance					583,184
Miscellaneous					248,940
Licenses and permits					10,641
Interest and investment earnings					144,092
Miscellaneous					73,030
Total general revenues					8,443,639
Change in net position					221,416
Net position - beginning					26,168,603
Net position - ending					$ 26,390,019

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

This page intentionally left blank.

BASIC FINANCIAL STATEMENTS

Fund Financial Statements (FFS)

JACKSON PARISH POLICE JURY

GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2025

	GENERAL	ROAD	SOLID WASTE
ASSETS:			
Cash and cash equivalents	$ 414,379	$ 1,286,995	$ 2,119,918
Investments	173,133	-	-
Receivables	1,190,738	1,057,688	330,461
Prepaid items	69,369	-	-
TOTAL ASSETS	1,847,619	2,344,683	2,450,379
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	291,517	58,488	47,111
Security deposits	1,500	19,617	-
TOTAL LIABILITIES	293,017	78,105	47,111
Deferred Inflows of Resources:			
Unavailable Revenue-property taxes	96,166	91,281	-
TOTAL DEFERRED INFLOWS OF RESOURCES	96,166	91,281	-
Fund balances:			
Nonspendable	69,369	-	-
Restricted	177,742	2,175,297	2,403,268
Committed	300,000	-	-
Unassigned	911,325	-	-
TOTAL FUND BALANCES	1,458,436	2,175,297	2,403,268
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,847,619	$ 2,344,683	$ 2,450,379

Statement C

LIBRARY	ASPHALT	NONMAJOR GOVERNMENTAL	TOTAL
$ 773,955	$ 995,082	$ 444,040	$ 6,034,369
-	-	892,975	1,066,108
967,817	1,112,603	162,228	4,821,535
-	-	-	69,369
1,741,772	2,107,685	1,499,243	11,991,381
55,364	35,695	8,311	496,486
-	-	-	21,117
55,364	35,695	8,311	517,603
85,576	79,383	14,345	366,751
85,576	79,383	14,345	366,751
-	-	-	69,369
1,600,832	1,992,607	1,476,577	9,826,323
-	-	10	300,010
-	-	-	911,325
1,600,832	1,992,607	1,476,587	11,107,027
$ 1,741,772	$ 2,107,685	$ 1,499,243	$ 11,991,381

This page intentionally left blank.

JACKSON PARISH POLICE JURY

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

Statement D

Total fund balance, governmental funds		$ 11,107,027
Amounts reported for governmental activities in the Statement of Position are different because:		
The cost of capital assets (land, buildings, furniture and equipment and infrastructure) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Police Jury as a whole. The cost of those capital assets is allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.		
Costs of capital assets	$ 53,473,483	
Accumulated depreciation	(37,942,599)	15,530,884
Long-term assets that are not available to pay current period expenditures are reported as deferred inflows of resources: unavailable revenue - property taxes in the governmental funds and are reported as revenue in the government-wide statements.		366,751
Net pension asset is not available to pay current period expenditures and therefore are not reported in the governmental funds.		279,589
Deferred outflows of resources are not available to pay current period expenditures and accordingly are not reported in the governmental funds.		408,758
Deferred inflows of resources are not due and payable in the current period and accordingly are not reported in the governmental funds.		(243,791)
Long-term liabilities applicable to the Police Jury's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - Net Position.		
Long-term liabilities balances at December 31, 2025 are:		
Lease liability	(337,422)	
Compensated absences payable	(277,652)	
Estimated liability for landfill closure	(444,125)	(1,059,199)
Net position of governmental activities		$ 26,390,019

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

JACKSON PARISH POLICE JURY

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

	GENERAL	ROAD	SOLID WASTE
REVENUES			
Local Sources:			
Taxes:			
Ad valorem	$ 1,079,790	$ 1,024,887	$ -
Sales and use	-	-	1,762,006
Other taxes, penalties and interest	219,908	-	-
Licenses and permits	10,641	-	-
Intergovernmental revenues:			
State funds:			
Severance taxes	583,184	-	-
Parish transportation funds	-	266,825	-
State revenue sharing	25,579	24,060	-
State aid grants	41,700	-	249,914
Fees, charges, and commissions for services	34,007	-	399,614
Fines and forfeitures	2,217	-	-
Miscellaneous revenues	154,986	31,003	17,583
Use of money and property	19,638	16,506	20,611
TOTAL REVENUES	2,171,650	1,363,281	2,449,728
EXPENDITURES			
Current:			
General government:			
Legislative	144,898	-	-
Judicial	289,890	-	-
Elections	27,995	-	-
Finance and administration	547,797	-	-
Other general government	850,952	-	-
Public safety	754,865	-	-
Public works	27,300	1,464,319	1,651,939
Health and welfare	7,756	-	-
Culture and recreation	-	-	-
Capital outlay	-	469,639	154,665
Debt service:			
Principal retirement	15,001	158,902	27,797
Interest and bank charges	2,149	19,540	4,576
TOTAL EXPENDITURES	2,668,603	2,112,400	1,838,977
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	$ (496,953)	$ (749,119)	$ 610,751

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

Statement E

LIBRARY	ASPHALT	NONMAJOR GOVERNMENTAL	TOTAL
$ 960,828	$ 891,286	$ 161,056	$ 4,117,847
-	1,174,671	-	2,936,677
-	-	-	219,908
-	-	-	10,641
-	-	-	583,184
-	-	-	266,825
22,758	20,937	-	93,334
-	-	485,871	777,485
26,112	-	-	459,733
-	-	-	2,217
48,602	101,981	96,739	450,894
28,197	16,002	43,138	144,092
1,086,497	2,204,877	786,804	10,062,837
-	-	-	144,898
-	-	-	289,890
-	-	-	27,995
-	-	-	547,797
-	-	-	850,952
-	-	-	754,865
-	242,907	-	3,386,465
-	-	451,937	459,693
1,200,866	-	29,318	1,230,184
-	211,546	644,060	1,479,910
-	-	340,000	541,700
-	-	3,512	29,777
1,200,866	454,453	1,468,827	9,744,126
$ (114,369)	$ 1,750,424	$ (682,023)	$ 318,711

(Continued)

JACKSON PARISH POLICE JURY

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

	GENERAL	ROAD	SOLID WASTE
OTHER FINANCING SOURCES (USES)			
Transfers in	$ -	$ 649,244	$ -
Transfers out	-	-	-
Leases (as lessee)	-	220,395	-
Total Other Financing Sources (Uses)	-	869,639	-
Net Change in Fund Balances	(496,953)	120,520	610,751
FUND BALANCES - BEGINNING	1,955,389	2,054,777	1,792,517
FUND BALANCES - ENDING	$ 1,458,436	$ 2,175,297	$ 2,403,268

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

Statement E

LIBRARY	ASPHALT	NONMAJOR GOVERNMENTAL	TOTAL
$ -	$ -	$ 185,964	$ 835,208
-	(835,208)	-	(835,208)
-	-	-	220,395
-	(835,208)	185,964	220,395
(114,369)	915,216	(496,059)	539,106
1,715,201	1,077,391	1,972,646	10,567,921
$ 1,600,832	$ 1,992,607	$ 1,476,587	$ 11,107,027

(Concluded)

JACKSON PARISH POLICE JURY

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

Statement F

Total net change in fund balances - governmental funds		$ 539,106
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the period:		
Capital outlay	$ 1,552,447	
Depreciation expense	(2,408,001)	(855,554)
In the Statement of Activities, scrapping of capital assets are reported as a gain or (loss) of net book value. Whereas in the governmental funds, there is no recognition because there is no inflow/outflow of current financial resources:		
Cost of assets scrapped	(683,454)	
Accumulated depreciation	680,454	
Net loss		(3,000)
Some revenues in the statement of activities do not provide current financial resources and are not reported as revenues in the governmental funds; whereas other revenues may be reported in the statement of activities in prior periods but are reported as current financial resources in the governmental funds.		
Property taxes		235,894
The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal payments	541,700	
Lease proceeds	(220,395)	321,305
In the Statement of Activities, the estimated liability and expense for landfill closure is based on the landfill capacity to used to date. Whereas in the governmental funds, there is no recognition because there is no inflow/outflow of current financial resources.		(42,331)
The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.		31,438
In the Statement of Activities, certain operating expenses-compensated absences (vacations and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		(5,442)
Change in net position of governmental activities		$ 221,416

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

INDEX

Page

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 34
A. REPORTING ENTITY 34
B. FUNDS 35
C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING 36
D. ENCUMBRANCES 37
E. CASH, CASH EQUIVALENTS, AND INVESTMENTS 37
F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES 37
G. ELIMINATION AND RECLASSIFICATIONS 38
H. INVENTORIES AND PREPAID ITEMS 38
I. CAPITAL ASSETS 38
J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES 38
K. COMPENSATED ABSENCES 39
L. LONG-TERM LIABILITIES 39
M. LEASES 39
N. RESTRICTED NET POSITION 40
O. FUND BALANCES OF FUND FINANCIAL STATEMENTS 40
P. INTERFUND TRANSACTIONS 41
Q. SALES TAXES 41
R. USE OF ESTIMATES 41
NOTE 2 - LEVIED TAXES 41
NOTE 3 - DEPOSITS AND INVESTMENTS 42
NOTE 4 - RECEIVABLES 43
NOTE 5 - CAPITAL ASSETS 44
NOTE 6 - PENSION PLAN 44
NOTE 7 - ACCOUNTS, SALARIES, AND OTHER PAYABLES 48
NOTE 8 - LONG-TERM DEBT 49
NOTE 9 - LEASE LIABILITY 49
NOTE 10 - SOLID WASTE LANDFILL COSTS 49
NOTE 11 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY) 50
NOTE 12 - LITIGATION AND CLAIMS 50
NOTE 13 - RISK MANAGEMENT 50
NOTE 14 - OPIOID SETTLEMENT 50
NOTE 15 - TAX ABATEMENTS 51
NOTE 16 - FUND BALANCE CLASSIFICATION DETAILS 51
NOTE 17 - NEW GASB STANDARD 51
NOTE 18 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY 52
NOTE 19 - SUBSEQUENT EVENTS 52

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

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

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

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

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

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

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

Component Unit	Method of Inclusion	Fiscal Year End	Criteria Used
Included within the reporting entity:			
Jackson Parish Library	Blended	December 31, 2025	1a
Not included within the reporting entity:			
Jackson Parish Hospital Service District #1	Not included	September 30, 2025	1a
Jackson Parish Recreation District	Not included	December 31, 2025	1a
Ward 2 Fire Protection District	Not included	December 31, 2025	1a
Ward 3 Fire Protection District	Not included	December 31, 2025	1a
Ward 4 Fire Protection District	Not included	December 31, 2025	1a
Quitman Fire Protection District No. 1	Not included	December 31, 2025	1a
Jonesboro Fire Protection District No. 1	Not included	June 30, 2025	1a
Jackson Parish Ambulance Service District	Not included	December 31, 2025	1a
Jackson Parish Watershed District	Not included	December 31, 2025	1a
Jackson Parish Assessor	Not included	December 31, 2025	2
Jackson Parish Clerk of Court	Not included	June 30, 2025	2

The Police Jury has chosen not to include the component units listed above in its basic financial statements. The financial statements only present data of the primary government; however, the data of the component units is necessary in order for the Police Jury to report in conformity with GAAP. If these component units were included, it would be through discrete presentation. Separate financial statements may be obtained from the respective governments.

Considered in the determination of component units of the reporting entity were the Jackson Parish Police Jury, Jackson Parish Communications District, Jackson Parish Sales Tax Agency, Jackson Parish Council on Aging, Jackson Parish Sheriff, the District Attorney and Judges for the Second Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Jackson Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Jackson Parish Police Jury.

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

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

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

Road - The Road fund accounts for maintenance of parish highways, streets and bridges. Funding is provided by a parish-wide ad valorem tax, parish transportation funds provided by the State, state revenue sharing funds, issuance of debt, operation transfers from the General and Asphalt funds, interest earned on investments, and miscellaneous revenues.

Solid Waste - The Solid Waste fund accounts for the construction, maintenance, and operation of the solid waste system. Funding is provided by a parish-wide sales tax, fees charged for services, interest on investments, and other miscellaneous revenues.

Library - The Library fund accounts for maintenance and operation of the parish library. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, State Library of Louisiana funds, interest earned on investments, and fine and program revenues.

Asphalt - The Asphalt fund accounts for asphalting parish roads. Financing is provided by a parish-wide ad valorem tax, sales and use tax, state revenue sharing funds, miscellaneous revenues and interest earned on investments.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS) The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflows/outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities and deferred inflows/outflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." Fiduciary funds are not included in the government-wide financial statements.

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

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

Fund Financial Statements (FFS)

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

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The governmental funds use the following practices in recording revenues and expenditures:

Revenues Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar-year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are susceptible to accrual.

Federal and state grants are recognized when the Police Jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured, and the interest is available.

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

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

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

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

D. ENCUMBRANCES Outstanding encumbrances' lapse at year-end. Authorization for the eventual expenditure will be included in the following year's budget appropriations. Encumbrance accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

E. CASH, CASH EQUIVALENTS, AND INVESTMENTS Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments are reported at fair value, except for non-negotiable certificates of deposit, which are reported at cost in accordance with GASB Statement No. 31.

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

G. ELIMINATION AND RECLASSIFICATIONS In the process of aggregating data for the statement of net position and the statement of activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities' column.

H. INVENTORIES AND PREPAID ITEMS Inventories are valued at cost using the first-in/first-out method and consist of expendable supplies. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the governmental-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. CAPITAL ASSETS Capital assets are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value) for items over the thresholds listed below. Donated capital assets are recorded at their acquisition value at the date of donation. General and infrastructure assets (e.g. roads, bridges, and other assets that are immovable and of value only to the government) are capitalized and valued at historical cost or estimated historical cost. The Police Jury elected not to retroactively report major general infrastructure assets. Interest during construction was not capitalized on capital assets. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Asset Category	Threshold	Useful Life
Vehicles	$ 5,000	7 years
Heavy Equipment: Machinery/Device	5,000	5 years
Heavy Equipment: Industrial Fixture	10,000	25 years
Building Purchase or Construction	15,000	40 years
Building Improvements	15,000	20 years
Infrastructure: Land Improvements	15,000	15 years
Infrastructure: Parish Roads	20,000	10 years
Infrastructure: Model Bin Site	20,000	20 years
Office Equipment/Furniture	5,000	7 years
Computers/IT Equipment	5,000	3 years
Internal Use Software (Minor)	5,000 to 25,000	5 years
Internal Use Software (Major)	Over 25,000	10 years
Books, Periodicals and Law Books	5,000	5 years
Library Books/Equipment/Furniture	1,000	3 to 7 years

In cases where a purchase is made and the specific life expectancy is established that does not agree to the above table, the useful life will be adjusted to match the established life of the asset.

J. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of* resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow or resources (expense/expenditure) until then. The Police Jury has one item, deferred outflows related to pensions that qualifies in this category and is reported only in the governmental activities as a component of unrestricted net position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

The Police Jury has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable* revenue, is reported only in the governmental funds balance sheet as unavailable property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The Police Jury also has one item, deferred inflows related to pensions that qualifies in this category and is reported only in the governmental activities as a component of unrestricted net position.

K. COMPENSATED ABSENCES The Police Jury recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation
All full-time employees of the Police Jury earn annual leave at rates varying from ten to twenty-one days per year, depending on length of service. Employees may accumulate and carry forward no more than twenty days of annual leave. Upon retirement, resignation, termination or death, an employee (or beneficiary) will be paid for a maximum of 160 hours (20 days) of unused vacation leave that an employee has accrued on the date of his/her separation.
.
Full-time employees of the Jackson Parish Library earn from ten to 20 days of annual leave, depending on their length of service with the library. Part-time employees working 20 hours or more per week earn one-half of full-time employee leave each year. Vacation leave can be accumulated up to 25 days.

Sick Leave
All full-time permanent employees earn five to twenty-one days of sick leave each year. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave of up to 25 days is paid to employees. All 12-month employees of the Jackson Parish Library earn 12 days of sick leave each year. Sick leave can be accumulated up to 60 days. Sick leave lapses upon termination of employment.

L. LONG-TERM LIABILITIES Bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond and lease proceeds are reported as an other financing source. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. Deferred gains on refunding are capitalized and amortized over the life of refunding only in the governmental activities.

For purposes measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the accrual basis, the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. LEASES The Police Jury is a lessee for non-cancellable leases of vehicles. The Police Jury recognizes a lease liability and an intangible right-to-use lease assets in the government-wide financial statements. The Police Jury recognizes lease liabilities with an initial individual value of $5,000 or more.

At the commencement of a lease, the Police Jury initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted by the lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Police Jury determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Police Jury uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Police Jury generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Police Jury is reasonably certain to exercise.

The Police Jury monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

N. RESTRICTED NET POSITION For the government-wide statement of net position, net position is reported as restricted if either of the following conditions exist:

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

It is the Police Jury's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Restricted net position reported in the statement of net position for roads, waste management, library, and health unit are restricted by enabling legislation.

O. FUND BALANCES OF FUND FINANCIAL STATEMENTS GASB 54 requires the fund balance amounts to be reported within the fund balance categories as follows:

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

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

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

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

Unassigned: Fund balance that is the residual classification for the general fund.

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

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

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

Q. SALES TAXES The Police Jury has a 4/10% sales and use tax, which was passed by the voters on April 20, 1996, for a period of ten years. The net proceeds of the tax (after necessary costs of collection) are to be used to black top or seal parish roads and streets. The Policy Jury has a 6/10% sales and use tax, which was passed by the voters on April 20, 1996 for a period of 10 years. The net proceeds of the tax (after necessary costs of collection) are to be used for waste management. Both of these sales taxes were renewed in 2005, in 2015, and again in 2025 for a period of 10 years.

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

NOTE 2 - LEVIED TAXES The Police Jury levies taxes on real and business personal property located within Jackson Parish's boundaries. Property taxes are levied by the Police Jury on property values assessed by the Jackson Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Jackson Parish sheriff's office bills and collects property taxes for the Police Jury. Collections are remitted to the Police Jury monthly.

<u>Property Tax Calendar</u>	
Jury Levy date	July 15, 2025
Tax bills mailed	October 15, 2025
Due date	December 31, 2025
Lien date	January 1, 2025
Tax sale date, 2024 delinquent property	May 14, 2025

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

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

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed in 2024. Total assessed value was $220,489,610 in calendar year 2025. Louisiana state law exempts the first $75,000 of the assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was $25,162,174 of the assessed value in calendar year 2025.

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

All property taxes are recorded in the general, road, library, asphalt, and nonmajor governmental (health unit) funds. Revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Available means due, or past due, and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivables are considered available because they are substantially collected within 60 days subsequent to year-end.

The tax roll is prepared by the parish tax assessor in November of each year; therefore, the amount of 2025 property taxes to be collected occurs in December and January and February of the next year. Historically, virtually all ad valorem taxes receivable were collected since they are secured by property; therefore, there is no allowance for uncollectible taxes.

The following is a summary of the maximum millages allowed and the amounts levied for ad valorem taxes for the year ended December 31, 2025:

	Adjusted Maximum Millage	Levied Millage	Expiration Date
Parish-wide taxes:			
Parish general	5.90	5.90	Statutory
Roads and bridges	5.60	5.60	2029
Road asphalt/paving	4.87	4.87	2029
Library & bookmobile	9.79	5.25	2028
Health Unit	0.88	0.88	2032
Forest protection	8 cents/acre	8 cents/acre	-

NOTE 3 – DEPOSITS AND INVESTMENTS

DEPOSITS

At December 31, 2025, the Police Jury's book value of deposits was of $7,100,477. These deposits are reported as follows: Statement A – cash and cash equivalents, $6,034,369 and Statement A - investments, $1,066,108 (time deposits). Deposits are stated at cost, which approximates fair value. 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.

Custodial Credit Risk-Deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2025, the Police Jury had a bank balance of

$7,127,318 of which $6,377,318 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Police Jury's name.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon request. The Police Jury's policy does not address custodial credit risk.

INVESTMENTS

At year-end, the Police Jury's investments consisted solely of non-negotiable certificates of deposit with financial institutions. Because these certificates of deposit are nonparticipating contracts, they are reported at cost.

Interest rate risk: Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. The Police Jury's certificates of deposit mature on May 6, 2026 and January 25, 2027 and both have an early withdrawal penalty clause. The certificates of deposit earn an annual percentage yield of 3.35% and 4.28%, respectfully. The Police Jury policy does not address interest rate risk.

NOTE 4 - RECEIVABLES The following is a summary of receivables at December 31, 2025:

	Ad Valorem	Sales Tax	State	Other local	Total
General	$ 1,087,644	$ -	$ 94,956	$ 8,138	$ 1,190,738
Road	1,032,341	-	25,347	-	1,057,688
Solid Waste	-	322,248	-	8,213	330,461
Library	967,817	-	-	-	967,817
Asphalt	897,769	214,834	-	-	1,112,603
Nonmajor Governmental	162,228	-	-	-	162,228
Total	$ 4,147,799	$ 537,082	$ 120,303	$ 16,351	$ 4,821,535

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

NOTE 5 - CAPITAL ASSETS The capital assets activity for the year ended December 31, 2025, are as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 594,339	$ -	$ 3,000	$ 591,339
Construction in progress	59,020	644,060	622,746	80,334
Total capital assets, not being depreciated	653,359	644,060	625,746	671,673
Capital assets, being depreciated:				
Buildings & Improvements	12,287,395	-	15,450	12,271,945
Vehicles	3,397,542	154,665	97,345	3,454,862
Equipment/machinery/furniture	6,712,745	72,537	87,214	6,698,068
Infrastructure/Roads	28,807,108	1,083,536	274,568	29,616,076
Intangible assets:				
Lease vehicles	355,189	-	-	355,189
Lease equipment/machinery/furniture	391,152	220,395	205,877	405,670
Total capital assets, being depreciated	51,951,131	1,531,133	680,454	52,801,810
Less accumulated depreciation:				
Buildings & Improvements	5,667,950	380,926	15,450	6,033,426
Vehicles	2,560,265	201,396	97,345	2,664,316
Equipment/machinery/furniture	4,743,011	346,430	87,214	5,002,227
Infrastructure/Roads	22,815,678	1,270,608	274,568	23,811,718
Intangible assets:				
Lease vehicles	186,363	81,116	-	267,479
Lease equipment/machinery/furniture	241,785	127,525	205,877	163,433
Total	36,215,052	2,408,001	680,454	37,942,599
Total capital assets, being depreciated, net	15,736,079	(876,868)	-	14,859,211
Governmental activities capital assets, net	$16,389,438	$ (232,808)	$ 625,746	$ 15,530,884

Depreciation/amortization expense was charged to the functions/programs of the governmental activities of the Police Jury as follows:

Judicial	$ 3,890
Finance and administrative	107,050
Other general government	136,230
Public works	1,897,794
Health and welfare	14,342
Culture and recreation	248,695
Total	$ 2,408,001

NOTE 6 - PENSION PLAN The Police Jury is a participating employer in a statewide, public employee retirement system, the Parochial Employees' Retirement System of Louisiana (System). The System has a separate board of trustees and administers a cost-sharing, multiple-employer defined benefit pension plan. The System is composed of two plans, Plan A and Plan B, with separate asset and benefit provisions. All employees of the Police Jury are members of Plan A. The authority to establish and amend the benefit terms of the System was granted to the Board of Trustees and the Louisiana Legislature by Title 11 of the Louisiana Revised Statutes. The System issues a public report that includes financial statements and required supplementary information. Copies of the report for the System may be obtained at www.persla.org.

General Information about the Pension Plan

Plan Descriptions/Benefits Provided

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

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

Generally, the monthly amount of the retirement allowance shall consist of an amount equal to 3% of the member's final average compensation multiplied by the member's years of creditable service. However, under certain conditions as outlined in the statutes the benefits are limited to specified amounts.

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

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

Deferred Retirement Option Plan

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

Cost-of-Living Adjustments

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

Contributions

Contributions for all members are established by statute at 9.5% of compensation and are deducted from the member's salary and remitted by the participating employer. According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2025, the actuarially determined contribution rate was 7.52% of member's compensation. However, the actual rate for fiscal year ending December 31, 2025 was 11.00% or $236,651. According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities. The Police Jury's proportionate share of non-employer contributions was $29,032 and was recognized as revenue by the Police Jury.

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

At December 31, 2025, the Police Jury reported a net pension liability (asset) of $(279,589) for its proportionate share of the net pension liability (asset) (NPL). The NPL will be liquidated through contributions to the pension plan from the governmental fund in which the related salary was paid. The NPL was measured as of December 31, 2024, and the total pension liability used to calculate the NPL was determined by actuarial valuations as of that date. The Police Jury's proportions of the NPL were based on projections of the Police Jury's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined. As of December 31, 2024, the most recent measurement date, the Police Jury's proportion was 0.278024% and the changes in proportion from the prior measurement date was an increase of 0.006748%.

For the year ended December 31, 2025, the Police Jury recognized a total pension expense of $234,245. The Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions as components of unrestricted net position from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	$ 170,620	$ 24,304
Changes in assumptions	-	30,765
Net difference between projected and actual earnings on pension plan investments	-	184,109
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,487	4,613
Employer contributions subsequent to the measurement date	236,651	-
Total	$ 408,758	$ 243,791

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

Year Ended December 31,	Amount
2026	$ 102,828
2027	248,820
2028	(284,591)
2029	(138,741)

Actuarial Assumptions: A summary of the actuarial methods and assumptions used in determining the total pension liability in the December 31, 2024 valuation are as follows:

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

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 pension plan'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 7.13% for the year ended December 31, 2024.

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

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected arithmetic nominal return		7.13%

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

1% Decrease (5.40%)	Current Discount Rate (6.40%)	1.0% Increase (7.40%)
$ 1,426,831	$ (279,589)	$ (1,711,929)

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

Payables to the Pension Plan: At December 31, 2025, the Police Jury had $38,878 in payables to the System for the December 2025 employee and employer legally required contributions.

Changes in the net pension liability (asset): As of December 31, 2024, the net pension liability (asset) was $258,451 and as of December 31, 2025, the net pension liability (asset) was $(279,589) which is a change of $(538,040).

NOTE 7 - ACCOUNTS, SALARIES, AND OTHER PAYABLES The following is a summary of payables at December 31, 2025:

	General	Road	Solid Waste	Library	Asphalt	Nonmajor Governmental	Total
Vendor	$ 231,755	$ 50,012	$ 40,277	$ 50,149	$ 35,695	$ 7,260	$ 415,148
Salaries and Benefits	59,762	8,476	6,834	5,215	-	1,051	81,338
	$ 291,517	$ 58,488	$ 47,111	$ 55,364	$ 35,695	$ 8,311	$ 496,486

NOTE 8 - LONG-TERM DEBT The following is a summary of the long-term debt transactions and balances for the year ended December 31, 2025:

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance	Amounts Due Within One Year
Direct placement and borrowings:					
Certificate of indebtedness	$ 340,000	$ -	$ 340,000	$ -	$ -
Lease liability	318,727	220,395	201,700	337,422	174,253
Compensated absences *	272,210	5,442	-	277,652	200,614
Estimated liability for landfill closure	401,794	42,331	-	444,125	-
Total Long-term liabilities	$ 1,332,731	$ 268,168	$ 541,700	$ 1,059,199	$ 374,867

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

Principal and interest payments on the certificate of indebtedness were paid by the Debt Service fund which is funded through transfers from the Asphalt fund. Principal and interest payments on the lease liability are paid by the General, Road, and Solid Waste funds.

Information about the changes in the net pension liability (asset) is disclosed in Note 6.

NOTE 9 - LEASE LIABILITY The Police Jury has entered into multiple lease agreements for the right-to-use vehicles and construction equipment that are required to be reported as a lease liability. The terms of the lease agreements range from 36 to 60 months and have interest rates ranging from 4.9% to 8.0%. At December 31, 2025, the lease liability was $337,422. The value of the right-to-use assets as of December 31, 2025 was $760,859 and had accumulated amortization of $430,912. See Note 5 - Capital Assets for the changes in lease assets for the current fiscal year.

The future principal and interest lease payments are as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2026	$ 174,253	$ 19,619	$ 193,872
2027	126,945	7,892	134,837
2028	36,224	678	36,902
	$ 337,422	$ 28,189	$ 365,611

The lease agreements may contain variable payments, residual value guarantees, or termination penalties that are not known or certain to be excised at the time of the lease liability valuation. When applicable, these costs are recognized as expenses in the period that they occur. For the year ended December 31, 2025, the Police Jury did not recognize expenses for the variable lease payments, residual value guarantees, or termination penalties.

NOTE 10 - SOLID WASTE LANDFILL COSTS State and federal laws and regulations require the Jackson Parish Police Jury to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for three years after closure.

The Jackson Parish Landfill is a Type III facility that accepts only construction and demolition debris. The Jackson Parish Landfill has an estimated final closing during fiscal year 2039 (approximately 14 years remaining). The current permit expires December 17, 2028.

The estimated liability for landfill closure and post closure care costs has a balance of $444,125 as of December 31, 2025, which is based on 53.12% usage of the landfill. The recognition of the liability for closure and post closure cost is based on landfill capacity used to date.

The estimated total cost of the landfill closure and post closure care is $836,079. This is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2025. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Jackson Parish Police Jury has established a special revenue fund to account for the contributions to finance closure costs and post closure care. The Jackson Parish Police Jury has restricted $892,985 for the future closure costs as of December 31, 2025.

NOTE 11 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Interfund transfers:

Transfers In	Transfers Out	Amount
Road	Asphalt Fund	$ 649,244
Nonmajor Governmental	Asphalt Fund	185,964
Totals		$ 835,208

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

NOTE 12 - LITIGATION AND CLAIMS

Litigation - Management and legal counsel for the Police Jury believe that the potential claims against the Police Jury not covered by insurance would not materially affect the Police Jury's financial position.

Grant Disallowances - The Police Jury participates in multiple state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant.

NOTE 13 - RISK MANAGEMENT The Police Jury is at risk for property damage, liability and theft which are covered by insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 14 - OPIOID SETTLEMENT The State of Louisiana and participating local governments have reached settlement agreements with certain opioid pharmaceutical manufacturers and distributors that resolved opioid litigation brought by states, local political subdivisions, and special districts against opioid pharmaceutical supply chain participants. As provided under the settlement agreements, the amounts distributed are net of amounts attributable to prior settlements between the defendants and certain states/subdivisions, including amounts for attorneys' fees and costs.

Louisiana settlement proceeds are to be distributed directly to parish governments and sheriffs. The Louisiana Opioid Litigation Memorandum of Understanding (MOU) established guidelines and details regarding the limitations on expenditures and amounts to be received by each entity. According to the MOU, Jackson Parish is to receive 0.08% of current and future settlement amounts over an 18-year projected settlement period beginning in 2021. Jackson Parish Police Jury received $96,381 in fiscal year 2025. Future settlement amounts are contingent upon the solvency of the settling defendants.

NOTE 15 - TAX ABATEMENTS The Police Jury is subject to tax abatements granted by the Louisiana Department of Economic Development, Office of Commerce and Industry. Louisiana has a ten-year industrial exemption law that provides any manufacturing establishment entering Louisiana, or any manufacturing establishment expanding its Louisiana facilities is eligible to receive exemption on buildings and equipment from state, parish, and local property taxes for a period of ten years. The exemption is for the "contract" value of buildings or equipment used by the business. When the exemption expires, the property is to be placed on the tax roll at 15% of its current market value. The amount of tax abatement under this program during the fiscal year ended December 31, 2025 by authorized millage is as follows:

Tax Code	Millage	Assessed Valuate Lost to ITEP	Estimated Tax Dollar Lost to ITEP
Parish general	5.90	$ 26,792,820	$ 158,078
Roads & bridges	5.60	26,792,820	150,040
Roads asphalt/paving	4.87	26,792,820	130,481
Library & bookmobile	5.25	26,792,820	140,662
Health Unit	0.88	26,792,820	23,578
			$ 602,839

NOTE 16 - FUND BALANCE CLASSIFICATION DETAILS

	General	Road	Solid Waste	Library	Asphalt Fund	Nonmajor Governmental	Total
Nonspendable:							
Prepaid items	$ 69,369	$ -	$ -	$ -	$ -	$ -	$ 69,369
Restricted:							
Roads	-	2,175,297	-	-	1,992,607	-	4,167,904
Solid waste	-	-	2,403,268	-	-	-	2,403,268
Library	-	-	-	1,600,832	-	-	1,600,832
Health unit	-	-	-	-	-	437,888	437,888
Landfill closure	-	-	-	-	-	892,985	892,985
Tourism	-	-	-	-	-	133,779	133,779
Opioid abatement	-	-	-	-	-	11,925	11,925
Pavilion/Riding Arena	173,133	-	-	-	-	-	173,133
Court and witness fees	4,609	-	-	-	-	-	4,609
Debt service	-	-	-	-	-	-	-
Committed:							
Contingencies	300,000	-	-	-	-	-	300,000
Facility improvements	-	-	-	-	-	10	10
Unassigned	911,325	-	-	-	-	-	911,325
Total	$ 1,458,436	$ 2,175,297	$ 2,403,268	$ 1,600,832	$ 1,992,607	$ 1,476,587	$ 11,107,027

NOTE 17 - NEW GASB STANDARD In the current fiscal year the Police Jury implemented Statement No. 102 - *Certain Risk Disclosures*, issued by the Government Accounting Standards Board. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued The adoption of this standard had no impact on the Police Jury's financial statements or notes to the financial statements.

NOTE 18 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Actual Expenditures Over Budgeted Expenditures in Individual Funds The following fund had actual expenditures which exceeded budgeted expenditures for the year ended December 31, 2025:

Fund	Budget	Actual	Variance
General	$ 2,636,267	$ 2,668,603	$ (32,336)
Asphalt	442,713	454,453	(11,740)

The negative budget variance is a result of expenditures exceeding the budget in the last month of the year.

NOTE 19 – SUBSEQUENT EVENTS In March 2026, the Police Jury awarded the construction contract for Phase II of the Lakeshore Drive project in the amount of $555,875. Funding for the project includes $495,229 from a state grant, with the remaining costs to be funded by local sources.

REQUIRED SUPPLEMENTARY INFORMATION

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

Exhibit 1-1

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.302500%	$ 796,267	$ 1,734,414	45.91%	92.23%
2017	0.295510%	608,607	1,752,538	34.73%	94.15%
2018	0.306569%	(227,550)	1,846,305	-12.32%	101.98%
2019	0.302503%	1,342,617	1,890,738	71.01%	88.86%
2020	0.323268%	15,218	2,049,769	0.74%	99.89%
2021	0.321009%	(562,862)	2,166,531	-25.98%	104.00%
2022	0.315738%	(1,487,263)	2,123,616	-70.03%	110.46%
2023	0.314291%	1,209,640	2,114,991	57.19%	91.74%
2024	0.271276%	258,451	1,968,252	13.13%	98.03%
2025	0.278024%	(279,589)	2,147,250	-13.02%	101.97%

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

See accompanying notes to required supplementary information for pensions.

Jackson Parish Police Jury

Schedule of Employer Contributions to Pension Plan
Last Ten Years

Exhibit 1-2

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
2016	$ 227,830	$ 227,830	$ -	$ 1,752,538	13.00%
2017	230,789	230,789	-	1,846,305	12.50%
2018	217,435	217,435	-	1,890,738	11.50%
2019	235,724	235,724	-	2,049,769	11.50%
2020	265,400	265,400	-	2,166,531	12.25%
2021	260,143	260,143	-	2,123,616	12.25%
2022	243,224	243,224	-	2,114,991	11.50%
2023	226,349	226,349	-	1,968,252	11.50%
2024	246,934	246,934	-	2,147,250	11.50%
2025	236,651	236,651	-	2,151,372	11.00%

Notes:
The amounts presented were determined of the fiscal year end.

See accompanying notes to required supplementary information for pensions.

Notes to Required Supplemental Information for Pensions

Change in Assumptions: The following is a detail description of the changes in assumptions:

Report Date	Valuation Date	Investment Rate of Return	Inflation Rate	Mortality Rate - Annuitant and Beneficiary	Mortality Rate - Employees	Mortality Rate - Disabled Annuitants	Salary Increases
December 31,							
2016 & 2017	2015 & 2016	7.00%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2018	2017	6.75%	2.50%	RP-2000 Healthy Annuitant Sex Distinct Tables set forward 2 years for males and set forward 1 year for females projected to 2031 using Scale AA	RP-2000 Employees Sex Distinct Tables set back 4 years for males and 3 years for females	RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females	5.25%
2019 & 2020	2018 & 2019	6.50%	2.40%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	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 MP2018 scale	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 MP2018 scale	4.75%
2021, 2022, & 2023	2020, 2021, & 2022	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale	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 MP2018 scale	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 MP2018 scale	4.75%
2024 & 2025	2023 & 2024	6.40%	2.30%	Pub-2010 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale	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	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	4.75%

Jackson Parish Police Jury

Budgetary Comparison Schedules

General and Major Special Revenue Funds with Legally Adopted Annual Budgets

GENERAL

The General fund accounts for all activities of the Police Jury except those that are accounted for in other funds.

ROAD

The Road fund accounts for maintenance of parish highways, streets and bridges. Funding is provided by a parish-wide ad valorem tax, parish transportation funds provided by the state, state revenue sharing funds, issuance of debt, operating transfers from the general fund, interest earned on investments and miscellaneous revenues.

SOLID WASTE

The Solid Waste fund accounts for the construction, maintenance and operation of solid waste system. Funding is provided by a parish-wide sales tax, fees charged for services, interest on investments, and other miscellaneous revenues.

LIBRARY

The Library fund accounts for maintenance and operation of the parish library. Funding is provided by a parish-wide ad valorem tax, state revenue sharing funds, State Library of Louisiana funds, interest earned on investments, and fine and program revenues.

ASPHALT

The Asphalt fund accounts for asphalting parish roads. Financing is provided by a parish-wide ad valorem tax, sales and use tax, state revenue sharing funds, miscellaneous revenues and interest earned on investments.

JACKSON PARISH POLICE JURY

GENERAL
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

Exhibit 2-1

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	$ 1,136,700	$ 1,136,700	$ 1,079,790	$ (56,910)
Other taxes, penalties and interest	183,450	219,957	219,908	(49)
Licenses and permits	8,800	9,458	10,641	1,183
Intergovernmental revenues:				
State funds:				
Severance taxes	790,000	790,000	583,184	(206,816)
State revenue sharing	25,000	34,105	25,579	(8,526)
State aid grants	107,734	41,700	41,700	-
Fees, charges, and commissions for services	29,300	34,190	34,007	(183)
Fines and forfeitures	2,500	2,500	2,217	(283)
Miscellaneous revenues	143,850	153,956	154,986	1,030
Use of money and property	19,200	18,312	19,638	1,326
TOTAL REVENUES	2,446,534	2,440,878	2,171,650	(269,228)
EXPENDITURES				
Current:				
General government:				
Legislative	141,799	145,043	144,898	145
Judicial	280,850	281,394	289,890	(8,496)
Elections	46,975	28,068	27,995	73
Finance and administration	617,810	550,037	547,797	2,240
Other general government	813,213	875,194	850,952	24,242
Public safety	667,100	702,246	754,865	(52,619)
Public works	93,334	27,300	27,300	-
Health and welfare	7,251	7,820	7,756	64
Culture and recreation	167,000	-	-	-
Debt service:				
Principal retirement	19,165	19,165	15,001	4,164
Interest and bank charges	-	-	2,149	(2,149)
TOTAL EXPENDITURES	2,854,497	2,636,267	2,668,603	(32,336)
Net Change in Fund Balances	(407,963)	(195,389)	(496,953)	(301,564)
FUND BALANCES - BEGINNING	2,058,394	1,955,389	1,955,389	-
FUND BALANCES - ENDING	$ 1,650,431	$ 1,760,000	$ 1,458,436	$ (301,564)

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

ROAD
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

Exhibit 2-2

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	$ 1,078,944	$ 1,078,944	$ 1,024,887	$ (54,057)
Intergovernmental revenues:				
State funds:				
Parish transportation funds	200,000	235,000	266,825	31,825
State revenue sharing	24,000	32,080	24,060	(8,020)
Miscellaneous revenues	2,100	31,003	31,003	-
Use of money and property	16,800	16,500	16,506	6
TOTAL REVENUES	1,321,844	1,393,527	1,363,281	(30,246)
EXPENDITURES				
Current:				
Public works	1,608,917	1,492,820	1,464,319	28,501
Capital outlay	263,000	482,218	469,639	12,579
Debt service:				
Principal retirement	197,270	179,547	158,902	20,645
Interest and bank charges	-	-	19,540	(19,540)
TOTAL EXPENDITURES	2,069,187	2,154,585	2,112,400	42,185
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(747,343)	(761,058)	(749,119)	11,939
OTHER FINANCING SOURCES (USES)				
Transfers in	650,000	649,244	649,244	-
Leases (as lessee)	-	220,395	220,395	-
Total Other Financing Sources (Uses)	650,000	869,639	869,639	-
Net Change in Fund Balances	(97,343)	108,581	120,520	11,939
FUND BALANCES - BEGINNING	2,057,126	2,054,777	2,054,777	-
FUND BALANCES - ENDING	$ 1,959,783	$ 2,163,358	$ 2,175,297	$ 11,939

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

SOLID WASTE
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

Exhibit 2-3

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Sales and use	$ 1,400,000	$ 1,575,000	$ 1,762,006	$ 187,006
Intergovernmental revenues:				
State funds:				
State aid grants	250,000	249,914	249,914	-
Fees, charges, and commissions for services	347,000	396,691	399,614	2,923
Miscellaneous revenues	16,000	16,405	17,583	1,178
Use of money and property	16,800	20,500	20,611	111
TOTAL REVENUES	2,029,800	2,258,510	2,449,728	191,218
EXPENDITURES				
Current:				
Public works	1,817,895	1,657,368	1,651,939	5,429
Capital outlay	-	154,665	154,665	-
Debt service:				
Principal retirement	32,373	32,373	27,797	4,576
Interest and bank charges	-	-	4,576	(4,576)
TOTAL EXPENDITURES	1,850,268	1,844,406	1,838,977	5,429
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	179,532	414,104	610,751	196,647
OTHER FINANCING SOURCES (USES)				
Transfers in	34,000	-	-	-
Net Change in Fund Balances	213,532	414,104	610,751	196,647
FUND BALANCES - BEGINNING	1,585,715	1,792,517	1,792,517	-
FUND BALANCES - ENDING	$ 1,799,247	$ 2,206,621	$ 2,403,268	$ 196,647

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

LIBRARY
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

Exhibit 2-4

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	$ 964,000	$ 964,000	$ 960,828	$ (3,172)
Intergovernmental revenues:				
State funds:				
State revenue sharing	21,000	21,000	22,758	1,758
Fees, charges, and commissions for services	26,600	25,200	26,112	912
Miscellaneous revenues	45,000	48,435	48,602	167
Use of money and property	17,500	26,000	28,197	2,197
TOTAL REVENUES	1,074,100	1,084,635	1,086,497	1,862
EXPENDITURES				
Current:				
Culture and recreation	1,313,600	1,219,009	1,200,866	18,143
TOTAL EXPENDITURES	1,333,600	1,219,009	1,200,866	18,143
Net Change in Fund Balances	(259,500)	(134,374)	(114,369)	20,005
FUND BALANCES - BEGINNING	1,715,580	1,715,201	1,715,201	-
FUND BALANCES - ENDING	$ 1,456,080	$ 1,580,827	$ 1,600,832	$ 20,005

See accompanying notes to budgetary comparison schedules.

JACKSON PARISH POLICE JURY

ASPHALT
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

Exhibit 2-5

	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	$ 938,660	$ 938,660	$ 891,286	$ (47,374)
Sales and use	933,659	1,040,000	1,174,671	134,671
Intergovernmental revenues:				
State funds:				
State revenue sharing	21,000	27,916	20,937	(6,979)
Miscellaneous revenues	1,833	101,981	101,981	-
Use of money and property	14,400	15,825	16,002	177
TOTAL REVENUES	1,909,552	2,124,382	2,204,877	80,495
EXPENDITURES				
Current:				
Public works	422,566	231,167	242,907	(11,740)
Capital outlay	-	211,546	211,546	-
TOTAL EXPENDITURES	422,566	442,713	454,453	(11,740)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,486,986	1,681,669	1,750,424	68,755
OTHER FINANCING SOURCES (USES)				
Transfers out	(834,500)	(833,744)	(835,208)	(1,464)
Net Change in Fund Balances	652,486	847,925	915,216	67,291
FUND BALANCES - BEGINNING	992,865	1,077,391	1,077,391	-
FUND BALANCES - ENDING	$ 1,645,351	$ 1,925,316	$ 1,992,607	$ 67,291

See accompanying notes to budgetary comparison schedules.

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

A. BUDGETS

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

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

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

For the year ended December 31, 2025, budgets were adopted for the general fund and all special revenue funds.

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

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting. Budgeted amounts are as originally adopted or as amended by the Jury. Legally, the Jury must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Jury to amend its budgets when total revenue and other sources within a fund are expected to be less than budgeted revenues and other sources by 5% or more and/or when total actual expenditures and other uses within a fund are expected to exceed budgeted expenditures and other uses by 5% or more.

B. UNFAVORABLE BUDGET VARIANCE

The following funds had actual expenditures exceed budgeted expenditures:

Fund	Budget	Actual	Variance
General	$ 2,636,267	$ 2,668,603	$ (32,336)
Asphalt	442,713	454,453	(11,740)

The negative budget variance is a result of expenditures exceeding the budget in the last month of the year.

This page intentionally left blank.

SUPPLEMENTARY INFORMATION

COMBINING
NONMAJOR GOVERNMENTAL FUNDS -
BY FUND TYPE

JACKSON PARISH POLICE JURY

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

Exhibit 3

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
ASSETS:				
Cash and cash equivalents	$ 444,030	$ -	$ 10	$ 444,040
Investments	892,975	-	-	892,975
Receivables	162,228	-	-	162,228
TOTAL ASSETS	1,499,233	-	10	1,499,243
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	8,311	-	-	8,311
TOTAL LIABILITIES	8,311	-	-	8,311
Deferred Inflows of Resources:				
Unavailable Revenue-property taxes	14,345	-	-	14,345
TOTAL DEFERRED INFLOWS OF RESOURCES	14,345	-	-	14,345
Fund balances:				
Restricted	1,476,577	-	-	1,476,577
Committed	-	-	10	10
TOTAL FUND BALANCES	1,476,577	-	10	1,476,587
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,499,233	$ -	$ 10	$ 1,499,243

JACKSON PARISH POLICE JURY

NONMAJOR GOVERNMENTAL FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - By Fund Type
For the Year Ended December 31, 2025

Exhibit 4

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES				
Local Sources:				
Taxes:				
Ad valorem	$ 161,056	$ -	$ -	$ 161,056
Intergovernmental revenues:				
State funds:				
State aid grants	27,775	-	458,096	485,871
Miscellaneous revenues	96,739	-	-	96,739
Use of money and property	43,138	-	-	43,138
TOTAL REVENUES	328,708	-	458,096	786,804
EXPENDITURES				
Current:				
Health and welfare	451,937	-	-	451,937
Culture and recreation	29,318	-	-	29,318
Capital outlay	-	-	644,060	644,060
Debt service:				
Principal retirement	-	340,000	-	340,000
Interest and bank charges	-	3,512	-	3,512
TOTAL EXPENDITURES	481,255	343,512	644,060	1,468,827
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(152,547)	(343,512)	(185,964)	(682,023)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	185,964	185,964
Net Change in Fund Balances	(152,547)	(343,512)	-	(496,059)
FUND BALANCES - BEGINNING	1,629,124	343,512	10	1,972,646
FUND BALANCES - ENDING	$ 1,476,577	$ -	$ 10	$ 1,476,587

NONMAJOR SPECIAL REVENUE FUNDS

HEALTH UNIT

The Health Unit fund accounts for a portion of the maintenance and operation of the parish health unit. Financing is provided by a parish-wide ad valorem tax, miscellaneous revenues, and interest earned on investments.

LANDFILL CLOSURE

The Landfill Closure fund accounts for estimated closure cost and post-closure care expenses of the parish landfill site. Financing is provided by contributions and interest on investments.

TOURISM

The Tourism fund accounts for promoting tourism in the parish. Financing is provided by state aid grants and interest earned on investments.

OPIOID SETTLEMENT

This fund accounts for the Police Jury's portion of the settlement agreements that resolved opioid litigation against certain opioid pharmaceutical supply chain participants. Funding is to be used to provide treatment, prevention, and other opioid abatement strategies as outlined in the Louisiana Opioid Memorandum of Understanding.

JACKSON PARISH POLICE JURY

NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2025

Exhibit 5

	HEALTH UNIT	LANDFILL CLOSURE	TOURISM	OPIOID SETTLEMENT	TOTAL
ASSETS:					
Cash and cash equivalents	$ 298,316	$ 10	$ 133,779	$ 11,925	$ 444,030
Investments	-	892,975	-	-	892,975
Receivables	162,228	-	-	-	162,228
TOTAL ASSETS	460,544	892,985	133,779	11,925	1,499,233
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	8,311	-	-	-	8,311
TOTAL LIABILITIES	8,311	-	-	-	8,311
Deferred Inflows of Resources:					
Unavailable Revenue-property taxes	14,345	-	-	-	14,345
TOTAL DEFERRED INFLOWS OF RESOURCES	14,345	-	-	-	14,345
Fund balances:					
Restricted	437,888	892,985	133,779	11,925	1,476,577
TOTAL FUND BALANCES	437,888	892,985	133,779	11,925	1,476,577
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 460,544	$ 892,985	$ 133,779	$ 11,925	$ 1,499,233

JACKSON PARISH POLICE JURY

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

Exhibit 6

	HEALTH UNIT	LANDFILL CLOSURE	TOURISM	OPIOID SETTLEMENT	TOTAL
REVENUES					
Local Sources:					
Taxes:					
Ad valorem	$ 161,056	$ -	$ -	$ -	$ 161,056
Intergovernmental revenues:					
State funds:					
State aid grants	-	-	27,775	-	27,775
Miscellaneous revenues	358	-	-	96,381	96,739
Use of money and property	4,389	37,218	1,531	-	43,138
TOTAL REVENUES	165,803	37,218	29,306	96,381	328,708
EXPENDITURES					
Current:					
Health and welfare	173,322	-	-	278,615	451,937
Culture and recreation	-	-	29,318	-	29,318
TOTAL EXPENDITURES	173,322	-	29,318	278,615	481,255
Net Change in Fund Balances	(7,519)	37,218	(12)	(182,234)	(152,547)
FUND BALANCES - BEGINNING	445,407	855,767	133,791	194,159	1,629,124
FUND BALANCES - ENDING	$ 437,888	$ 892,985	$ 133,779	$ 11,925	$ 1,476,577

Jackson Parish Police Jury

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

Exhibit 7

COMPENSATION PAID POLICE JURORS The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the Jackson Parish Police Jury members is included in the general administrative expenditures of the general fund. Members of the governing board receive compensation pursuant to Louisiana Revised Statute 33:1233.

Todd Culpepper, President	$ 16,200
Amy Magee, Vice President	14,400
Keith Burris	14,400
Lewis Chatham	14,400
Sheketia Combs	14,400
Tarneshala Cowans	14,400
Regina Rowe	14,400
Total	$ 102,600

Jackson Parish Police Jury

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

Exhibit 8

Agency Head Name: Nia Evans, Secretary-Treasurer

Purpose	Amount
Salary	$ 89,969
Benefits-retirement	9,746
Benefits-medicare	1,305
Travel	579
	$ 101,599

Jackson Parish Police Jury

Justice System Funding Schedule - Receiving Entity
Cash Basis Presentation
As Required by LA R.S. 24:515.2

Exhibit 9

Agency Remitting Money	Remittance Type	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Jackson Parish Shefiff:	f. Criminal Court Costs/Fees	$ 1,329	$ 727
Total Receipts		$ 1,329	$ 727

OTHER REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
P. O. Box 6075
Monroe, LA 71211-6075
2441 Tower Drive
Monroe, LA 71201
Telephone: (318) 388-4422
Fax: (318) 388-4664
Toll-free: (888) 741-0205
www.allengreencpa.com

The CPA.
Never Underestimate The Value.SM

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Sandra Harper, CPA, CFE
John Forsell, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

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

Independent Auditor's Report

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson Parish Police Jury as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 25, 2026. We issued an adverse opinion on the aggregate discretely presented component units due to the omission of the discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Responses as item 2025-001.

Police Jury's Response to Findings

Governmental Auditing Standards requires the auditor to perform limited procedures on the Police Jury's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses and Corrective Action Plan for Current Year Findings and Responses. The Police Jury'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 Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 25, 2026

Jackson Parish Police Jury
Schedule of Findings and Responses
For the Year Ended December 31, 2025

PART I - Summary of the Auditor's Results

Financial Statement Audit

i. The type of audit report issued was an adverse opinion on the aggregate discretely presented component units and an unmodified opinion on the governmental activities, each major fund, and the aggregate remaining fund information.

ii. There were no significant deficiencies required to be disclosed by *Government Auditing Standards* issued by the Comptroller General of the United States of America.

iii. There was one instance of noncompliance considered material to the financial statements, as defined by the *Government Auditing Standards*.

Jackson Parish Police Jury
Schedule of Findings and Responses
For the Year Ended December 31, 2025

PART II – Findings related to the financial statements which are required to be reported in accordance with *Governmental auditing Standards* generally accepted in the United States of America.

Reference # and title: 2025-001 Noncompliance with Louisiana Open Meetings Law - Notice of Meetings

Entity-wide or program/department specific: This finding is entity-wide.

Criteria or specific requirement: Louisiana Revised Statute 42:19(A)(1)(cc) requires that a public body may only take up a matter not listed on the published agenda upon unanimous approval of the members present at the meeting. The statute further requires that: 1) the motion to add the item must identify the matter with reasonable specificity, including the purpose for the addition; 2) the motion must be entered into the meeting minutes; 3) an opportunity for public comment must be provided prior to the vote to add the item; and 4) the procedure cannot be used as a subterfuge to circumvent the intent of the Open Meetings Law.

Condition found: During testing of Jury meeting minutes and agendas, we noted several instances in which the Jury amended the published agenda to consider additional matters. The meeting minutes reflected that a motion was made to amend the agenda; however, the minutes did not reflect that the meeting was opened for public comment after the motion to amend the agenda and prior to voting on the agenda amendment, as required by Louisiana R.S. 42:19(A)(1)(cc).

Context: Of the 29 Jury meetings tested during the fiscal year, 5 instances were noted in which the meeting minutes did not reflect that an opportunity for public comment was provided after the motion to amend the agenda and prior to voting on the agenda amendment.

Possible asserted effect (cause and effect):

Cause: The exception appears to have resulted from inadequate procedures to ensure compliance with Louisiana Open Meetings Law requirements related to agenda amendments and documentation of public comment procedures within the meeting minutes.

Effect: Failure to provide or document the required opportunity for public comment prior to voting on agenda amendments may result in noncompliance with Louisiana Open Meetings Law requirements and reduces transparency in governmental proceedings.

Recommendations to prevent future occurrences: Management should strengthen its procedures over meeting administration and minute preparation to ensure compliance with Louisiana Open Meetings Law requirements. Meeting minutes should clearly document that an opportunity for public comment was provided after the motion to amend the agenda and prior to voting on the agenda amendment.

Origination date and prior year reference (if applicable): This finding originated fiscal year ended December 31, 2025.

View of responsible official: The minutes did not always reflect that the floor was open for public comments. In addition, 95% of the time there is no public in attendance.

This page intentionally left blank.

OTHER INFORMATION

JACKSON PARISH POLICE JURY

Jackson Parish Police Jury Administrative Building
160 Industrial Drive
Jonesboro, Louisiana 71251-3446
Phone: (318) 259-2361
www.jacksonparishpolicejury.org

Corrective Action Plan for Current Year Findings and Responses
For Fiscal Year Ended December 31, 2025

Reference # and title: **2025-001** **Noncompliance with Louisiana Open Meetings Law - Notice of Meetings**

Entity-wide or program/department specific: This finding is entity-wide.

Condition: Louisiana Revised Statute 42:19(A)(1)(cc) requires that a public body may only take up a matter not listed on the published agenda upon unanimous approval of the members present at the meeting. The statute further requires that: 1) the motion to add the item must identify the matter with reasonable specificity, including the purpose for the addition; 2) the motion must be entered into the meeting minutes; 3) an opportunity for public comment must be provided prior to the vote to add the item; and 4) the procedure cannot be used as a subterfuge to circumvent the intent of the Open Meetings Law.

During testing of Jury meeting minutes and agendas, we noted several instances in which the Jury amended the published meeting agenda to consider additional matters. The meeting minutes reflected that a motion was made to amend the agenda; however, the minutes did not reflect that the meeting was opened for public comment after the motion to amend the agenda and prior to voting on the agenda amendment, as required by Louisiana R.S. 42:19(A)(1)(cc).

Corrective action planned: Management will implement procedures to ensure public comment opportunities related to agenda amendments are properly conducted and documented in future meeting minutes.

Person responsible for corrective action:

Nia Evans
Jackson Parish Police Jury
160 Industrial Drive
Jonesboro, LA 71051

Telephone: (318) 259-2361
Fax: (318) 259-5660

Anticipated completion date: May 31, 2026

Respectively Submitted,

Nia Evans

Nia Evans Watkins, Secretary/Treasurer

AGREED-UPON PROCEDURES

ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
P. O. Box 6075
Monroe, LA 71211-6075
2441 Tower Drive
Monroe, LA 71201
Telephone: (318) 388-4422
Fax: (318) 388-4664
Toll-free: (888) 741-0205
www.allengreencpa.com

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisors: Sandra Harper, CPA, CFE
John Forsell, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

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

Police Jurors
Jackson Parish Police Jury
Jonesboro, Louisiana

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

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

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

   c) ***Disbursements***, including processing, reviewing, and approving.

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

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

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

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

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

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

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

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

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

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

2) Board or Finance Committee

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

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

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

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

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

3) Bank Reconciliations

1. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly

select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

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

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

Comment: Of the five bank reconciliations tested, one reconciliation had not been reviewed within 1 month of the date the reconciliation was prepared, one reconciliation did not have any evidence that the reconciliation had been reviewed, and one reconciliation had several items that have been outstanding for more than 12 months.

Management's Response: Management concurs with the finding. Procedures will be strengthened to ensure that all bank reconciliations are reviewed and approved within the required timeframe and that evidence of review is properly documented. In addition, management will implement procedures to monitor and research outstanding reconciling items on a timely basis to ensure items remaining outstanding for more than 12 months are properly addressed and resolved.

4) Collections (excluding electronic funds transfers)

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

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

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

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

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

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

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

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and

i. Observe that receipts are sequentially pre-numbered.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
iii. Trace the deposit slip total to the actual deposit per the bank statement.
iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).
v. Trace the actual deposit per the bank statement to the general ledger.

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

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

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
b) At least two employees are involved in processing and approving payments to vendors;
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

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

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

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

   a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

   b) Observe that finance charges and late fees were not assessed on the selected statements.

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

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

<u>Comment</u>: There were no exceptions noted as a result of applying the agreed-upon procedures.

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

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

   i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

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

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

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

<u>Comment</u>: There were no exceptions noted as a result of applying the agreed-upon procedures.

8) Contracts

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

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

  ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

  iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

  iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

9) Payroll and Personnel

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

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

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

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

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

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

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

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

10) Ethics

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

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

   b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

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

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

11) Debt Service

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

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

12) Fraud Notice

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

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

Comment: There was no fraud notice posted at the Police Jury's administration building.

Management's Response: Management concurs with the finding. The required fraud notice concerning the reporting of misappropriation, fraud, waste, or abuse of public funds has been posted at the Police Jury's administration building and will continue to be maintained in accordance with Louisiana Revised Statute 24:523.1.

13) Information Technology Disaster Recovery/Business Continuity

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

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

C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

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

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

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

Comment: We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

26. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

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

    i. Number and percentage of public servants in the agency who have completed the training requirements;
    ii. Number of sexual harassment complaints received by the agency;
    iii. Number of complaints which resulted in a finding that sexual harassment occurred;
    iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
    v. Amount of time it took to resolve each complaint.

Comment: There were no exceptions noted as a result of applying the agreed-upon procedures.

****

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

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

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

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 25, 2026