

**Webster Parish Office of Community Services
A Component Unit of the Webster Parish Police Jury
Minden, Louisiana**

**Basic Financial Statements
And Independent Auditor's Report
As of and for the Year Ended December 31, 2024**

Webster Parish Office of Community Services

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Independent Auditor's Report

Board Members
Webster Parish Office of Community Services
A Component Unit of Webster Parish Police Jury
Minden, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webster Parish Office of Community Services, a component unit of Webster Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office of Community Services' basic financial statements as listed in the table of contents.

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

Basis for 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 *Governmental 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 Office of Community Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Office of Community Services' 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 Office of Community Services' 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 Office of Community Services' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance

on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Office of Community Services, a component unit of the Webster Parish Police Jury. The accompanying supplementary information, as listed in the table of contents, including the Financial Data Schedule as required by the United States Department of Housing and Urban Development and Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information, as listed in the table of contents, including the Financial Data Schedule as required by the United States Department of Housing and Urban Development, and Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit requirements for Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other 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 30, 2025 on our consideration of the Office of Community Services' 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 Office of Community Services' 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 Office of Community Services' internal control over financial reporting and compliance.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
June 30, 2025

Webster Parish Office of Community Services



REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion And Analysis (MD&A)

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

Our discussion and analysis of Webster Parish Office of Community Services' financial performance provides an overview of the Office of Community Services' financial activities for the year ended December 31, 2024.

The Office of Community Services implemented the following new standards in the current year:

Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability. The adoption of this standard had no impact on the Office of Community Services financial statements or notes to the financial statements.

Additionally, in the current year, the Office of Community Services implemented GASB Statement No. 101 – Compensated Absences. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not paid in cash or settled through noncash means. The adoption of this standard reduced beginning net position by \$59,000 and increased the beginning compensated absence liability by \$59,000.

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

- The assets of the Office of Community Services governmental activities exceeded its liabilities at the close of 2024 by \$2,560,608.
- The Office of Community Services' net position of the governmental activities increased by \$77,948 as a result of this year's operations.
- The Office of Community Services' total general and program revenues for governmental activities were \$4,767,945 in 2024 which is a decrease of \$422,082 over 2023.
- During the year ended December 31, 2024, the Office of Community Services had total expenses of \$4,689,997 for governmental activities, which includes depreciation expense. Expenses for 2023 totaled \$4,785,970. Expenses decreased in 2024 by \$95,973.

USING THIS ANNUAL REPORT The Office of Community Services' annual report consist of a series of financial statements that show information for the Office of Community Services as a whole, and its funds. The Statement of Net Position and the Statement of Activities provide information about the activities of the Office of Community Services as a whole and present a longer-term view of the Office of Community Services' 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 Office of Community Services' overall financial health. Fund financial statements also report the Office of Community Services' operations in more detail than the government-wide financial statements by providing information about the Office of Community Services' most significant funds - General fund, Head Start fund, Transportation fund, Food fund, CSBG fund, and LIHEAP Energy fund.

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

Required Supplementary Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

**Government-wide
Financial Statements**



**Fund
Financial Statements**

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Supplementary Information

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**Schedule of Expenditures of Federal Awards with Notes
Schedule of Findings and Questioned Costs
Statewide Agreed Upon Procedures**

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

Our auditor has provided assurance in the independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the basic financial statements are fairly stated. Varying degrees of assurance are being provided by the auditor regarding the Required Supplementary Information (RSI) and the Supplementary Information. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting the Office of Community Services as a Whole

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

These two statements report the Office of Community Services' net position - the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, as reported in the Statement of Net Position as one way to measure the Office of Community Services' financial health, or financial position. Over time, increases or decreases in the Office of Community Services' 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 Office of Community Services' operating results. However, the Office of Community Services' 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.

In the Statement of Net Position and Statement of Activities, we divide the Office of Community Services into two kinds of activities:

Governmental activities - Most of the Office of Community Services' services are reported here, which are health and welfare services. Federal and state grants finance most of these activities.

Business-type activities - The Office of Community Services manages the Section 8 Housing Choice Voucher program and receives administrative fees for the activities.

Reporting the Office of Community Services' Most Significant Funds

Fund Financial Statements The Office of Community Services' fund financial statements provide detailed information about the most significant funds - not the Office of Community Services as a whole. Some funds are required to be established by state law and by grant terms. However, the Office of Community Services establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain grants and other money. The Office of Community Services' governmental funds use the following accounting approach:

Governmental funds - Most of the Office of Community Services' 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

Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024

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 Office of Community Services' 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 Office of Community Services' 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.

Proprietary funds - Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Office of Community Services' Section 8 enterprise fund (a proprietary fund) is the same as the business-type activities we report in the government-wide financial statements but provide more detail and additional information, such as cash flows, for proprietary funds.

THE OFFICE OF COMMUNITY SERVICES AS A WHOLE The Office of Community Services' governmental activities net position was \$2,560,608, at December 31, 2024. Of this amount, \$295,236 was unrestricted. Restricted net position is reported separately to show grant restrictions, legal restrictions, and enabling legislation that limits the Office of Community Services' ability to use that net position for day-to-day operations. Our analysis below of the Office of Community Services focuses on the net position (Table 1) and changes in net position (Table 2) of the Office of Community Services' governmental activities and business-type activities.

Table 1
Net Position
December 31,

	Governmental Activities		Business-Type Activities	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Other assets	\$ 1,068,070	\$ 976,830	\$ 275,362	\$ 233,955
Capital assets	1,869,229	1,861,327	19,220	22,335
Total assets	<u>2,937,299</u>	<u>2,838,157</u>	<u>294,582</u>	<u>256,290</u>
Other liabilities	223,388	195,736	3,473	3,710
Long-term liabilities	153,303	100,761	2,249	1,141
Total liabilities	<u>376,691</u>	<u>296,497</u>	<u>5,722</u>	<u>4,851</u>
Net position				
Investment in capital assets	1,844,459	1,824,977	19,220	22,335
Restricted	420,913	371,962	-	633
Unrestricted	295,236	344,721	269,640	228,470
Total net position	<u>\$ 2,560,608</u>	<u>\$ 2,541,660</u>	<u>\$ 288,860</u>	<u>\$ 251,438</u>

The \$295,236 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today including all of our noncapital liabilities (compensated absences, for example) we would have an excess of \$295,236.

The net position for governmental activities increased by \$77,948. Overall assets increased by \$99,142, which was largely attributed to less expenses and an increase in dividends.

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

The results of this year's operations for the Office of Community Services are reported in the Statement of Activities. Table 2 takes the information from that Statement and rearranges them slightly so you can see our total revenues for the year.

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

	Governmental Activities			Business-type Activities		
	2024	2023	Increase (Decrease) From 2023	2024	2023	Increase (Decrease) From 2023
Revenues:						
Program revenues:						
Charges for services	\$ 95,176	\$ 81,030	\$ 14,146	\$ -	\$ -	\$ -
Operating grants & contributions	4,569,347	4,632,213	(62,866)	970,731	744,299	226,432
General revenues:						
Other revenues	103,422	476,784	(373,362)	12,485	12,885	(400)
Total revenues	4,767,945	5,190,027	(422,082)	983,216	757,184	226,032
Functions/Program Expenses:						
Health & welfare	4,689,997	4,785,970	(95,973)	945,794	730,029	215,765
Increase (decrease) in net position	77,948	404,057	(326,109)	37,422	27,155	10,267
Net Position - Beginning	2,541,660	2,137,603	404,057	251,438	224,283	27,155
Prior period adjustment	(59,000)	-	(59,000)	-	-	-
Net Position Beginning - as restated	2,482,660	2,137,603	345,057	251,438	224,283	27,155
Net Position - Ending	<u>\$ 2,560,608</u>	<u>\$ 2,541,660</u>	<u>\$ 18,948</u>	<u>\$ 288,860</u>	<u>\$ 251,438</u>	<u>\$ 37,422</u>

THE OFFICE OF COMMUNITY SERVICES' FUNDS As we noted earlier, the Office of Community Services uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Office of Community Services is being accountable for the resources state and federal agencies and others provide to it, but may also give you more insight into the Office of Community Services' overall financial health.

As the Office of Community Services completed this year, our governmental funds reported a combined fund balance of \$832,967 which is an increase of \$75,903 from last year. Some changes in fund balance are explained below:

Our General fund is our principal operating fund. The fund balance in the General fund increased by \$26,952 to \$412,054. The 2024 increase to the General fund balance is attributed largely to no capital outlay in 2024 offset significantly by the increase in transfers out and an increase in dividends.

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

The Head Start fund accounts for funds used for the purpose of providing young children, generally ages 3 to 5 in low income families, with services designed to meet the needs in various areas such as health, education, social services, etc. This fund does not normally have a fund balance. Total federal revenues recognized were higher by over \$231,863 in 2024 compared to prior year and total expenditures for Head Start were higher by \$186,922 compared to the prior year.

The Transportation fund accounts for funds used to provide transportation services to citizens within the parish. The fund balance in this fund increased \$13,188 to \$296,066. This increase is attributable to an increase in Medicare ridership and a decrease in expenses.

The Food Service program receives funds from CACFP to reimburse programs for meals provided to students enrolled in the Head Start Program and the Family Home Daycare program. The fund balance in the Family Home Daycare program increased \$35,763 while the fund balance in the Head Start program remained unchanged. Total fund balance for these two funds increased \$35,763 to \$122,114. The fund balance for the Family Home Daycare program increased as a result of a decrease in expenses for the year.

The CSBG fund accounts for funds used to assist the Office of Community Services with operations. This fund does not normally have a fund balance.

The LIHEAP Energy fund accounts for funding received to assist families with energy costs. This fund does not normally have a fund balance.

The Nonmajor Governmental funds are comprised of the other special revenue funds (Housing and Emergency Assistance). These funds have no activity for the fiscal year; therefore, fund balance remained \$2,733.

The Section 8 Voucher fund accounts for the activity for HUD's Section 8 Housing Choice Voucher program. The net position in this fund increased \$37,422 to \$288,860. The federal funding was \$226,432 more than prior year revenues, and the current year expenses increased \$215,765. This increase in revenues and expenses is attributable to an increase in vouchers and administrative expenses stayed the same.

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

General Fund There was no revisions made to the 2024 General fund original budget.

The final actual revenues exceeded budgeted by \$29,636 due to an increase in overall revenues.
The final actual expenditures exceeded the budget by \$20,765 due to unforeseen maintenance issues.

CAPITAL ASSETS

Capital Assets At December 31, 2024, the Office of Community Services' governmental activities had \$1,869,229 invested in a broad range of capital assets including buildings, furniture and equipment, and intangible assets such as software. This amount represents a net increase (including additions, deductions, and depreciation) of \$7,902, or .4% from last year. The business-type activities net capital assets decreased \$3,114 from the prior year.

**Webster Parish Office of Community Services
Management's Discussion and Analysis (MD&A)
December 31, 2024**

	Capital Assets December 31,			
	Governmental Activities		Business-Type Activities	
	2024	2023	2024	2023
Buildings and improvements	\$ 1,524,090	\$ 1,524,090	\$ -	\$ -
Furniture, equipment & vehicles	2,078,656	1,924,895	36,383	36,383
Leased assets	38,020	48,675	-	-
Intangibles	49,312	18,160	-	-
Total cost of capital net assets	3,690,078	3,515,820	36,383	36,383
Less: accumulated depreciation & amortization	(1,820,849)	(1,654,493)	(17,163)	(14,048)
Net capital assets	<u>\$ 1,869,229</u>	<u>\$ 1,861,327</u>	<u>\$ 19,220</u>	<u>\$ 22,335</u>

Capital asset additions for 2024 included educational tables for Headstart. See Note 6 of the Notes to the Financial Statements.

Long Term Debt At December 31, 2024 the Office of Community Services' governmental activities had \$153,303 in long term debt which included \$128,533 in compensated absences, and a \$24,770 lease liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES Our appointed officials and citizens consider many factors when setting the Office of Community Services' 2025 year budget. The most important factor that affects the budget is the amount of approved federal grant funding. For our regular funding, for the year 2024, we budgeted little change in revenue and expenditures.

CONTACTING THE OFFICE OF COMMUNITY SERVICES' FINANCIAL MANAGEMENT Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the Office of Community Services' finances and to show the Office of Community Services' accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Melinda Davidson, Executive Director, at Webster Parish Office of Community Services, P. O. Box 876, Minden, Louisiana, 71058-0876, telephone number 318-377-7022.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements (GWFS)

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

STATEMENT OF NET POSITION

December 31, 2024

Statement A

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and cash equivalents	\$ 718,767	\$ 267,380	\$ 986,147
Investments	42,050	5,903	47,953
Receivables, net	309,247	85	309,332
Internal balances	(1,994)	1,994	-
Prepaid items	-	-	-
Capital Assets:			
Land and construction in progress	-	-	-
Capital assets, net of depreciation and amortization	1,869,229	19,220	1,888,449
TOTAL ASSETS	2,937,299	294,582	3,231,881
LIABILITIES			
Accounts, salaries and other payables	194,073	3,473	197,546
Unearned revenue	29,315	-	29,315
Long-term liabilities			
Due within one year	20,612	2,249	22,861
Due in more than one year	132,691	-	132,691
TOTAL LIABILITIES	376,691	5,722	382,413
NET POSITION			
Net investment in capital assets	1,844,459	19,220	1,863,679
Restricted for grants	420,913	-	420,913
Unrestricted	295,236	269,640	564,876
TOTAL NET POSITION	\$ 2,560,608	\$ 288,860	\$ 2,849,468

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

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

Statement B

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION		
	EXPENSES	CHARGES SERVICES	OPERATING GRANTS AND CONTRIBUTION	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Primary government						
<i>Governmental Activities</i>						
Health and Welfare	\$ (4,689,997)	\$ 95,176	\$ 4,569,347	\$ (25,474)	\$ -	\$ (25,474)
Total governmental activities	(4,689,997)	95,176	4,569,347	(25,474)	-	(25,474)
<i>Business-type activities</i>						
Health and Welfare	(945,794)	-	970,731	-	24,937	24,937
Total	\$ (5,635,791)	\$ 95,176	\$ 5,540,078	(25,474)	24,937	(537)
General revenues:						
Interest and investment earnings				2,573	1,363	3,936
Miscellaneous				100,849	11,122	111,971
Total general revenues				103,422	12,485	115,907
Change in net position				77,948	37,422	115,370
Net position - beginning				2,541,660	251,438	2,793,098
Prior period adjustment				(59,000)	-	(59,000)
Net position beginning - as restated				2,482,660	251,438	2,734,098
Net position - ending				\$ 2,560,608	\$ 288,860	\$ 2,849,468

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

Webster Parish Office of Community Services



BASIC FINANCIAL STATEMENTS

Fund Financial Statements (FFS)

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

GOVERNMENTAL FUNDS

Balance Sheet

December 31, 2024

	<u>GENERAL</u>	<u>HEADSTART</u>	<u>TRANSPORTATION</u>
ASSETS			
Cash and cash equivalents	\$ 382,732	\$ -	\$ 251,207
Investments	42,050	-	-
Receivables	3,245	122,464	46,979
Interfund receivables	<u>31,235</u>	<u>22,709</u>	<u>8,659</u>
TOTAL ASSETS	<u><u>459,262</u></u>	<u><u>145,173</u></u>	<u><u>306,845</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries and other payables	601	112,509	9,485
Interfund payables	46,607	-	-
Unearned revenue	-	24,967	-
Accrued compensated absences	<u>-</u>	<u>7,697</u>	<u>1,294</u>
TOTAL LIABILITIES	<u><u>47,208</u></u>	<u><u>145,173</u></u>	<u><u>10,779</u></u>
Fund balances:			
Restricted	-	-	296,066
Unassigned	<u>412,054</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u><u>412,054</u></u>	<u><u>-</u></u>	<u><u>296,066</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 459,262</u></u>	<u><u>\$ 145,173</u></u>	<u><u>\$ 306,845</u></u>

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

Statement C

FOOD	CSBG	LIHEAP ENERGY	NONMAJOR GOVERNMENTAL	TOTAL
\$ 80,812	\$ -	\$ -	\$ 4,016	\$ 718,767
-	-	-	-	42,050
91,459	28,458	16,642	-	309,247
13,245	-	-	-	75,848
<u>185,516</u>	<u>28,458</u>	<u>16,642</u>	<u>4,016</u>	<u>1,145,912</u>
60,978	8,416	2,084	-	194,073
-	15,554	14,398	1,283	77,842
1,357	2,991	-	-	29,315
1,067	1,497	160	-	11,715
<u>63,402</u>	<u>28,458</u>	<u>16,642</u>	<u>1,283</u>	<u>312,945</u>
122,114	-	-	2,733	420,913
-	-	-	-	412,054
<u>122,114</u>	<u>-</u>	<u>-</u>	<u>2,733</u>	<u>832,967</u>
<u>\$ 185,516</u>	<u>\$ 28,458</u>	<u>\$ 16,642</u>	<u>\$ 4,016</u>	<u>\$ 1,145,912</u>

Webster Parish Office of Community Services



WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024**

Statement D

Total fund balances - governmental funds \$ 832,967

The cost of capital assets (construction in progress, land, buildings, furniture and equipment, and intangibles) 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 Office of Community Services 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	\$ 3,690,078	
Accumulated depreciation	<u>(1,820,849)</u>	1,869,229

Long-term liabilities applicable to the Office of Community Service's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long term - are reported in the Statement of Net Position.

Balances at December 31, 2024 are:

Long-term liabilities

Compensated absences payable	(116,818)
Leases payable	<u>(24,770)</u>

Net position of governmental activities \$ 2,560,608

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

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2024**

	<u>GENERAL</u>	<u>HEADSTART</u>	<u>TRANSPORTATION</u>
REVENUES			
Local Sources:			
Interest and investment earnings	\$ 2,573	\$ -	\$ -
Other revenue	90,063	7,661	95,176
Federal Sources	<u>-</u>	<u>2,701,294</u>	<u>313,213</u>
 TOTAL REVENUES	 <u>92,636</u>	 <u>2,708,955</u>	 <u>408,389</u>
EXPENDITURES			
Current:			
Health and welfare:			
Personnel	-	1,888,517	142,985
Gas, oil & repairs	3,837	24,310	35,972
Office expense	15,900	325,504	12,880
Insurance	-	84,032	67,528
Utilities	666	119,817	10,781
Service providers	3,165	-	-
Food services	-	26,566	-
Other	14,197	201,929	6,534
Capital outlay	-	20,406	117,531
Debt service			
Interest	-	983	91
Principal	<u>-</u>	<u>9,667</u>	<u>899</u>
 TOTAL EXPENDITURES	 <u>37,765</u>	 <u>2,701,731</u>	 <u>395,201</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>54,871</u>	<u>7,224</u>	<u>13,188</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	<u>(27,919)</u>	<u>(7,224)</u>	<u>-</u>
 TOTAL OTHER FINANCING SOURCES (USES)	 <u>(27,919)</u>	 <u>(7,224)</u>	 <u>-</u>
 NET CHANGE IN FUND BALANCES	 26,952	 -	 13,188
 FUND BALANCES BEGINNING	 <u>385,102</u>	 <u>-</u>	 <u>282,878</u>
 FUND BALANCES - ENDING	 <u>\$ 412,054</u>	 <u>\$ -</u>	 <u>\$ 296,066</u>

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

Statement E

FOOD	CSBG	LIHEAP ENERGY	NONMAJOR GOVERNMENTAL	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ 2,573
2,785	-	-	-	195,685
917,655	213,731	423,454	-	4,569,347
920,440	213,731	423,454	-	4,767,605
224,251	206,565	48,917	-	2,511,235
105	-	105	-	64,329
7,776	-	3,709	-	365,769
543	-	543	-	152,646
589	2,905	464	-	135,222
554,120	-	362,587	-	919,872
122,675	-	-	-	149,241
9,513	4,261	6,881	-	243,315
-	-	-	-	137,937
23	-	23	-	1,120
225	-	225	-	11,016
919,820	213,731	423,454	-	4,691,702
620	-	-	-	75,903
35,143	-	-	-	35,143
-	-	-	-	(35,143)
35,143	-	-	-	-
35,763	-	-	-	75,903
86,351	-	-	2,733	757,064
\$ 122,114	\$ -	\$ -	\$ 2,733	\$ 832,967

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**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, 2024**

Statement F

Net change in fund balances - total governmental funds	\$	75,903
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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 depreciation expense exceeded capital outlays in the period:

Capital outlay	\$	240,035	
Depreciation expense		(232,133)	
Prepaid vehicle deposit		(18,816)	(10,914)

The issuance of long term debt provides current financial resources of governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position

Repayment of lease liability		11,580
------------------------------	--	--------

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick time) and claims payable - 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). This year, vacation and sick time used was more than the amounts earned.

Vacation and sick time		1,379
------------------------	--	-------

Change in net position of governmental activities	\$	77,948
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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

PROPRIETARY FUND TYPE- ENTERPRISE FUND

Statement of Net Position

December 31, 2024

Statement G

**SECTION 8
VOUCHER**

ASSETS

Current assets:

Cash and cash equivalents	\$ 267,380
Investments	5,903
Accounts receivable, net	85
Interfund receivables	1,994
Total current assets	<u>275,362</u>

Non-current assets:

Capital assets, net of accumulated depreciation	<u>19,220</u>
---	---------------

TOTAL ASSETS

294,582

LIABILITIES

Current Liabilities:

Accounts, salaries and other payables	3,473
Compensated absences	2,249
Total current liabilities	<u>5,722</u>

TOTAL LIABILITIES

5,722

NET POSITION

Net Investment in capital assets	19,220
Restricted for HAP	-
Unrestricted	<u>269,640</u>

TOTAL NET POSITION

\$ 288,860

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

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

PROPRIETARY FUND TYPE- ENTERPRISE FUND

**Statement of Revenues, Expenses,
and Changes in Fund Net Position
For the Year Ended December 31, 2024**

	Statement H
	SECTION 8 VOUCHER
OPERATING REVENUES	
Federal grants	\$ 970,731
Other income	11,122
	<hr/>
TOTAL OPERATING REVENUES	981,853
	<hr/>
OPERATING EXPENSES	
Administration	82,123
Utilities	470
General	3,055
Depreciation	3,114
Housing assistance payments	857,032
	<hr/>
TOTAL OPERATING EXPENSES	945,794
	<hr/>
OPERATING INCOME (LOSS)	36,059
NON-OPERATING REVENUES	
Interest income	1,363
	<hr/>
TOTAL NON-OPERATING REVENUES	1,363
	<hr/>
CHANGE IN NET POSITION	37,422
NET POSITION AT BEGINNING OF YEAR	251,438
	<hr/>
NET POSITION AT END OF YEAR	\$ 288,860
	<hr/> <hr/>

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

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

PROPRIETARY FUND TYPE - ENTERPRISE FUND

**Statement of Cash Flows
For the Year Ended December 31, 2024**

Statement I

**SECTION 8
VOUCHER**

CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to vendors	\$ (23,572)
Payments to employees	(61,205)
Payments to private landlords and others	(857,032)
Federal grants	970,731
Other receipts	8,648
	<hr/>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	37,570
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest	1,363
	<hr/>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	1,363
	<hr/>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	38,933
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	228,447
	<hr/>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 267,380</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 36,059
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	3,114
Change in assets and liabilities:	
Accounts receivable	(85)
Compensated absences	1,108
Accounts, salaries and other payables	(237)
Interfunds	(2,389)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 37,570</u></u>

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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

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Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying financial statements of Webster Parish Office of Community Services have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles.

A. REPORTING ENTITY Webster Parish Office of Community Services was established by the Webster Parish Police Jury under the provisions of LSA-R.S. 23:63 to operate state and federally funded programs to assist low-income members of the community in obtaining adequate employment, education and housing, meeting certain medical needs, and obtaining proper assistance to satisfy other needs of low-income families that arise within the community.

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

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

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

Because the Police Jury appoints members to Webster Parish Office of Community Services' Board and the Office of Community Services is financially accountable to the Police Jury, Webster Parish Office of Community Services was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Office of Community Services and do not present information on the Police Jury, the governmental services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

B. FUNDS The accounts of the Office of Community Services 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 the 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 major governmental funds of the Office of Community Services are described as follows:

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

General fund – This fund is the general operating fund of the Office of Community Services. It accounts for all activities except those required to be accounted for in other funds.

Headstart – This fund accounts for grant funding received for the purpose of providing young children, generally ages 3 to 5, in low-income families with services designed to meet their needs in various areas such as health, education, social services, etc.

Transportation – This fund accounts for the grant funding received and the operations of the transportation program that provides affordable transportation to the residents within the parish.

Food – This fund accounts for the operations of the programs providing meal reimbursements to eligible institutions that serve meals to students at various locations within the parish.

CSBG – This fund accounts for grant funding received through Community Development Block Grants to assist the Office of Community Services with operations.

LIHEAP Energy – This fund accounts for the funding received through the Louisiana Housing Corporation for the Low Income Home Energy Assistance Program which helps keep families safe and healthy through initiatives that assist families with energy costs.

Proprietary Funds The proprietary fund accounts for activities similar to those found in the private sector where the determination of net income is necessary or useful to sound financial administration. The proprietary fund differs from a governmental fund in that its focus is on income measurement which, together with the maintenance of equity, is an important financial indicator.

Section 8 Voucher – This fund accounts for the activity for HUD's Section 8 Housing Choice Voucher program. The purpose is to assist low-income families in obtaining affordable housing.

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 were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflows/outflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, liabilities, and deferred inflow/outflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Fiduciary activities are not included in the Government-Wide Financial Statements.

Program revenues Program revenues included in the Statement of Activities include charges for services provided and operating grants and contributions; program revenues reduce the cost of the function to be financed from the Office of Community Services' general revenues.

Allocation of indirect expenses The Office of Community Services reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

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

Revenues

Federal and state grants are recognized when the Office of Community Services is entitled to the funds.

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

Substantially all other revenues are recorded when they become available to the Office of Community Services.

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, increases in capital lease purchases, 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.

Proprietary Funds

Operating Revenues and Expenses Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations, which is providing affordable housing. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

E. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits, petty cash, 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 Office of Community Services may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state in the United States or under the laws of the United States. For purposes of the Proprietary Fund Statement of Cash Flows, the Office of Community Services considers all investments with a maturity of three months or less when purchased to be cash equivalents.

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

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

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

Definitions:

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

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

The Office of Community Services participates in the Louisiana Asset Management Pool, Inc., (LAMP) which is an external investment pool that, to the extent practical invest in a manner consistent with GASB Statement 79, *Certain External Investment Pools and Pool Participants*.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. LAMP issues financial reports which may be obtained at www.lamppool.com.

Investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

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

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

J. CAPITAL ASSETS Capital assets for the Office of Community Services purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at their acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight line depreciation is used based on the following estimated useful lives:

Buildings	20-40 years
Furniture and equipment	5-10 years
Vehicles	5-15 years
Intangibles-software	5 years
Intangibles-other	5 years

K. COMPENSATED ABSENCES All full-time employees earn 80 to 160 hours of vacation each year, depending on length of service. Employees can accumulate up to 240 hours of unused vacation time. Upon termination or retirement, an employee is compensated for up to 240 hours of previous years’ accumulated annual leave.

All full-time employees earn 4 hours of sick leave every two weeks, effective from date of employment. Other employees considered less than full-time receive 40 hours of sick leave per year. Upon termination or retirement, accrued sick leave is excluded from paid benefits.

All professional staff members are entitled to earn compensatory time for overtime worked. Employees can accumulate up to 80 hours of unused compensatory time. Upon termination or retirement, an employee is compensated for accumulated compensatory time.

The Office of Community Services’ recognition and measurement criterion for compensated absences follows:

GASB Statement No. 101 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if all of the following conditions are met:

The leave accumulates.

The employees' right to receive compensation is attributable to services already rendered.

It is more likely than not to either be paid or settled through other means.

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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

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

It is the Office of Community Services' policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

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

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

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

Committed: Fund balance that can only be used for specific purposes determined by the Office of Community Services' highest level of decision-making authority. The Board is the highest level of decision-making authority of the Office of Community Services that can, by adoption of a resolution prior to fiscal year end, commit fund balance. Committed amounts cannot be used for any other purpose unless the Board 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 Board's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the Board.

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

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

N. 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.

O. UNEARNED REVENUE Unearned revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

P. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP AND ACCOUNTABILITY

Actual Expenditures Exceeding Budgeted Expenditures For the fiscal year ending December 31, 2024 the following funds reported actual expenditures that exceeded budgeted expenditures:

	Final Budget	Actual	Unfavorable Variance
General	\$ 17,000	\$ 37,765	\$ (20,765)
Headstart	2,580,102	2,701,731	(121,629)
CSBG	201,743	213,731	(11,988)

Budget overruns were the result of unanticipated expenditures in the last month of the fiscal year.

NOTE 3 - DEPOSITS Deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk-Deposits: At year-end the Office of Community Services' carrying amount of deposits was \$986,147 and the bank balance was \$993,040. Of the bank balance, \$250,000 was covered by federal deposit insurance. The remaining balance was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Office of Community Services' 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 Office of Community Services that the fiscal agent has failed to pay deposited funds upon demand. The Office of Community Services' policy does not address custodial credit risk.

Interest Rate Risk-Deposits: The Office of Community Services' policy does not address interest rate risk.

NOTE 4 - INVESTMENTS Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the Statement of Net Position at the end of each reporting period. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

At year end, the Office of Community Services investment balances were as follows:

<u>Type of Investment</u>	<u>Level 2</u>
Louisiana Asset Management Pool (LAMP)	\$ 47,953

Investments held at December 31, 2024 consist of \$47,953 in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

Credit Risk: LAMP is rated AAAM by Standard and Poor's.

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

Custodial Credit Risk-Investments: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

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

Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 70 as of December 31, 2024.

Foreign Currency Risk: Not applicable.

NOTE 5 - RECEIVABLES The following is a summary of receivables at December 31, 2024:

	Governmental Activities						Business- Type Activities	
<u>Class of Receivables</u>	<u>General</u>	<u>Headstart</u>	<u>Transportation</u>	<u>Food</u>	<u>CSBG</u>	<u>LIHEAP Energy</u>	<u>Section 8</u>	<u>Total</u>
Grants	\$ -	\$ 120,856	\$ 46,760	\$ 91,424	\$ 28,458	\$ 16,606	\$ -	\$ 304,104
Other	3,245	1,608	219	35	-	36	85	5,228
Total	<u>\$ 3,245</u>	<u>\$ 122,464</u>	<u>\$ 46,979</u>	<u>\$ 91,459</u>	<u>\$ 28,458</u>	<u>\$ 16,642</u>	<u>\$ 85</u>	<u>\$ 309,332</u>

The balance of accounts receivable is expected to be collected in full for all governmental funds so no allowance for doubtful accounts has been established. In the Section 8 program, the allowance for doubtful accounts is \$7,308.

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

NOTE 6 - CAPITAL ASSETS The following schedule presents changes in capital assets for governmental activities for the year ended December 31, 2024:

	Balance Beginning	Additions	Deletions	Balance Ending
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,524,090	\$ -	\$ -	\$ 1,524,090
Furniture, equipment and vehicles	1,924,895	208,883	55,122	2,078,656
Leased assets	48,675	-	10,655	38,020
Intangibles	18,160	31,152	-	49,312
Total	<u>3,515,820</u>	<u>240,035</u>	<u>65,777</u>	<u>3,690,078</u>
Less accumulated depreciation and amortization:				
Buildings and improvements	624,425	51,321	-	675,746
Furniture, equipment and vehicles	998,182	164,892	55,122	1,107,952
Leased assets	13,726	11,593	10,655	14,664
Amortization	18,160	4,327	-	22,487
Total	<u>1,654,493</u>	<u>232,133</u>	<u>65,777</u>	<u>1,820,849</u>
Governmental Activities, capital assets net	<u>\$ 1,861,327</u>	<u>\$ 7,902</u>	<u>\$ -</u>	<u>\$ 1,869,229</u>

Depreciation and amortization expense of \$232,133 was charged to the health and welfare function.

The following schedule presents changes in capital assets for the business-type activities for the year ended December 31, 2024:

	Balance Beginning	Additions	Deletions	Balance Ending
Capital assets, being depreciated:				
Furniture, equipment and vehicles	\$ 36,383	\$ -	\$ -	\$ 36,383
Total	<u>36,383</u>	<u>-</u>	<u>-</u>	<u>36,383</u>
Less accumulated depreciation and amortization:				
Furniture, equipment and vehicles	14,049	3,114	-	17,163
Total	<u>14,049</u>	<u>3,114</u>	<u>-</u>	<u>17,163</u>
Business-type activities, capital assets net	<u>\$ 22,334</u>	<u>\$ (3,114)</u>	<u>\$ -</u>	<u>\$ 19,220</u>

Depreciation expense of \$3,114 was charged to the health and welfare function.

NOTE 7 - RETIREMENT SYSTEMS

The Office of Community Services has an agreement with Mutual of America to participate in a 401(k) defined contribution plan. The plan was approved by the Board and any changes to the plan must be approved by the Board.

The Office of Community Services acts as the plan administrator and establishes separate accounts for each employee. An employee who wishes to participate in the plan will complete an application which is forwarded to the plan trustee for review and approval of the percentages and types of investment options chosen. All participants in the plan may elect to make salary reduction contributions. The employee can decide the percentage of deductions and type(s) of investments but no less than 1% of their salary may be chosen for salary reduction. Included in the options for employees is the option to participate in a Roth account. There is also a catch-up option for those

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

employees who wish to have a larger portion deducted from their salaries. The employer (plan administrator) contributes 4% of the employee's salary per year.

All employees are eligible to participate in the 401(k) plan on the first day of employment. Vesting rules of employees under the plan are as follows:

Employees will be 100% vested under any of the following circumstances:

1. The retirement age is reached, which is the date of attainment of age 60.
2. Death occurs during employment.
3. Total and permanent disability occurs during employment.

If termination of employment occurs for any reason other than retirement, death, or total and permanent disability, the percentage of vesting is determined as follows:

<u>Year of Service</u>	<u>Percentage of Vesting</u>
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Any non-vested amounts are forfeited and used to pay any charges incurred in connection with the termination of employment of the participant whose account was forfeited. Additionally, the employer can elect to use forfeitures to restore the forfeited portion of participants' accounts in the case of re-employment. At December 31, 2024, there was \$6,426 in forfeitures from non-vested accounts.

The employer contributions by the Office of Community Services for the year ended December 31, 2024 were \$65,959. No employee contributions were made under the retirement plan for fiscal year ended December 31, 2024. The employer has \$1,971 payable to the retirement plan at December 31, 2024.

NOTE 8 - LONG-TERM LIABILITIES The following is a summary of the long-term liabilities transactions and balances for the year ended December 31, 2024:

Governmental Activities:

	Compensated Absences	Lease Liability	Total
Balance, Beginning	123,411	36,350	\$ 159,761
Additions	78,670	-	78,670
Deletions	(73,548)	(11,580)	(85,128)
Balance, Ending	128,533	24,770	153,303
Amount due within one year	\$ 11,715	8,897	\$ 20,612

The compensated absences liability attributable to the governmental activities will be liquidated by the fund in which the salary is paid. Compensated absences primarily have been paid from the General fund, Headstart fund, Transportation fund, and Food fund. See Note 11 for additional information regarding claims payable.

The lease liability is due as follows:

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

	Principal	Interest	Total
2025	\$ 8,897	\$ 774	\$ 9,671
2026	9,232	439	9,671
2027	4,180	141	4,321
2028	2,461	29	2,490
Total	<u>\$ 24,770</u>	<u>\$ 1,383</u>	<u>\$ 26,153</u>

The lease liability will be liquidated by the Food, LIHEAP, Headstart, and Transportation funds.

Business-Type Activities:

	Compensated Absences
Balance, Beginning	\$ 1,141
Additions	1,916
Deletions	(808)
Balance, Ending	<u>2,249</u>
Amount due within one year	<u>\$ 2,249</u>

NOTE 9 - INTERFUND TRANSACTIONS (FFS LEVEL ONLY)

Interfund Receivable/Payables at December 31, 2024:

<u>Receivable Fund</u>	<u>Amount</u>	<u>Payable Fund</u>	<u>Amount</u>
General fund	\$ 31,235	CSBG	\$ 15,554
		LIHEAP Energy	14,398
		Nonmajor Governmental	1,283
Headstart	22,709	General Fund	22,709
Transportation	8,659	General Fund	8,659
Food	13,245	General Fund	13,245
Section 8	1,994	General Fund	1,994
	<u>\$ 77,842</u>		<u>\$ 77,842</u>

The purpose of the interfund receivable/payables is to cover expenditures on cost-reimbursement programs until reimbursements are received.

Interfund transfers at December 31, 2024:

<u>Transfer In</u>		<u>Transfer Out</u>	
Food	\$ 35,143	General fund	\$ 27,919
		Headstart	7,224
	<u>\$ 35,143</u>		<u>\$ 35,143</u>

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

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

NOTE 10 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at December 31, 2024, are as follows:

	Governmental Activities						Business-Type Activities	
	General	Headstart	Transportation	Food	CSBG	LIHEAP Energy	Section 8 Voucher	Total
Salaries	\$ -	\$ 86,982	\$ 5,697	\$ 9,960	\$ 8,166	\$ 1,930	\$ 2,128	\$ 114,863
Accounts	601	25,527	3,788	51,018	250	154	1,345	82,683
Total	<u>\$ 601</u>	<u>\$ 112,509</u>	<u>\$ 9,485</u>	<u>\$ 60,978</u>	<u>\$ 8,416</u>	<u>\$ 2,084</u>	<u>\$ 3,473</u>	<u>\$ 197,546</u>

NOTE 11 - LITIGATION AND CLAIMS

Litigation Per legal counsel, the Webster Parish Police Jury on behalf of the Office of Community Services was involved in litigation at December 31, 2024. Legal counsel believes exposure in this matter will not exceed the insurance deductible.

Grant Disallowances The Office of Community Services participates in a number of 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 terms of the grant.

Headstart Program Disallowance The Department of Health and Human Services' (HHS), Administration for Children and Families conducted a monitoring review of the 2012 Headstart program year. The monitoring reported findings resulting in disallowed costs by the Office of Community Services. In 2019, the Office of Community Services paid the interest that had accrued on disallowed costs. There was no further communication with HHS. In May, 2025, the Webster Parish Police Jury was contacted by a debt collection agency requesting payment of the alleged debt. This Police Jury is contesting this debt. The ultimate resolution of this matter as far as the Office of Community Services cannot be determined at this time.

NOTE 12 - RISK MANAGEMENT The Office of Community Services is exposed to various risk related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Office of Community Services carries commercial insurance to manage these risks. In the past, the insurance has been sufficient to cover any settlements. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

NOTE 13 - FUND BALANCE CLASSIFICATION DETAILS The following are details of the fund balance classifications at December 31, 2024:

	General Fund	Transportation	Food	Nonmajor Governmental	Total
Restricted for:					
Grants	\$ -	\$ 296,066	\$ 122,114	\$ 2,733	\$ 420,913
Unassigned:	412,054	-	-	-	412,054
Total	<u>\$ 412,054</u>	<u>\$ 296,066</u>	<u>\$ 122,114</u>	<u>\$ 2,733</u>	<u>\$ 832,967</u>

Webster Parish Office of Community Services
Notes to the Financial Statements
December 31, 2024

NOTE 14 – NEW GASB STANDARDS In the current fiscal year the Office of Community Services implemented Statement No. 100 – *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. This statement provides guidance to enhance accounting changes and error corrections to provide more understandable, reliable, consistent, and comparable information for making decisions or assessing accountability. The adoption of this standard had no impact on the Office of Community Services financial statements or note to the financial statements.

Additionally, in the current year, the Office of Community Services implemented GASB Statement No. 101 – *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not been paid in cash or settled through noncash means. The adoption of this standard reduced beginning net position by \$59,000 and increased the beginning compensated absence liability by \$59,000.

REQUIRED SUPPLEMENTARY INFORMATION

Webster Parish Office of Community Services

Budgetary Comparison Schedules

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

GENERAL FUND - This fund is the general operating fund of the Office of Community Services. It accounts for all activities except those required to be accounted for in other funds.

HEADSTART - This fund accounts for grant funding received for the purpose of providing young children, generally ages 3 to 5, in low-income families with services designed to meet their needs in various areas such as health, education, social services, etc.

TRANSPORTATION - This fund accounts for the grant funding received for the operations of the transportation program that provides affordable transportation to the residents within the parish.

FOOD - This fund accounts for the operations of the programs providing meal reimbursements to eligible institutions that serve meals to students at various locations within the parish.

CSBG - This fund accounts for grant funding received through Community Development Block Grants to assist the Office of Community Services with operations.

LIHEAP ENERGY - This fund accounts for the funding received through the Louisiana Housing Corporation for the Low Income Home Energy Assistance Program which helps keep families safe and healthy through initiatives that assist families with energy costs.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-1

	BUDGETARY AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Local Sources:				
Interest and investment earnings	\$ -	\$ -	\$ 2,573	\$ 2,573
Other revenue	63,000	63,000	90,063	27,063
	<u>63,000</u>	<u>63,000</u>	<u>92,636</u>	<u>29,636</u>
TOTAL REVENUES	<u>63,000</u>	<u>63,000</u>	<u>92,636</u>	<u>29,636</u>
EXPENDITURES				
Current:				
Health and welfare:				
Gas, oil & repairs	2,100	2,100	3,837	(1,737)
Office expense	9,800	9,800	15,900	(6,100)
Utilities	-	-	666	(666)
Service providers	-	-	3,165	(3,165)
Other	3,900	3,900	14,197	(10,297)
Capital outlay	1,200	1,200	-	1,200
	<u>17,000</u>	<u>17,000</u>	<u>37,765</u>	<u>(20,765)</u>
TOTAL EXPENDITURES	<u>17,000</u>	<u>17,000</u>	<u>37,765</u>	<u>(20,765)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,000	46,000	54,871	8,871
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(27,919)	(27,919)
	<u>-</u>	<u>-</u>	<u>(27,919)</u>	<u>(27,919)</u>
NET CHANGE IN FUND BALANCES	46,000	46,000	26,952	(19,048)
FUND BALANCES - BEGINNING	385,102	385,102	385,102	-
	<u>385,102</u>	<u>385,102</u>	<u>385,102</u>	<u>-</u>
FUND BALANCES - ENDING	\$ 431,102	\$ 431,102	\$ 412,054	\$ (19,048)
	<u>\$ 431,102</u>	<u>\$ 431,102</u>	<u>\$ 412,054</u>	<u>\$ (19,048)</u>

See accompanying notes to budgetary comparison schedules.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**HEADSTART
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-2

**VARIANCE WITH
FINAL BUDGET
POSITIVE
(NEGATIVE)**

	BUDGETARY AMOUNTS		ACTUAL AMOUNTS	
	ORIGINAL	FINAL		
REVENUES				
Local Sources:				
Other revenue	\$ -	\$ -	\$ 7,661	\$ 7,661
Federal Sources	2,580,102	2,580,102	2,701,294	121,192
TOTAL REVENUES	<u>2,580,102</u>	<u>2,580,102</u>	<u>2,708,955</u>	<u>128,853</u>
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	2,009,699	2,009,699	1,888,517	121,182
Gas, oil & repairs	56,000	56,000	24,310	31,690
Office expense	138,332	138,332	325,504	(187,172)
Insurance	61,538	61,538	84,032	(22,494)
Utilities	120,000	120,000	119,817	183
Food services	47,000	47,000	26,566	20,434
Other	147,533	147,533	201,929	(54,396)
Capital outlay	-	-	20,406	(20,406)
Debt service				
Interest	-	-	983	(983)
Principal	-	-	9,667	(9,667)
TOTAL EXPENDITURES	<u>2,580,102</u>	<u>2,580,102</u>	<u>2,701,731</u>	<u>(121,629)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>7,224</u>	<u>7,224</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(7,224)	(7,224)
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes to budgetary comparison schedules.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**TRANSPORTATION
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-3

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Other revenue	\$ 127,000	\$ 127,000	\$ 95,176	\$ (31,824)
Federal Sources	405,686	405,686	313,213	(92,473)
TOTAL REVENUES	532,686	532,686	408,389	(124,297)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	306,621	306,621	142,985	163,636
Gas, oil & repairs	74,500	74,500	35,972	38,528
Office expense	31,951	31,951	12,880	19,071
Insurance	67,650	67,650	67,528	122
Utilities	13,850	13,850	10,781	3,069
Other	21,800	21,800	6,534	15,266
Capital outlay	-	-	117,531	(117,531)
Debt service				
Interest	-	-	91	(91)
Principal	-	-	899	(899)
TOTAL EXPENDITURES	516,372	516,372	395,201	121,171
NET CHANGE IN FUND BALANCES	16,314	16,314	13,188	(3,126)
FUND BALANCES - BEGINNING	282,878	282,878	282,878	-
FUND BALANCES - ENDING	\$ 299,192	\$ 299,192	\$ 296,066	\$ (3,126)

See accompanying notes to budgetary comparison schedules.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**FOOD
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-4

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Local Sources:				
Other revenue	\$ -	\$ -	\$ 2,785	\$ 2,785
Federal Sources	1,106,406	1,106,406	917,655	(188,751)
TOTAL REVENUES	1,106,406	1,106,406	920,440	(185,966)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	249,798	249,798	224,251	25,547
Gas, oil & repairs	-	-	105	(105)
Office expense	11,188	11,188	7,776	3,412
Insurance	-	-	543	(543)
Utilities	-	-	589	(589)
Service providers	620,000	620,000	554,120	65,880
Food services	194,100	194,100	122,675	71,425
Other	19,450	19,450	9,513	9,937
Debt service				
Interest	-	-	23	(23)
Principal	-	-	225	(225)
TOTAL EXPENDITURES	1,094,536	1,094,536	919,820	174,716
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,870	11,870	620	(11,250)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	35,143	35,143
NET CHANGE IN FUND BALANCES	11,870	11,870	35,763	23,893
FUND BALANCES - BEGINNING	86,351	86,351	86,351	-
FUND BALANCES - ENDING	\$ 98,221	\$ 98,221	\$ 122,114	\$ 23,893

See accompanying notes to budgetary comparison schedules.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**CSBG
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-5

	BUDGETARY AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Federal Sources	\$ 201,743	\$ 201,743	\$ 213,731	\$ 11,988
TOTAL REVENUES	<u>201,743</u>	<u>201,743</u>	<u>213,731</u>	<u>11,988</u>
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	178,834	178,834	206,565	(27,731)
Office expense	7,767	7,767	-	7,767
Utilities	3,508	3,508	2,905	603
Other	<u>11,634</u>	<u>11,634</u>	<u>4,261</u>	<u>7,373</u>
TOTAL EXPENDITURES	<u>201,743</u>	<u>201,743</u>	<u>213,731</u>	<u>(11,988)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes to budgetary comparison schedules.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**LIHEAP ENERGY
Budgetary Comparison Schedule
For the Year Ended December 31, 2024**

Exhibit 1-6

	BUDGETARY AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
				POSITIVE
				(NEGATIVE)
REVENUES				
Federal Sources	\$ 599,995	\$ 599,995	\$ 423,454	\$ (176,541)
TOTAL REVENUES	599,995	599,995	423,454	(176,541)
EXPENDITURES				
Current:				
Health and welfare:				
Personnel	44,341	44,341	48,917	(4,576)
Gas, oil & repairs	-	-	105	(105)
Office expense	3,620	3,620	3,709	(89)
Insurance	69	69	543	(474)
Utilities	76	76	464	(388)
Service providers	541,280	541,280	362,587	178,693
Other	10,609	10,609	6,881	3,728
Capital outlay	-	-	-	-
Debt service				
Interest	-	-	23	(23)
Principal	-	-	225	(225)
TOTAL EXPENDITURES	599,995	599,995	423,454	176,541
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES BEGINNING	-	-	-	-
FUND BALANCES - ENDING	\$ -	\$ -	\$ -	\$ -

See accompanying notes to budgetary comparison schedules.

Webster Parish Office of Community Services

Notes to Budgetary Comparison Schedules For the Year Ended December 31, 2024

A. BUDGETS

General Budget Policies Preliminary budgets for the ensuing year are prepared for each program by the Executive Director prior to the beginning of the new grant year according to the related grant terms. During regular Board meetings the Executive Director presents the budgets to the Board for formal approval. The Executive Director answers any questions and makes any necessary changes and the budgets are formally adopted by the Board.

The Executive Director presents necessary budget amendments to the Board during the year when, in her judgment, actual operations or grant funding are differing materially from those anticipated in the original budget. During a regular meeting, the Board reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments.

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

For the year ended December 31, 2024, modified accrual budgets were adopted for the General fund and all special revenue funds. Budgets are adopted based on the grant budget year which may be different from the fiscal year end. The Headstart, Transportation, Food, CSBG, and LIHEAP Energy budgets are on a grant year end which is different from the fiscal year end.

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 Board.

B. ACTUAL EXPENDITURES EXCEEDING BUDGETED EXPENDITURES

	Final Budget	Actual	Unfavorable Variance
General	\$ 17,000	\$ 37,765	\$ (20,765)
Headstart	2,580,102	2,701,731	(121,629)
CSBG	201,743	213,731	(11,988)

SUPPLEMENTARY INFORMATION

Webster Parish Office of Community Services

NONMAJOR SPECIAL REVENUE FUNDS

HOUSING – This fund accounts for grants received to assist low-income citizens in obtaining affordable housing.

EMERGENCY ASSISTANCE – This fund accounts for grant funds provided through FEMA to provide emergency assistance to meet the needs of low-income citizens within the parish.

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

December 31, 2024

Exhibit 2

	<u>HOUSING</u>	<u>EMERGENCY ASSISTANCE</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	<u>\$ 259</u>	<u>\$ 3,757</u>	<u>\$ 4,016</u>
TOTAL ASSETS	<u>259</u>	<u>3,757</u>	<u>4,016</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payables	<u>169</u>	<u>1,114</u>	<u>1,283</u>
TOTAL LIABILITIES	<u>169</u>	<u>1,114</u>	<u>1,283</u>
Fund balances:			
Restricted	<u>90</u>	<u>2,643</u>	<u>2,733</u>
TOTAL FUND BALANCES	<u>90</u>	<u>2,643</u>	<u>2,733</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 259</u>	<u>\$ 3,757</u>	<u>\$ 4,016</u>

WEBSTER PARISH OFFICE OF COMMUNITY SERVICES

**NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2024**

Exhibit 3

	<u>HOUSING</u>	<u>EMERGENCY ASSISTANCE</u>	<u>TOTAL</u>
REVENUES			
Federal Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
Health and welfare:			
Personnel	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - BEGINNING	<u>90</u>	<u>2,643</u>	<u>2,733</u>
FUND BALANCES - ENDING	<u><u>\$ 90</u></u>	<u><u>\$ 2,643</u></u>	<u><u>\$ 2,733</u></u>

**Webster Parish Office of Community Services
Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2024**

Exhibit 4

COMPENSATION PAID BOARD MEMBERS The schedule of compensation paid to Board Members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The following board members received no compensation for the year ended December 31, 2024.

Virginia Jefferson	Steve Lemmons
L.R. Clemons	Kertedra Clark
Cat Cox	Brian Dison
Vera Davison	Fayrine Kennon-Gilbert
Steve Wilson	Angelisa Strayhan
Steve Ramsey	Carl Thompson
Bammer Fuller	Charlotte Jones
Debbie Thomas	

**Webster Parish Office of Community Services
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2024**

Exhibit 5

Agency Head Name: Melinda Davidson, Executive Director

<u>Purpose</u>	
Salary	\$ 87,990
Benefits-insurance	8,961
Benefits-retirement	8,033
Benefits - Other - Workman's Comp	130
Benefits - Medicare	1,013
Vehicle rental	80
Per diem	1,110
Travel	4,486

Webster Parish Police Jury (LA213)
Minden, LA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2024

	14.871 Housing Choice Vouchers	Subtotal	Total
111 Cash - Unrestricted	\$267,380	\$267,380	\$267,380
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted			
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities			
100 Total Cash	\$267,380	\$267,380	\$267,380
121 Accounts Receivable - PHA Projects			
122 Accounts Receivable - HUD Other Projects	\$1,994	\$1,994	\$1,994
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants	\$0	\$0	\$0
126.1 Allowance for Doubtful Accounts -Tenants	\$0	\$0	\$0
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery	\$7,393	\$7,393	\$7,393
128.1 Allowance for Doubtful Accounts - Fraud	-\$7,308	-\$7,308	-\$7,308
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$2,079	\$2,079	\$2,079
131 Investments - Unrestricted	\$5,903	\$5,903	\$5,903
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets			
143 Inventories			
143.1 Allowance for Obsolete Inventories			
144 Inter Program Due From			
145 Assets Held for Sale			
150 Total Current Assets	\$275,362	\$275,362	\$275,362
161 Land			
162 Buildings			
163 Furniture, Equipment & Machinery - Dwellings			
164 Furniture, Equipment & Machinery - Administration	\$36,383	\$36,383	\$36,383
165 Leasehold Improvements			
166 Accumulated Depreciation	-\$17,163	-\$17,163	-\$17,163
167 Construction in Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$19,220	\$19,220	\$19,220
171 Notes, Loans and Mortgages Receivable - Non-Current			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due			
173 Grants Receivable - Non Current			
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$19,220	\$19,220	\$19,220
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$294,582	\$294,582	\$294,582

(continued)

Webster Parish Police Jury (LA213)

Minden, LA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2024

	14,871 Housing Choice Vouchers	Subtotal	Total
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$1,345	\$1,345	\$1,345
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$2,128	\$2,128	\$2,128
322 Accrued Compensated Absences - Current Portion	\$2,249	\$2,249	\$2,249
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities			
346 Accrued Liabilities - Other			
347 Inter Program - Due To			
348 Loan Liability - Current			
310 Total Current Liabilities	\$5,722	\$5,722	\$5,722
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other			
354 Accrued Compensated Absences - Non Current			
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$0	\$0	\$0
300 Total Liabilities	\$5,722	\$5,722	\$5,722
400 Deferred Inflow of Resources			
508.4 Net Investment in Capital Assets	\$19,220	\$19,220	\$19,220
511.4 Restricted Net Position	\$0	\$0	\$0
512.4 Unrestricted Net Position	\$269,640	\$269,640	\$269,640
513 Total Equity - Net Assets / Position	\$288,860	\$288,860	\$288,860
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$294,582	\$294,582	\$294,582

(continued)

Webster Parish Police Jury (LA213)
Minden, LA
Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2024

	14.871 Housing Choice Vouchers	Subtotal	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$970,731	\$970,731	\$970,731
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants			
71100 Investment Income - Unrestricted	\$1,363	\$1,363	\$1,363
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$788	\$788	\$788
71500 Other Revenue	\$10,334	\$10,334	\$10,334
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$983,216	\$983,216	\$983,216
91100 Administrative Salaries	\$55,137	\$55,137	\$55,137
91200 Auditing Fees	\$2,060	\$2,060	\$2,060
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing	\$188	\$188	\$188
91500 Employee Benefit contributions - Administrative	\$7,042	\$7,042	\$7,042
91600 Office Expenses	\$15,677	\$15,677	\$15,677
91700 Legal Expense			
91800 Travel			
91810 Allocated Overhead			
91900 Other			
91000 Total Operating - Administrative	\$80,104	\$80,104	\$80,104
92000 Asset Management Fee			
92100 Tenant Services - Salaries			
92200 Relocation Costs			
92300 Employee Benefit Contributions - Tenant Services			
92400 Tenant Services - Other			
92500 Total Tenant Services	\$0	\$0	\$0

(continued)

Webster Parish Police Jury (LA213)
Minden, LA
Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2024

	14.871 Housing Choice Vouchers	Subtotal	Total
93100 Water			
93200 Electricity	\$313	\$313	\$313
93300 Gas			
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$157	\$157	\$157
93000 Total Utilities	\$470	\$470	\$470
94100 Ordinary Maintenance and Operations - Labor			
94200 Ordinary Maintenance and Operations - Materials and Other			
94300 Ordinary Maintenance and Operations Contracts			
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$0	\$0	\$0
95100 Protective Services - Labor			
95200 Protective Services - Other Contract Costs			
95300 Protective Services - Other			
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$0	\$0	\$0
96110 Property Insurance			
96120 Liability Insurance	\$318	\$318	\$318
96130 Workmen's Compensation			
96140 All Other Insurance	\$2,705	\$2,705	\$2,705
96100 Total insurance Premiums	\$3,023	\$3,023	\$3,023
96200 Other General Expenses	\$2,052	\$2,052	\$2,052
96210 Compensated Absences			
96300 Payments in Lieu of Taxes			
96400 Bad debt - Tenant Rents			
96500 Bad debt - Mortgages			
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$2,052	\$2,052	\$2,052
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900 Total Operating Expenses	\$85,649	\$85,649	\$85,649
97000 Excess of Operating Revenue over Operating Expenses	\$897,567	\$897,567	\$897,567

(continued)

Webster Parish Police Jury (LA213)
Minden, LA
Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2024

	14.871 Housing Choice Vouchers	Subtotal	Total
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$848,681	\$848,681	\$848,681
97350 HAP Portability-In	\$8,351	\$8,351	\$8,351
97400 Depreciation Expense	\$3,114	\$3,114	\$3,114
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds			
97700 Debt Principal Payment - Governmental Funds			
97800 Dwelling Units Rent Expense			
90000 Total Expenses	\$945,795	\$945,795	\$945,795
10010 Operating Transfer In			
10020 Operating transfer Out			
10030 Operating Transfers from/to Primary Government			
10040 Operating Transfers from/to Component Unit			
10050 Proceeds from Notes, Loans and Bonds			
10060 Proceeds from Property Sales			
10070 Extraordinary Items, Net Gain/Loss			
10080 Special Items (Net Gain/Loss)			
10091 Inter Project Excess Cash Transfer In			
10092 Inter Project Excess Cash Transfer Out			
10093 Transfers between Program and Project - In			
10094 Transfers between Project and Program - Out			
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$37,421	\$37,421	\$37,421
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	\$251,439	\$251,439	\$251,439
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors			
11050 Changes in Compensated Absence Balance			
11060 Changes in Contingent Liability Balance			
11070 Changes in Unrecognized Pension Transition Liability			
11080 Changes in Special Term/Severance Benefits Liability			
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents			
11100 Changes in Allowance for Doubtful Accounts - Other			
11170 Administrative Fee Equity	\$288,860	\$288,860	\$288,860
11180 Housing Assistance Payments Equity	\$0	\$0	\$0
11190 Unit Months Available	1779	1779	1779
11210 Number of Unit Months Leased	1779	1779	1779
11270 Excess Cash			
11610 Land Purchases			
11620 Building Purchases			
11630 Furniture & Equipment - Dwelling Purchases			
11640 Furniture & Equipment - Administrative Purchases			
11650 Leasehold Improvements Purchases			
11660 Infrastructure Purchases			
13510 CFFP Debt Service Payments			
13901 Replacement Housing Factor Funds			

(concluded)



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



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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

Board Members
Webster Parish Office of Community Services
A Component Unit of Webster Parish Police Jury
Minden, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webster Parish Office of Community Services, a component unit of Webster Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Office of Community Services' basic financial statements, and have issued our report thereon dated June 30, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Office of Community Services' 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 Office of Community Services' internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of Community Services' 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 Office of Community Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 30, 2025



ALLEN, GREEN & WILLIAMSON, LLP

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(Retired) 1963 - 2000

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

Independent Auditor's Report

Board Members
Webster Parish Office of Community Services
A Component Unit of Webster Parish Police Jury
Minden, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Webster Parish Office of Community Services, a component unit of Webster Parish Police Jury, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Office of Community Services' major federal programs for the year ended December 31, 2024. The Office of Community Services' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Office of Community Services' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Office of Community Services' compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. 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 30, 2025

**Webster Parish Office of Community Services
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024**

Exhibit 7

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	AL <u>Number</u>	Pass-Through <u>Grantor No.</u>	<u>Expenditures</u>
FEDERAL AWARDS			
United States Department of Agriculture			
Passed through the State of Louisiana Department of Education:			
Child and Adult Care Food Program – Family Day Care	10.558	FY2023 & FY 2024	\$ 692,200
Child and Adult Care Food Program – Head Start Food Service		FY2023 & FY 2024	225,455
Total Child and Adult Care Food Program			<u>\$ 917,655</u>
Total U. S. Department of Agriculture			<u>917,655</u>
United States Department of Housing and Urban Development			
Direct Programs:			
Section 8 Housing Choice Vouchers Cluster	14.871		<u>970,731</u>
United States Department of Transportation			
Passed Through Webster Parish Police Jury			
FTA Section 5311	20.509	LA-2019-011	<u>313,213</u>
U. S. Department of Health and Human Services			
Direct programs:			
Head Start Cluster			
Head Start	93.600		<u>2,701,294</u>
Passed Through Louisiana Office of Workforce Development:			
Community Services Block Grant (477 Cluster)			
Community Services Block Grant	93.569	2024P0012	213,731
Passed Through Louisiana Housing Corporation:			
Low Income Home Energy Assistance	93.568	FY2023 & FY 2024	<u>423,454</u>
Total Department of Health and Human Services			<u>637,185</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 5,540,078</u></u>

The accompanying notes are an integral part of the schedule.

Webster Parish Office of Community Services
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

NOTE 1 - BASIS OF PRESENTATION The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Webster Parish Office of Community Services, a component unit of Webster Parish Police Jury, under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Webster Parish Office of Community Services, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Office of Community Services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Expenditures reported on the Schedule are reported on the modified accrual basis of accounting except for Section 8 Voucher which is reported on the full accrual basis which is described in Note 1 of the Notes to the Financial Statements of the Office of Community Service's annual financial report. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS Federal awards revenues are reported in the Office of Community Services' fund financial statements as follows:

	<u>Federal Sources</u>
Major:	
Headstart	\$ 2,701,294
Transportation	313,213
Food	917,655
CSBG	213,731
LIHEAP Energy	423,454
Total governmental funds	<u>4,569,347</u>
Business-Type Activities	
Section 8 Voucher	<u>970,731</u>
Total	<u><u>\$ 5,540,078</u></u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - MATCHING REVENUES AND STATE FUNDING For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

NOTE 6 - DE MINIMUS INDIRECT COST RATE The Office of Community Services has not elected to utilize the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

**Webster Parish Office of Community Services
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

PART I - Summary of the Auditor's Results

Financial Statement Audit

- i. The type of audit report issued was unmodified.
- 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 were no instances of noncompliance considered material to the financial statements, as defined by Government Auditing Standards.

Audit of Federal Awards

- iv. There were no significant deficiencies identified that are required to be disclosed by the Uniform Guidance (2 CFR 200).
- v. The type of report the auditor issued on compliance for major programs was unmodified.
- vi. The audit disclosed no compliance audit finding which the auditor is required to report under Uniform Guidance.
- vii. The major federal programs are:

Section 8 Housing Vouchers Cluster	AL#14.871
Community Services Block Grant	AL#93.569
- viii. The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance was \$750,000.
- ix. The auditee does qualify as a low-risk auditee under the Uniform Guidance.

**Webster Parish Office of Community Services
Status of Prior Year Findings and Questioned Costs
For the Year Ended December 31, 2024**

Reference # and Title: **2023-001** **Head Start Reporting**

Entity-wide or program/department specific: This finding relates to the Head Start grant program AL#93.600 for the federal award year 2023 received directly from the U. S. Department of Health and Human Services.

Condition: SF-429 Real Property Status Report form is to be filed annually based upon the end of the budget period. The annual SF-429 is required for all grantees and must indicate whether the grantee has reportable real property. While testing the Head Start federal program, it was noted that the SF-429 had not been filed.

Corrective action taken: The SF-429 report was filed. This finding is considered cleared.