LaSalle Parish Police Jury

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

Rozier McKay & Willis
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

INDEPENDENT AUDITOR'S REPORT

LaSalle Parish Police Jury
Jena, Louisiana

ADVERSE, AND UNMODIFIED OPINIONS

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

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

ADVERSE OPINION ON AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

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

UNMODIFIED OPINIONS ON GOVERNMENTAL ACTIVITIES, EACH MAJOR FUND, AND AGGREGATE REMAINING FUND INFORMATION

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

BASIS FOR ADVERSE, AND UNMODIFIED OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 LaSalle Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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MATTERS GIVING RISE TO ADVERSE OPINION ON THE AGGREGATE DISCRETELY PRESENTED COMPONENT UNITS

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the information listed below to supplement the basic financial statements.

- Budgetary Comparison Information
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle Parish Police Jury's basic financial statements. The other supplementary information information listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents including the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

OTHER INFORMATION

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

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

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2026, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance

Rozier, McKay & Willis

Rozier, McKay & Willis
Alexandria, Louisiana
May 18, 2026

LaSalle Parish Police Jury

Statement of Net Position
December 31, 2025

		Governmental Activities
Assets		
Cash and cash equivalents	$	3,525,915
Receivables (net)		4,529,083
Net Pension Asset		161,927
Capital assets		
Non depreciable capital assets		701,918
Depreciable capital assets, net		11,029,826
Total Assets	$	19,948,669
Deferred Outflows of Resources		
Other post retirement benefit deferrals	$	5,649
Pension funding deferrals		235,570
Total Deferred Outflows of Resources	$	241,219
Liabilities		
Accounts and other payables	$	338,028
Long-term liabilities		
Long-term Debt		
Due within one year		21,906
Due in more than one year		-
Net Other Post Employment Benefits		304,729
Total Liabilities	$	664,663
Deferred Inflows of Resources		
Other post retirement benefit deferrals	$	40,715
Pension funding deferrals		157,350
Total Deferred Inflows of Resources	$	198,065
Net Position		
Invested in capital assets, net of related debt	$	11,709,838
Restricted:		
Public Works		2,728,062
Health and Welfare		162,550
Culture and Recreation		2,105,146
Opoid Abatement		423,705
Other purposes		1,720,373
Unrestricted		477,486
Total net position	$	19,327,160

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

LaSalle Parish Police Jury

Statement of Activities
For the Year Ended December 31, 2025

	Expenses	Program Revenue: Charges For Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Positon
Governmental Activities					
General Government	$ 2,161,322	$ 117,232	$ -	$ -	$ (2,044,090)
Public Safety	635,760	-	245,697	-	(390,063)
Public Works	3,941,688	-	301,323	-	(3,640,365)
Health and Welfare	114,963	-	-	-	(114,963)
Culture and Recreation	645,077	27,881	-	-	(617,196)
Economic Development	951,575	36,000	780,237	-	(135,338)
Interest on Long-Term Debt	-	-	-	-	-
Total Governmental Activities	8,450,385	181,113	1,327,257	-	(6,942,015)

General Revenues	
Ad Valorem Taxes	4,138,367
Sales Taxes	1,730,422
Licenses and Permits	115,637
Intergovernmental	
Severance Taxes	895,282
State Revenue Sharing	55,228
Other	16,640
Total General Revenue	6,951,576
Change in Net Position	9,561
Net Position - Beginning	19,317,600
Net Positon - Ending	$ 19,327,161

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

LaSalle Parish Police Jury

Governmental Funds
Balance Sheet - December 31, 2025

	General	Road and Bridge	Garbage District	Library	Criminal Court	Courthouse Maintenance	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and Equivalents	$ 232,015	$ -	$ 452,786	$ 1,118,374	$ -	$ 886,180	$ 836,560	$ 3,525,915
Receivables	483,565	1,024,815	209,520	990,960	4,441	813,499	1,002,283	4,529,083
Due From Other Funds	822,409	-	-	-	-	-	-	822,409
Other Assets	-	-	-	-	-	-	-	-
Total Assets	$ 1,537,989	$ 1,024,815	$ 662,306	$ 2,109,334	$ 4,441	$ 1,699,679	$ 1,838,843	$ 8,877,407
Liabilities and Fund Balances								
Liabilities:								
Accounts and Other Payables	$ 81,961	$ 33,386	$ 142,036	$ 4,188	$ 12,534	$ 23,522	$ 40,401	$ 338,028
Due to Other Funds	-	390,533	-	-	416,814	-	15,062	822,409
Total Liabilities	81,961	423,919	142,036	4,188	429,348	23,522	55,463	1,160,437
Fund Balance:								
Nonspendable	822,409	-	-	-	-	-	-	822,409
Restricted								
Other General Government	-	-	-	-	-	1,676,157	44,216	1,720,373
Public Works	-	600,896	520,270	-	-	-	1,606,896	2,728,062
Health and Welfare	-	-	-	-	-	-	162,550	162,550
Culture and Recreation	-	-	-	2,105,146	-	-	-	2,105,146
Opioid Abatement	423,705	-	-	-	-	-	-	423,705
Unassigned	209,914	-	-	-	(424,907)	-	(30,282)	(245,275)
Total Fund Balance (Deficit)	1,456,028	600,896	520,270	2,105,146	(424,907)	1,676,157	1,783,380	7,716,970
Total Liabilities and Fund Balance	$ 1,537,989	$ 1,024,815	$ 662,306	$ 2,109,334	$ 4,441	$ 1,699,679	$ 1,838,843	$ 8,877,407

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

LaSalle Parish Police Jury

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities

December 31, 2025

Total Fund Balances - Governmental Funds		$ 7,716,970
Amounts reported for governmental activities in the statement of position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds		11,731,744
Deferred outflows of resources that do not meet criteria for the Governmental Fund Balance Sheet inclusion in		241,219
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet		
Net Other Post Employment Benefits	(304,729)	
Net Pension Asset (Liability)	161,927	(142,802)
Liabilities not due and payable in the current period are excluded from the Governmental Fund Balance Sheet		(21,906)
Deferred inflows of resources that do not meet criteria for inclusion in the Governmental Fund Balance Sheet		(198,065)
Net Position of Governmental Activities		$ 19,327,160

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

LaSalle Parish Police Jury

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Eded December 31, 2025

	General	Road and Bridge	Garbage District	Library	Criminal Court	Courthouse Maintenance	Other Governmental Funds	Total Governmental Funds
Revenues								
Ad Valorem Taxes	$ 388,399	$ 1,009,344	$ -	$ 967,211	$ -	$ 807,719	$ 965,694	$ 4,138,367
Sales Taxes	-	-	1,730,422	-	-	-	-	1,730,422
Licenses and Permits	115,637	-	-	-	-	-	-	115,637
Intergovernmental Revenues:								
Federal Funds	-	-	-	-	-	-	780,237	780,237
State Funds:								
Severance Taxes	895,282	-	-	-	-	-	-	895,282
State Revenue Sharing	13,633	12,367	-	25,268	-	-	3,960	55,228
Parish Transportation	-	-	-	-	-	-	247,270	247,270
Other	105,141	-	-	-	-	-	-	105,141
Fines and Forfeitures	-	-	-	-	117,232	-	-	117,232
Other	241,593	327	-	27,881	-	1,407	3,922	275,130
Total Revenues	1,759,685	1,022,038	1,730,422	1,020,360	117,232	809,126	2,001,083	8,459,946
Expenditures								
Current:								
General Government:								
Legislative	206,868	-	-	-	-	-	-	206,868
Judicial	166,004	-	-	-	700,172	-	-	866,176
Elections	79,249	-	-	-	-	-	-	79,249
Finance and Administrative	256,567	-	-	-	-	-	-	256,567
Other	2,120	-	-	-	-	746,745	-	748,865
Public Safety	635,760	-	-	-	-	-	-	635,760
Public Works	-	1,165,300	1,768,167	-	-	-	533,838	3,467,305
Health and Welfare	5,244	-	-	-	-	-	94,830	100,074
Culture and Recreation	10,115	-	-	478,892	-	-	-	489,007
Economic Development	29,345	-	-	-	-	-	922,230	951,575
Capital Outlay	105,629	-	-	117,935	-	-	369,310	592,874
Debt Service	31,716	-	-	185,200	-	-	-	216,916
Total Expenditures	1,528,617	1,165,300	1,768,167	782,027	700,172	746,745	1,920,208	8,611,236
Excess (Deficiency) of Revenues Over Expenditures	231,068	(143,262)	(37,745)	238,333	(582,940)	62,381	80,875	(151,290)

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

Continued

LaSalle Parish Police Jury

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance (Concluded)
For the year Ended December 31, 2025

	General	Road and Bridge	Garbage District	Library	Criminal Court	Courthouse Maintenance	Other Governmental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	231,068	(143,262)	(37,745)	238,333	(582,940)	62,381	80,875	(151,290)
Other Financing Sources (Uses)								
Proceeds From Debt	-	-	-	-	-	-	-	-
Operating Transfers In	-	200,000	-	-	522,000	-	-	722,000
Operating Transfers Out	(722,000)	-	-	-	-	-	-	(722,000)
Net Change in Fund Balances	(490,932)	56,738	(37,745)	238,333	(60,940)	62,381	80,875	(151,290)
Fund Balances (Deficit) - Beginning	1,946,960	544,158	558,015	1,866,813	(363,967)	1,613,776	1,702,505	7,868,260
Fund Balances (Deficit) - Ending	$ 1,456,028	$ 600,896	$ 520,270	$ 2,105,146	$ (424,907)	$ 1,676,157	$ 1,783,380	$ 7,716,970

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

LaSalle Parish Police Jury

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2025

Net Changes in Fund Balances - Total Governmental Funds	$	(151,290)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report purchasing and leasing of assets expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation or amortization expense. The effect of these differences is presented as follows:		
Capital Expenditures		592,874
Depreciation		(686,099)
Governmental funds report the expense associated with providing other post employment benefits based on premiums required for the current year; however, the expense reported on the government wide basis is influenced by actuarial considerations.		4,132
Governmental funds report pension expense based on contributions required for the current year; however, pension expense reported on the government wide basis is influenced by actuarial considerations.		31,570
Repayment of long-term debt and lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		218,373
Change in Net Position of Governmental Activities	$	9,560

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

NOTE 1 –INTRODUCTION AND SIGNIFICANT ACCOUNTING POLICIES:

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by jurors representing the various districts within the Parish. The jurors serve four-year terms which expire on January 1, 2028.

State Law gives the Police Jury various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the powers to pass regulations affecting parish government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish. Funding to accomplish these tasks is provided primarily by ad valorem taxes, severance taxes, state revenue sharing, and various state and federal grants.

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on these criteria, the Police Jury has determined that the following component units are part of the LaSalle Parish Police Jury reporting entity. Separately issued financial statements for these component units can typically be obtained on the internet at www.lla.state.la.us.

LaSalle Parish Component	Presentation	LaSalle Parish Component	Presentation
District Attorney's Office	Discrete	Recreation District No. 22	Discrete
Judicial Expense Fund	Discrete	Sewerage District No. 1	Discrete
Constables	Discrete	Waterworks District No. 1	Discrete
Justices of the Peace	Discrete	Communications District	Discrete
Coroner	Discrete	Fire Protection Districts	
Library	Blended	Eden-Fellowship	Discrete
Ambulance Service District	Discrete	Little Creek-Searcy	Discrete
Hospital Service District No. 1	Discrete	Rogers-Nebo	Discrete
Hospital Service District No. 2	Discrete	Summerville Rosefield	Discrete
Recreation District No. 5	Discrete	Whitehall	Discrete
Recreation District No. 10	Discrete		

Considered in the determination of component units of the reporting entity was the LaSalle Parish Sheriff's Office, Clerk of Court, Assessor, and School Board. In addition, the LaSalle Community Action Agency and the LaSalle Economic Development District were also considered. It was determined that these entities are not component units of the LaSalle Parish reporting entity because members of the governing body are not determined by the Police Jury, are legally separate from the Police Jury, and have limited fiscal dependency on the Police Jury.

The accompanying financial statements are not intended to present financial position, and results of operation for the reporting entity as a whole. Discretely presented component units have been omitted from the accompanying financial statements. Due to the absence of component unit data, the financial statements do not address the entire reporting entity as required by generally accepted accounting principles.

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Parish's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the Parish as a whole. The effect of most interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities that may be reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, contributions associated with a particular function and most grants.

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Parish's major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
Parish Road and Bridge – The road fund is a special revenue fund used to account for the proceeds of funds received dedicated to the construction and maintenance of Parish roads and bridges.
Garbage District – A special revenue fund used to account for the proceeds of taxes dedicated to the collection and disposal of garbage within the Parish boundaries.
Library – A special revenue fund has been established to account for the proceeds of taxes dedicated to the operation and maintenance of the Parish's Library system.
Criminal Court – This fund is a special revenue fund used to account for fines and forfeitures dedicated to operating the Parish's judicial system.
Courthouse Maintenance – Reports activity associated with resources dedicated to maintaining and operating the courthouse complex.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

Financial Statement Presentation	**Basis of Accounting**	**Measurement Focus**
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year-end. In addition, expenses are generally recorded when a liability has been incurred; however, debt service is recorded as an expenditure when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Nonexchange transactions, in which the Police Jury receives value without directly giving equal value in return, include property taxes, and grants. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Parish must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Police Jury on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

RESTRICTED ASSETS

Any amounts reported as restricted assets, represent resources that must be expended in a specific manner. Restrictions of this nature can be imposed by tax propositions and various contractual obligations including grant agreements and bond covenants. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

BUDGET PRACTICES

Budgets, including any amendments, are prepared in the manner prescribed by Louisiana revised statutes. Police Jury budgets present revenue and expenditures on a basis which is consistent with generally accepted accounting principles. Budgets are adopted annually for the general fund and each special revenue fund. Furthermore, the budgets are amended as necessary in the manner prescribed by Louisiana revised statutes. The remaining funds are not required to adopt budgets.

LEASED ASSETS AND RELATED OBLIGATIONS

As required by generally accepted accounting principles, the present value of lease payment obligations is reported as an asset and amortized over the term of the lease agreement. In addition, the obligation to make lease payments is reported as a liability.

CAPITAL ASSETS

Capital assets, which include property, equipment, and infrastructure, are reported in the government-wide financial statements. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their fair market value when received by the Police Jury.

Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 4 to 50 years. Useful lives are selected depending on the expected durability of the particular asset.

CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts and certificates of deposit. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposit is typically mitigated by purchasing instruments that mature in one year or less.

INTERNAL ACTIVITY

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded.

In preparing the government-wide financial statements, transfers are eliminated to present net transfers for governmental activities and business-type activities. In addition, interfund receivables and payables are eliminated to present a net internal balance for each type of activity.

COMPENSATED ABSENCES

Personnel policies do not permit employees to accumulate significant amounts of paid leave and employees are not entitled to receive payment for unused leave upon termination. Accordingly, there is no liability associated with compensated absences.

FUND BALANCE CLASSIFICATION

Approval of the majority of the Police Jury is required to approve the commitment of fund balances. In situations where it is permissible to spend restricted or committed resources, the Police Jury typically depletes the available restricted or committed resources before consuming unrestricted resources.

Non-spendable portions of fund balances are attributable to fund equity attributable to receivables from other funds that do not have resources to repay the obligation during the next operating cycle.

NOTE 2 – TAXES:

Taxes imposed by the Police Jury are summarized as follows:

AD VALOREM TAXES:

Ad valorem taxes are assessed by the LaSalle Parish Assessor and collected for the Police Jury by the LaSalle Parish Sheriff's Office. Taxes are considered delinquent if not paid by December 31st of each year. The following is a summary of adjusted authorized and levied ad valorem tax millage:

Fund	Levied Millage	Expiration Date	Fund	Levied Millage	Expiration Date
General Alimony	3.14	None	Road District #3	4.74	2026
Road and Bridge	8.16	2034	Road District #4	7.19	2029
Courthouse	6.53	2034	Road District #5	7.23	2032
Health Unit	0.91	2033	Road District #6	8.31	2032
Library	5.82	2025	Road District #7	7.39	2029
Road District #1	7.71	2030	Road District #8	5.74	2033
Road District #2	6.26	2033	Road District #9	6.74	2029
Road District #3	3.03	2034	Road District #10	4.45	2033

SALES TAXES

The voters have approved a 0.5% (one-half percent) sales tax to be imposed for a period of ten years beginning January 1, 2022. The proceeds, after paying costs of collection and administering the tax, are dedicated to the collection and disposal of solid waste in LaSalle Parish.

NOTE 3 -CASH AND CASH EQUIVALENTS:

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

At December 31, 2025, the Police Jury has $3,674,746 in deposits (collected bank balance). These deposits are secured from risk by $377,662 of federal deposit insurance and $4,794,966 of pledged securities held by the custodial banks in the name of the fiscal agent bank. State law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 – RECEIVABLES:

The following is a summary of receivables at December 31, 2025:

Fund	Ad Valorem Taxes	Sales Taxes	Severance Taxes	Other Receivables	Total Receivables
General	$ 391,178	$ ----	$ 83,299	$ 9,088	$ 483,565
Road and Bridge	1,016,566	----	----	8,249	1,024,815
Garbage District	----	209,520	----	----	209,520
Library	974,115	----	----	16,845	990,960
Criminal Court	----	----	----	4,441	4,441
Courthouse Maintenance	813,499	----	----	----	813,499
Non Major Funds	974,430	----	----	27,853	1,002,283
Total	$ 4,169,788	$ 209,520	$ 83,299	$ 66,476	$ 4,529,083

The receivables presented above are primarily due from other governmental units and management considers the amounts to be fully collectible. No allowance for doubtful accounts was necessary.

NOTE 5 – INTERFUND BALANCES:

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in interfund receivables and payables, when a fund withdraws amounts in excess of its contributions to the account. Balances resulting from transactions of this nature are summarized as follows:

	Due From Other Funds	Due To Other Funds	Net
General	$ 822,409	$ ----	$ 822,409
Road and Bridge	----	390,533	(390,533)
Criminal Court	----	416,814	(416,814)
Non-Major Fund	----	15,062	(15,062)
Total	$ 822,409	$ 822,409	$ ----

NOTE 6 – TRANSFERS:

In the ordinary course of business, the Parish routinely transfers resources between its funds for various reasons. A description of the transfers and the purpose for the transfers is presented as follows:

	Transfers In	Transfers Out
The General Fund has provided resources to various special revenue funds in order to supplement the activities of these funds.		
General Fund	$ ----	$ 722,000
Road and Bridge	200,000	
Criminal Court	522,000	----
Total	$ 722,000	$ 722,000

NOTE 7 – CAPITAL ASSETS:

Capital asset balances and activities are presented in the following table.

	Beginning Balance	Additions	Disposals	Ending Balance
Non Depreciable Capital Assets				
Land	$ 701,918	$ ----	$ ----	$ 701,918
Construction in Progress	----	----	----	----
Total	701,918	----	----	701,918
Depreciable Capital Assets				
Buildings and Improvements	2,386,590	----	----	2,386,590
Furniture, Fixtures and Equipment	3,253,298	105,629	----	3,358,927
Library Facilities and Equipment	4,296,471	78,165	74,952	4,299,684
Library Collection	493,452	39,769	11,375	521,846
Infrastructure (Roads and Bridges)	83,830,605	369,310	----	84,199,915
Accumulated Depreciation	(83,137,365)	(686,098)	(86,327)	(83,737,136)
Total	11,123,051	(93,225)	----	11,029,826
Total Governmental Activities	$ 11,824,969	$ (93,225)	$ ----	$ 11,731,744

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

General Government	$ 25,324
Public Works	484,477
Health and Welfare	15,881
Culture and Recreation	160,416
Total Depreciation Expense	$ 686,098

NOTE 8 – ACCOUNTS AND OTHER PAYABLES:

Details related to amounts reported as accounts and other payables are provided as follows:

Fund	Vendors	Salary and Wages	Other	Total
General	$ 71,017	$ 1,956	$ 8,990	$ 81,963
Road and Bridge	29,875	3,510	----	33,385
Garbage District	141,862	174	----	142,036
Library	1,738	2,450	----	4,188
Criminal Court	9,876	2,658	----	12,534
Courthouse Maintenance	22,853	668	----	23,521
Non Major Funds	39,681	720	----	40,401
Total	$ 316,902	$ 12,136	$ 8,990	$ 338,028

NOTE 9 – LONG-TERM DEBT:

Long-term debt outstanding and activity for the year are summarizes as follows:

	Limited Tax Certificates	Installment Purchase Agreements	Total
Beginning January 1, 2025	$ 182,000	$ 58,277	$ 240,277
New issues	----	----	----
Retirements	182,000	36,371	218,371
Ending, December 31, 2025	----	21,906	21,906
Due within one year	----	21,906	21,906
Due in more than one year	$ ----	$ ----	$ ----

LIMITED TAX CERTIFICATES

Limited Tax Certificates, Series 2019 were issued in the original amount of $1,000,000 to finance construction of a new library facility. A portion of the certificates are subject to an interest rate of 2% and the remaining certificates accrue interest at a rate of 4%. The bonds mature serially with the initial principal payment due March 1, 2020 and the final payment due March 1, 2025. The certificates are secured by and payable from an irrevocable pledge and dedication of a 6.5 mill property tax approved for a period of ten years beginning in 2016.

INSTALLMENT PURCHASE AGREEMENT

An installment purchase agreement was executed to finance the purchase of a new excavator. A down payment of $150,000 was applied to the cost of $322,000 and the remaining $172,000 was financed with 60 payments of $3,172, including interest determined at a rate of 4.0%.

SCHEDULED MATURITIES:

Long-term debt maturities are scheduled as follows:

	Installment Purchase Agreement	
	Principal	Interest
2026	21,906	297

All interest incurred during the year was reported as an expense and no capitalizations were necessary.

NOTE 10 - PENSION PLAN:

Substantially all of the Police Jury's employees are members of statewide retirement systems. These systems are cost-sharing, multiple employer defined benefit pension plans administered by separate boards of trustees. A summary of amounts reported in connection with participation in these plans is summarized as follows:

	Net Pension (Liability) Asset	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees Retirement System	$ 160,059	$ 231,822	$ (140,876)
Registrar of Voters Retirement System	1,868	3,688	(16,474)
Total	$ 161,927	$ 235,570	$ (157,350)

Further information regarding each of the retirement systems presented above is furnished as follows:

PAROCHIAL EMPLOYEES RETIREMENT SYSTEM

Plan Description - The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the Police Jury are members of Plan A. All permanent employees meeting minimum work requirements and who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. The length of creditable service required for retirement at various ages varies depending on when employees were hired. Generally employees meeting these requirements are entitled to a retirement benefit, payable monthly for life, equal to three per cent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and who do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - Employees are required to contribute 9.5% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 11.00% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. In addition, contributions to the System also include portions of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. Contributions to the retirement system for the year ended December 31, 2025 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at persla.org.

Plan A's net pension liability was determined at December 31, 2024 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability (Asset)	$ (100,562,783)
Police Jury's Proportionate Share (Percentage)	0.159162%
Police Jury's Proportionate Share (Amount)	$ 160,059

The proportionate share of the net pension asset or liability was based on the Police Jury's share of employer contributions during the measurement period. The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of Plan A's net pension liability during the measurement period ending December 31, 2024 are provided as follows:

Beginning Net Pension Liability (Asset)		$ 143,939
Employer Contributions		(142,056)
Pension Expense		
Proportionate Share of Plan Pension Expense	131,006	
Employee Contributions	(16,620)	114,386
Change in Deferred Outflows of Resources		(202,531)
Change in Deferred Inflows of Resources		(73,797)
Ending Net Pension Liability (Asset)		$ (160,059)

There were no changes between December 31, 2024 and the Plan A's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	$ 97,676	$ (13,913)	$ 83,763
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(105,398)	(105,398)
Changes of Assumptions	----	(17,612)	(17,612)
Changes in Proportion	134	----	134
Employer Contributions Made After the Measurement Date	134,072	(3,953)	130,119
Total Deferrals	231,882	(140,876)	91,006
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(134,072)	----	(134,072)
Deferrals Subject to Amortization	$ 97,810	$ (140,876)	$ (43,066)

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

For the Year Ending:	
December 31, 2025	$ 58,043
December 31, 2026	141,710
December 31, 2027	(163,394)
December 31, 2028	(79,425)
Total	$ (43,066)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of Investment Expense)
Projected Salary Increases	4.75%
Expected Remaining Service Lives	4 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present

	values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

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

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

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

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

Asset Class	Target Asset Allocation	Long-term Expected Portfolio Real Rate of Return
Fixed Income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real Assets	1%	0.07%
Total	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.40% Rate	Current Discount Rate 6.40%	1% Increase 7.40% Rate
Net Pension Liability	$ 816,826	$ (160,058)	$ (980,038)

REGISTRAR OF VOTERS RETIREMENT

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

Any member hired on or after January 1, 2013 is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides a Deferred Retirement Option Plan (DROP), death benefits and disability benefits. Benefits are established by State statute.

Funding Policy - Employees are required to contribute 7% of their salaries to the System. The employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate is 17.0% of annual covered payroll. The contribution requirements of the plan members and the Police Jury are established and may be amended by state statute. Contributions to the retirement system for the year ended December 31, 2024 and each of the two preceding years have been consistent with the required amounts.

Financial Summary - The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details the System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at larovers.com.

The Plan's net pension liability was determined at June 30, 2025 (measurement date and actuarial valuation date) and details are provided as follows:

Net Pension Liability	$ (1,074,483)
Police Jury's Proportionate Share (Percentage)	0.173722%
Police Jury's Proportionate Share (Amount)	$ (1,868)

The net pension liability presented above was not affected by any special funding situations. Changes in the Police Jury's proportionate share of the Plan's net pension liability during the measurement period ending June 30, 2024 are provided as follows:

Beginning Net Pension Liability		$ 18,249
Employer Contributions		(4,887)
Pension Expense		
Plan Pension Expense	456	
Employee Contributions	(6,976)	(6,520)
Deferred Outflows of Resources		(509)
Deferred Inflows of Resources		(8,201)
Ending Net Pension Liability		$ (1,868)

There were no changes between December 31, 2025 and the Plan's measurement date that are expected to have a significant effect on the Police Jury's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Total (Net)
Differences Between Expected and Actual Experience	$ 51	$ (5,519)	$ (5,468)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(9,121)	(9,121)
Changes of Assumptions	----	(663)	(663)
Changes in Proportion	1,121	(1,171)	(50)
Employer Contributions Made After the Measurement Date	2,516	----	2,516
Total Deferrals	3,688	(16,474)	(12,786)
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(2,516)	----	(2,516)
Deferrals Subject to Amortization	$ 1,172	$ (16,474)	$ (15,302)

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

For the Year Ending:	
June 30, 2026	$ 1,152
June 30, 2027	(7,482)
June 30, 2028	(6,134)
June 30, 2029	(2,838)
Total	$ (15,302)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% (Net of Investment Expense)
Projected Salary Increases	5.25%
Inflation Rate	2.30%
Expected Remaining Service Lives	5 Years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale.

During the year ended June 30, 2025, mortality assumptions were set after reviewing an experience study performed on plan data for the period from July 1, 2019, through June 30, 2024. The data was assigned credibility weightings and combined with a standard table to produce current levels of mortality.

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

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2025 were as follows:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	22.5%	2.50%	0.56%
International Fixed Income	10.0%	3.50%	0.35%
Real Estate	10.0%	4.50%	0.45%
Total	100.0%		5.87%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.37%

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement System's Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.25% Rate	Current Discount Rate 6.25%	1% Increase 7.25% Rate
Net Pension Liability	$ 25,487	$ (1,868)	$ (25,229)

<u>NOTE 11 – OTHER POST EMPLOYMENT BENEFITS:</u>

Details regarding other post-employment benefits (OPEB) that the Police Jury provides for its workforce are provided as follows:

<u>PLAN DESCRIPTION</u>

The Police Jury's established policies and procedures include providing certain healthcare benefits for retirees. This policy amounts to a single-employer defined benefit healthcare plan (the Plan) administered by the Police Jury. The Plan provides medical benefits through the group health insurance plan which covers both active and retired members. Benefits under the plan are made available to employees upon actual retirement. The Plan does not issue a publicly available financial report. Plan participants are typically eligible for healthcare benefits when they become eligible for benefits from participating retirement systems.

<u>FUNDING POLICY</u>

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The Police Jury has not established a trust fund to finance the cost of benefits and the Plan has no assets.

NET OTHER POST EMPLOYMENT LIABILITY

The liability has been determined based on an actuarial valuation using the Entry Age Normal actuarial cost method. The measurement date for the actuarial valuation was December 31, 2025. Changes in the liability are presented as follows:

	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Service Cost	$ 8,703	$ ----	$ 8,703
Interest on the Total OPEB Liability	12,507		12,507
Difference Between Expected vs Actual	----		----
Changes in Assumptions	----	----	----
OPEB Expense	21,210	----	21,210
Employer Contributions	----	----	----
Benefit Payments	----	----	----
Net Change	21,210	----	21,210
Beginning Balance	283,519	----	283,519
Ending Balance	$ 304,729	$ ----	$ 304,729

Balances in deferred resources by source are summarized as follows:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**	**Total (Net)**
Differences Between Expected and Actual Experience	$ 5,430	$ (34,052)	$ (28,622)
Changes of Assumptions	219	(6,663)	(6,444)
Total	$ 5,649	$ (40,715)	$ (35,066)

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

For the Year Ending:	
June 30, 2026	$ (24,247)
June 30, 2027	(10,819)
June 30, 2028	----
June 30, 2029	----
Total	$ (35,066)

Covered members consist of 34 active subscribers. At the present time there are no retirees receiving benefits.

VALUATION METHODS AND ASSUMPTIONS

Assumptions and other inputs are based on informal sources and the plan has not conducted an official experience study. Significant assumptions and other inputs used to measure the total OPEB liability are summarized as follows:

Title	**Description**
Valuation Date	December 31, 2025
Measurement Date	December 31, 2025
Discount Rate	4.28%, (1.78% real rate of return plus 2.50% inflation)
Mortality Rates	RPH-2014 Total Table with Projection MP-2021
Withdrawal Rates	Rates range from 1% to 25% depending on length of service
Retirement and Disability Rates	Rates vary from 11% to 15% depending on age
Plan Asset Return	N/A
Participation	100% of members are expected to participate
Projected Salary Increases	3.50%
Health Care Costs Trend	4.50%
Turnover and Retirement Rates	Parochial Employees Retirement System of Louisiana 2017 actuarial valuation report.

SENSITIVITY TO RATES

Net OPEB liability calculations are impacted by various rate assumptions. An analysis of how the liability would be effected by changes in various rate assumptions is presented as follows:

	Healthcare Cost Trend Rate		
	Baseline Trend Less 1% (3.50%)	**Baseline Trend (4.50%)**	**Baseline Trend Plus 1% (5.5%)**
Net OPEB Liability	$ 278,495	$ 304,729	$ 334,257

	Discount Rate		
	Baseline Less 1% (5.28%)	**Baseline 4.28%**	**Baseline Plus 1% (3.28%)**
Net OPEB Liability	$ 286,363	$ 304,729	$ 323,431

NOTE 12 - CONTINGENCIES:

Existing conditions that may have financial consequences in the future are referred to as contingencies. Contingencies existing at December 31, 2025, are described as follows:

GRANT CONTINGENCIES

The Parish participates in programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

LITIGATION

As the governing authority for LaSalle Parish, the Police Jury has numerous responsibilities. These responsibilities include maintaining roads and other public facilities as well as disposing of solid waste on a Parish-wide basis. Due to the extensive nature of the Police Jury's responsibilities, it is sometimes the target of litigation. However, based on consultation with attorneys, there are no matters pending at the present time. Furthermore, general liability insurance coverage is maintain to address any potential matters that may arise.

NOTE 13 - RISK MANAGEMENT:

The Parish is exposed to various risk of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish insures against these risks by participation in public entity risk pools that operate as common insurance programs and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

LaSalle Parish Police Jury

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget		Variance - Final Budget and Actual
	Original	Final		Actual	
Revenues					
Ad Valorem Taxes	$ 404,151	$ 404,151	$ -	$ 388,399	$ (15,752)
Licenses and Permits	105,500	118,093	(12,593)	115,637	(2,456)
Intergovernmental Revenues:					
Federal Funds	-	-	-	-	-
State Funds:					
Severance Taxes	1,300,000	1,300,000	-	895,282	(404,718)
State Revenue Sharing	13,000	13,000	-	13,633	633
Other	500	500	-	105,141	104,641
Other	39,968	43,519	(3,551)	241,593	198,074
Total Revenues	1,863,119	1,879,263	(16,144)	1,759,685	(119,578)
Expenditures					
Current:					
General Government:					
Legislative	203,850	203,850	-	206,868	(3,018)
Judicial	167,440	174,130	(6,690)	166,004	8,126
Elections	81,550	83,560	(2,010)	79,249	4,311
Finance and Administrative	304,400	365,957	(61,557)	256,567	109,390
Other	5,000	5,000	-	2,120	2,880
Public Safety	701,800	704,800	(3,000)	635,760	69,040
Public Works	-	-	-	-	-
Health and Welfare	23,300	15,300	8,000	5,244	10,056
Culture and Recreation	700	700	-	10,115	(9,415)
Economic Development	36,032	36,032	-	29,345	6,687
Capital Outlay	-	-	-	105,629	(105,629)
Debt Service	-	-	-	31,716	(31,716)
Total Expenditures	1,524,072	1,589,329	(65,257)	1,528,617	60,712
Excess (Deficiency) of Revenues Over Expenditures	339,047	289,934	49,113	231,068	(58,866)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(540,500)	(740,500)	200,000	(722,000)	18,500
Net Change in Fund Balances	(201,453)	(450,566)	249,113	(490,932)	(40,366)
Fund Balances (Deficit) - Beginning	1,946,960	1,946,960	-	1,946,960	-
Fund Balances (Deficit) - Ending	$ 1,745,507	$ 1,496,394	$ 249,113	$ 1,456,028	$ (40,366)

Note to Budgetary Comparison Schedule

Original budgets were amended to address matters that were not anticipated when the original budget was adopted and appropriate $200,000 for transfers to supplement the Road Fund.

Variances between the final budget and actual amounts occurred because severance tax accruals did not conform to expectations.

LaSalle Parish Police Jury

Road and Bridge Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget		Variance - Final Budget and Actual
	Original	**Final**		**Actual**	
Revenues					
Ad Valorem Taxes	$ 1,050,279	$ 1,050,279	$ -	$ 1,009,344	$ (40,935)
Intergovernmental Revenues:					
State Funds:					
State Revenue Sharing	12,000	12,000	-	12,367	367
Other	-	-	-		-
Other	-	-	-	327	327
Total Revenues	1,062,279	1,062,279	-	1,022,038	(40,241)
			-		
Expenditures			-		
Current:			-		
Public Works	1,062,279	1,262,279	(200,000)	1,165,300	96,979
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	1,062,279	1,262,279	(200,000)	1,165,300	96,979
			-		
Excess (Deficiency) of Revenues Over			-		
Expenditures	-	(200,000)	200,000	(143,262)	56,738
			-		
Other Financing Sources (Uses)			-		
Operating Transfers In	-	200,000	(200,000)	200,000	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	-	-	-	56,738	56,738
Fund Balances (Deficit) - Beginning	544,158	544,158	-	544,158	-
			-		
Fund Balances (Deficit) - Ending	$ 544,158	$ 544,158	$ -	$ 600,896	$ 56,738

Note to Budgetary Comparison Schedule

Budget was adjusted to address appropriations provided by the General Fund. Variances between the final budget and actual amounts were consistent with expectations and within acceptable parameters.

LaSalle Parish Police Jury

Garbage District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Variance - Original Budget and Final Budget	Actual	Variance - Final Budget and Actual
Revenues					
Ad Valorem Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	1,560,000	1,560,000	-	1,730,422	170,422
Intergovernmental Revenues:					
State Funds:					
State Revenue Sharing	-	-	-	-	-
Other	-	-	-	-	-
Other	500	500	-	-	(500)
Total Revenues	1,560,500	1,560,500	-	1,730,422	169,922
			-		
Expenditures					
Current:					
Public Works	1,560,500	1,560,500	-	1,768,167	(207,667)
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	1,560,500	1,560,500	-	1,768,167	(207,667)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(37,745)	(37,745)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	-	-	-	(37,745)	(37,745)
Fund Balances (Deficit) - Beginning	558,015	558,015	-	558,015	-
Fund Balances (Deficit) - Ending	$ 558,015	$ 558,015	$ -	$ 520,270	$ (37,745)

Note to Budgetary Comparison Schedule

Final budgets were identical to original amounts and no amendments were made to address results that did not conform to expectations. Variances between actual amounts and the final budget exceeded expectations and exceeded acceptable parameters.

LaSalle Parish Police Jury

Library
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget	Actual	Variance - Final Budget and Actual
	Original	Final			
Revenues					
Ad Valorem Taxes	$ 900,000	$ 900,000	$ -	$ 967,211	$ 67,211
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues:					
Federal Funds	-	-	-	-	-
State Funds:					
Severance Taxes	-	-	-	-	-
State Revenue Sharing	24,000	24,000	-	25,268	1,268
Parish Transportation	-	-	-	-	-
Other	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Other	13,000	13,000	-	27,881	14,881
Total Revenues	937,000	937,000	-	1,020,360	83,360
Expenditures					
Current:					
General Government:					
Legislative	-	-	-	-	-
Judicial	-	-	-	-	-
Elections	25,000	25,000	-	-	25,000
Finance and Administrative	-	-	-	-	-
Other	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Culture and Recreation	936,255	936,255	-	478,892	457,363
Economic Development	-	-	-	-	-
Capital Outlay	540,255	540,255	-	117,935	422,320
Debt Service	185,490	185,490	-	185,200	290
Total Expenditures	1,687,000	1,687,000	-	782,027	904,973
Excess (Deficiency) of Revenues Over Expenditures	(750,000)	(750,000)	-	238,333	988,333
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	(750,000)	(750,000)	-	238,333	988,333
Fund Balances (Deficit) - Beginning	1,631,049	1,631,049	-	1,866,813	235,764
Fund Balances (Deficit) - Ending	$ 881,049	$ 881,049	$ -	$ 2,105,146	$ 1,224,097

Note to Budgetary Comparison Schedule

Final budgets were identical to original amounts and no revisions were necessary. Variances between the final budget and actual amounts were favorable and no revisons were necessary.

LaSalle Parish Police Jury

Criminal Court
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget	Actual	Variance - Final Budget and Actual
	Original	Final			
Revenues					
Fines and Forfeitures	$ 90,000	$ 90,000	$ -	$ 117,232	$ 27,232
Other	-	-	-	-	-
Total Revenues	90,000	90,000	-	117,232	27,232
Expenditures					
Current:					
General Government:					
Judicial	612,000	612,000	-	700,172	(88,172)
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	612,000	612,000	-	700,172	(88,172)
Excess (Deficiency) of Revenues Over Expenditures	(522,000)	(522,000)	-	(582,940)	(60,940)
Other Financing Sources (Uses)					
Operating Transfers In	522,000	522,000	-	522,000	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	-	-	-	(60,940)	(60,940)
Fund Balances (Deficit) - Beginning	(363,967)	(363,967)	-	(363,967)	-
Fund Balances (Deficit) - Ending	$ (363,967)	$ (363,967)	$ -	$ (424,907)	$ (60,940)

Note to Budgetary Comparison Schedule

Final budgets were identical to original amounts and no amendments were made to address results that did not conform to expectations. Variances between the final budget and actual amounts were consistent with expectations and within acceptable parameters.

LaSalle Parish Police Jury

Courthouse Maintenance
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget vs Actual - For the year Ended December 31, 2025

	Budgeted Amounts		Variance - Original Budget and Final Budget		Variance - Final Budget and Actual
	Original	Final		Actual	
Revenues					
Ad Valorem Taxes	$ 840,477	$ 840,477	$ -	$ 807,719	$ (32,758)
Other	1,000	1,000	-	1,407	407
Total Revenues	841,477	841,477	-	809,126	(32,351)
Expenditures					
Current:					
General Government Other	635,400	778,000	(142,600)	746,745	31,255
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	635,400	778,000	(142,600)	746,745	31,255
Excess (Deficiency) of Revenues Over Expenditures	206,077	63,477	142,600	62,381	(1,096)
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Net Change in Fund Balances	206,077	63,477	142,600	62,381	(1,096)
Fund Balances (Deficit) - Beginning	1,613,776	1,613,776	-	1,613,776	-
Fund Balances (Deficit) - Ending	$ 1,819,853	$ 1,677,253	$ 142,600	$ 1,676,157	$ (1,096)

Note to Budgetary Comparison Schedule

Original budgets were amended to address matters that were not anticipated when the original budget was adopted.

Differences between actual amounts and the final budget are favorable. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

LaSalle Parish Police Jury

Schedule of Changes in Net OPEB Liability
Retiree Healthcare Plan

	For the Year Ended December 31st						
	2019	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Total OPEB Liability							
Beginning Balance	$ 250,231	$ 271,575	$ 282,230	$ 301,815	$ 311,270	$ 336,775	$ 283,519
Service Cost	11,085	11,085	13,319	13,319	11,590	11,590	8,703
Interest	10,259	11,589	6,266	6,681	13,915	15,015	12,507
Difference Between Expected and Actual Experience	-	(41,254)	-	46,402	-	(80,380)	-
Changes in Assumptions	-	29,235	-	(56,947)	-	519	-
Benefit Payments	-	-	-	-	-	-	-
Ending Balance	271,575	282,230	301,815	311,270	336,775	283,519	304,729
Fiduciary Net Positon							
Beginning Balance	-	-	-	-	-	-	-
Employer Contributions	-	-	-	-	-	-	-
Benefit Payments	-	-	-	-	-	-	-
Ending Balance	-	-	-	-	-	-	-
Net OPEB Liability	$ 271,575	$ 282,230	$ 301,815	$ 311,270	$ 336,775	$ 283,519	$ 304,729
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	1,236,130	1,048,752	1,048,752	902,940	902,940	825,913	825,913
Net OPEB Liability as a Percentage of Covered Payroll	22.0%	26.9%	28.8%	34.5%	37.3%	34.3%	36.9%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

LaSalle Parish Police Jury

Schedule of Net Pension Liability Data
Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability Percent	Share of Collective Net Pension Liability Amount	Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
Parochial Employees Retirement System					
December 31, 2015	0.18%	472,582	1,033,024	45.7%	92.2%
December 31, 2016	0.17%	358,742	833,997	43.0%	94.1%
December 31, 2017	0.15%	(114,709)	951,236	-12.1%	102.0%
December 31, 2018	0.17%	752,507	1,043,271	72.1%	88.9%
December 31, 2019	0.19%	8,933	1,199,829	0.7%	99.9%
December 31, 2020	0.17%	(294,388)	1,038,451	-28.3%	104.0%
December 31, 2021	0.15%	(729,071)	1,058,016	-68.9%	110.5%
December 31, 2022	0.16%	600,261	1,058,016	56.7%	91.7%
December 31, 2023	0.15%	143,939	1,094,998	13.1%	98.0%
December 31, 2024	0.16%	(160,059)	1,231,114	-13.0%	102.0%
Registrar of Voters Retirement System					
June 30, 2016	0.19%	44,996	21,799	206.4%	76.9%
June 30, 2017	0.15%	34,563	22,405	154.3%	80.5%
June 30, 2018	0.16%	37,088	21,798	170.1%	80.6%
June 30, 2019	0.17%	31,643	23,238	136.2%	84.8%
June 30, 2020	0.19%	41,284	25,960	159.0%	83.3%
June 30, 2021	0.17%	5,497	25,960	21.2%	97.7%
June 30, 2022	0.18%	44,482	25,960	171.3%	82.5%
June 30, 2023	0.18%	33,744	25,960	130.0%	86.7%
June 30, 2024	0.17%	18,249	25,668	71.1%	92.6%
June 30, 2025	0.16%	(1,868)	25,668	-7.3%	100.7%

Notes to Schedule:
At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Police Jury

Schedule of Employer Contributions
Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Parochial Employees Retirement System					
December 31, 2015	134,293	134,293	-	1,033,024	13.00%
December 31, 2016	108,420	134,876	(26,456)	833,997	16.17%
December 31, 2017	109,392	119,045	(9,653)	951,236	12.51%
December 31, 2018	119,976	117,122	2,854	1,043,271	11.23%
December 31, 2019	137,980	138,373	(393)	1,199,829	11.53%
December 31, 2020	127,210	137,368	(10,158)	1,038,451	13.23%
December 31, 2021	121,672	127,211	(5,539)	1,058,016	12.02%
December 31, 2022	121,671	121,819	(148)	1,058,016	11.51%
December 31, 2023	126,109	125,925	184	1,094,998	11.50%
December 31, 2024	141,578	142,056	(478)	1,231,114	11.54%
Registrar of Voters Retirement System					
June 30, 2016	4,632	4,632	-	21,799	21.25%
June 30, 2017	4,481	4,338	143	22,405	19.36%
June 30, 2018	3,706	3,716	(10)	21,798	17.05%
June 30, 2019	3,931	3,976	(45)	23,238	17.11%
June 30, 2020	4,699	4,670	29	25,960	17.99%
June 30, 2021	4,670	4,673	(3)	25,960	18.00%
June 30, 2022	4,670	4,723	(53)	25,960	18.19%
June 30, 2023	4,670	4,726	(56)	25,960	18.20%
June 30, 2024	4,618	4,488	130	25,668	17.48%
June 30, 2025	4,618	4,887	(269)	25,668	19.04%

Notes to Schedule:
At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

LaSalle Parish Police Jury

Other Governmental Funds
Combining Balance Sheet - December 31, 2025

	Road Districts	Health Unit	Parish Transportation	Workforce Investment	American Rescue Plan Act	Total
Assets						
Cash and Equivalents	$ 466,457	$ 50,056	$ 275,831	$ -	$ 44,216	$ 836,560
Receivables	860,815	116,255	25,213	-	-	1,002,283
Other Assets	-	-	-	-	-	-
Total Assets	$ 1,327,272	$ 166,311	$ 301,044	$ -	$ 44,216	$ 1,838,843
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable	$ 7,095	$ 3,442	$ 14,325	$ -	$ -	$ 24,862
Other Liabilities	-	319	-	15,220	-	15,539
Due to Other Funds	-	-	-	15,062	-	15,062
Total Liabilities	7,095	3,761	14,325	30,282	-	55,463
Fund Balance:						
Restricted						
Other General Government	-	-	-	-	44,216	44,216
Public Works	1,320,177	-	286,719	-	-	1,606,896
Health and Welfare	-	162,550	-	-	-	162,550
Unassigned	-	-	-	(30,282)	-	(30,282)
Total Fund Balance (Deficit)	1,320,177	162,550	286,719	(30,282)	44,216	1,783,380
Total Liabilities and Fund Balance	$ 1,327,272	$ 166,311	$ 301,044	$ -	$ 44,216	$ 1,838,843

LaSalle Parish Police Jury

Other Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2025

	Road Districts	Health Unit	Parish Transportation	Workforce Investment	American Rescue Plan Act	Total
Revenues						
Ad Valorem Taxes	$ 852,884	$ 112,810	$ -	$ -	$ -	$ 965,694
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenues:						-
Federal Funds	-	-	-	780,237	-	780,237
State Funds:						-
State Revenue Sharing	-	3,960	-	-	-	3,960
Parish Transportation	-	-	247,270	-	-	247,270
Other	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other	2,449	344	590	-	539	3,922
Total Revenues	855,333	117,114	247,860	780,237	539	2,001,083
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Works	518,857	-	14,981	-	-	533,838
Health and Welfare	-	94,830	-	-	-	94,830
Culture and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	810,519	111,711	922,230
Capital Outlay	340,087	-	-	-	29,223	369,310
Debt Service	-	-	-	-	-	-
Total Expenditures	858,944	94,830	14,981	810,519	140,934	1,920,208
Excess (Deficiency) of Revenues Over Expenditures	(3,611)	22,284	232,879	(30,282)	(140,395)	80,875
Other Financing Sources (Uses)						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
Net Change in Fund Balances	(3,611)	22,284	232,879	(30,282)	(140,395)	80,875
Fund Balances (Deficit) - Beginning	1,323,788	140,266	53,840	-	184,611	1,702,505
Fund Balances (Deficit) - Ending	$ 1,320,177	$ 162,550	$ 286,719	$ (30,282)	$ 44,216	$ 1,783,380

LaSalle Parish Police Jury

Road District Funds
Combining Balance Sheet - December 31, 2025

	Road District										
	No. 1	**No. 2**	**No. 3**	**No. 4**	**No. 5**	**No. 6**	**No. 7**	**No. 8**	**No. 9**	**No. 10**	**Total**
Assets											
Cash and Equivalents	$ 5,422	$ 38,974	$ 201,102	$ 57,468	$ 12,080	$ 20,305	$ 66,304	$ 42,376	$ 3,353	$ 19,073	$ 466,457
Receivables	61,165	84,403	192,076	60,827	53,536	86,108	108,688	148,790	42,788	22,434	860,815
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	$ 66,587	$ 123,377	$ 393,178	$ 118,295	$ 65,616	$ 106,413	$ 174,992	$ 191,166	$ 46,141	$ 41,507	$ 1,327,272
Liabilities and Fund Balances											
Liabilities:											
Accounts Payable	$ -	$ -	$ -	$ 2,360	$ -	$ 3,046	$ -	$ 112	$ 1,577	$ -	$ 7,095
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	2,360	-	3,046	-	112	1,577	-	7,095
Fund Balance:											
Restricted											
Public Works	66,587	123,377	393,178	115,935	65,616	103,367	174,992	191,054	44,564	41,507	1,320,177
Total Fund Balance (Deficit)	66,587	123,377	393,178	115,935	65,616	103,367	174,992	191,054	44,564	41,507	1,320,177
Total Liabilities and Fund Balance	$ 66,587	$ 123,377	$ 393,178	$ 118,295	$ 65,616	$ 106,413	$ 174,992	$ 191,166	$ 46,141	$ 41,507	$ 1,327,272

LaSalle Parish Police Jury

Road District Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year Ended December 31, 2025

	Road District										
	No. 1	**No. 2**	**No. 3**	**No. 4**	**No. 5**	**No. 6**	**No. 7**	**No. 8**	**No. 9**	**No. 10**	**Total**
Revenues											
Ad Valorem Taxes	$ 60,332	$ 84,110	$ 188,390	$ 59,981	$ 52,988	$ 86,108	$ 107,880	$ 149,243	$ 41,650	$ 22,202	$ 852,884
Intergovernmental Revenues:											
Other	149	338	406	416	210	361	252	132	30	155	2,449
Total Revenues	60,481	84,448	188,796	60,397	53,198	86,469	108,132	149,375	41,680	22,357	855,333
Expenditures											
Current:											
Public Works	55,168	37,682	80,648	51,841	17,252	17,657	87,000	117,340	40,666	13,603	518,857
Capital Outlay	11,824	40,848	150,000	-	42,415	95,000	-	-	-	-	340,087
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	66,992	78,530	230,648	51,841	59,667	112,657	87,000	117,340	40,666	13,603	858,944
Excess (Deficiency) of Revenues Over Expenditures	(6,511)	5,918	(41,852)	8,556	(6,469)	(26,188)	21,132	32,035	1,014	8,754	(3,611)
Other Financing Sources (Uses)											
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(6,511)	5,918	(41,852)	8,556	(6,469)	(26,188)	21,132	32,035	1,014	8,754	(3,611)
Fund Balances (Deficit) - Beginning	73,098	117,459	435,030	107,379	72,085	129,555	153,860	159,019	43,550	32,753	1,323,788
Fund Balances (Deficit) - Ending	$ 66,587	$ 123,377	$ 393,178	$ 115,935	$ 65,616	$ 103,367	$ 174,992	$ 191,054	$ 44,564	$ 41,507	$ 1,320,177

LaSalle Parish Police Jury

Schedule of Compensation Paid to Board Members
For the year ended December 31, 2025

Alfred Cassels	District 1	$ 9,600
Rodney Douglas	District 2	9,600
Timothy Lasiter	District 3	9,600
Timothy Kirl	District 4	9,600
David Moss	District 5	9,600
William Zeagler	District 6	9,600
Brandon Streetman	District 7	9,600
Travis Pritchard	District 8	9,600
Curtis Ainsworth	District 9	9,600
Casey Jones	District 10	13,200
Total Compensation		$ 99,600

LaSalle Parish Police Jury

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the year ended December 31, 2025

Agency Head (President) - Casey Jones

Purpose:	
Compensation	13,200
Health Insurance	-
Reimbursements	-

LaSalle Parish Police Jury

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation
For the Year Ended December 31, 2025

	First Six Month Period Ended June 30, 2025	Second Six Month Period Ended December 31, 2025
Receipts From:		
LaSalle Parish Sheriff's Office - Criminal Courty Cost/Fees	52,429	64,803
Subtotal Receipts	52,429	64,803

Rozier McKay & Willis
CERTIFIED PUBLIC ACCOUNTANTS

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

LaSalle Parish Police Jury
Jena, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the LaSalle Parish Police Jury as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements and have issued our report thereon dated May 18, 2026.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

Rozier, McKay & Willis
Certified Public Accountants
Voice: 318.442.1608
160 Brown's Bend Road
Alexandria, Louisiana 71303
Online: CenlaCPAs.com

The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2025-001.

<u>RESPONSE TO FINDINGS</u>

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

<u>PURPOSE OF THIS REPORT</u>

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.

Rozier, McKay & Willis
Alexandria, Louisiana
May 18, 2026

Part I
Summary of Auditor's Results

- The Independent Auditor's Report on the financial statements for the LaSalle Parish Police Jury as of December 31, 2025 and for the year then ended expressed opinions summarized as follows:

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Each Major Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

- No deficiencies in internal control were reported in connection with the audit.
- Instances of noncompliance material to the financial statements are summarized in Part II appearing below.

Part II
Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

2025-001: BUDGET VARIANCES

- **Condition** – Unfavorable budget variances exceeded limits imposed by state Law as follows:
  - General Fund – Budgeted revenues exceeded actual amounts by 6,3%
  - Garbage District – Actual expenditures exceeded budgeted expenditures by 13.3%.
  - Criminal Court - Actual expenditures exceeded budgeted expenditures by 14.4%.
- **Criteria** - State Law prohibits unfavorable budget variances that exceed 5% of the overall budget for revenue or expenditures.
- **Cause** – Budget projections were not sufficient to address actual needs or resources.
- **Effect** – Non compliance with State Law.
- **Recommendations** – Establish procedures to develop better projections in future periods.

Part III
Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

N/A

<table>
<tr><td colspan="2" align="center"><u>SECTION I</u>
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</td></tr>
<tr><td><u>2025-001: BUDGET VARIANCES</u>
Certain funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.</td><td><u>MANAGEMENTS' RESPONSE</u>
In the future, monitoring of expenditures near year end will be emphasized to prevent variances exceeding amounts permitted by Law.</td></tr>
<tr><td colspan="2" align="center"><u>SECTION II</u>
INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</td></tr>
<tr><td>There were no findings.</td><td>Response – N/A</td></tr>
<tr><td colspan="2" align="center"><u>SECTION III</u>
MANAGEMENT LETTER</td></tr>
<tr><td>No management letter was issued.</td><td>Response – N/A</td></tr>
</table>

SECTION I **INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.**	
2024-001: BUDGET VARIANCES Three of the funds reported unfavorable budget variances that exceeded the 5% permitted by State Law. In the future, we suggest enhanced monitoring to prevent excessive budget variances.	**2024-001: UNRESOLVED** See 2025-001.
SECTION II **INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**	
No findings of this nature were reported	Response – N/A
SECTION III **MANAGEMENT LETTER**	
No findings of this nature were reported	Response – N/A

APPENDIX A

Statewide Agreed-Upon Procedures

Rozier McKay & Willis | CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures

To the Lasalle Parish Police Jury and
the Louisiana Legislative Auditor:

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

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

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

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

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

Rozier, McKay & Willis

Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana
February 3, 2026

Written Policies and Procedures		
Agreed-Upon Procedure	**Results**	**Managements' Response**
1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories. • Budgeting • Purchasing • Disbursements • Receipts • Payroll/Personnel • Contracting • Credit Cards • Travel and expense reimbursements • Ethics • Debt Service • Disaster Recovery / Business Continuity • Sexual Harassment	The LaSalle Parish Library has adopted a set of comprehensive policies and procedures that are utilized exclusively by the Library's staff. Policies and procedures associated with the remainder of the Police Jury's operations are not in written form, with the exception of certain personnel matters addressed in the Police Jury's Personnel Manual and its sexual harassment policy	Although most procedures are not in written form, the Police Jury has established procedures that are effectively communicated to the limited staff in verbal form. In addition, we will consider putting these established procedures into written form.

Board (or Finance Committee)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:	Board and committee minutes were reviewed for the fiscal period.	***The results did not include findings or criticisms.***
a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.	The governing board met monthly with a quorum.	***The results did not include findings or criticisms.***
a) For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each months referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*	Budget-to-Actual comparisons are included as part of the Board's monthly meetings.	***The results did not include findings or criticisms.***
b) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general	The General Fund reported a positive balance for the previous year.	***The results did not include findings or criticisms.***

Board (or Finance Committee)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.		
c) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.	Prior comments were limited to reporting unfavorable budget variances that exceeded limits imposed by State Law. The Board considered these matters as part of adopting current budgets and efforts were made to resolve the issue.	***The results did not include findings or criticisms.***

Bank Reconciliations		
Agreed-Upon Procedure	**Results**	**Managements' Response**
3 Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:	A listing was obtained and the month of September was randomly selected for testing.	***The results did not include findings or criticisms.***
a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);	Bank reconciliations include an electronic log that is evidence that they were prepared within the required period of time.	***The results did not include findings or criticisms.***
b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and	The Secretary/Treasurer periodically inspects the reconciliation reports but the process is informal and no documentation is retained.	The absence of segregation is mitigated by a relatively small transaction volume, a limited number of revenue sources that are easily verified, revenues that conform to predictable patterns and refraining from transactions involving currency.
c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.	Reconciling items outstanding for more than 12 months was limited to 60 items with a total value exceeding $30,000. No documentation was available indicating that research was performed.	We anticipate completing research and resolving these matters in the near future.

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
4 Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).	A list of deposit sites and collection locations has been furnished and management has represented that the list is complete.	***The results did not include findings or criticisms.***
5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:		
a) Employees that are responsible for cash collections do not share cash drawers/registers.	There is no cash register or drawer at the Administrative Offices because cash is typically not accepted. Collections are limited to checks that arrive by mail.	***The results did not include findings or criticisms.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.	There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.	The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.	There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.	The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.	There is little segregation among responsibilities for collecting, preparing deposits, reconciling cash and recording certain transactions.	The size of the staff limits opportunities for segregation of duties. Risk is mitigated because substantially all collections are in the form of check.
6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.	Coverage for employee theft is maintained.	***The results did not include findings or criticisms.***
7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as	January 9, 2025 and August 27, 2025 were selected.	***The results did not include findings or criticisms.***

Collections (excluding EFTs)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:		
a. Observe that receipts are sequentially pre-numbered.	N/A – Deposits subject to testing were limited to checks that arrived by mail.	***The results did not include findings or criticisms.***
b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.	Information appearing on deposit slips is fully supported by documentation	***The results did not include findings or criticisms.***
c. Trace the deposit slip total to the actual deposit per the bank statement.	Deposit slips matched bank statements	***The results did not include findings or criticisms.***
d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100).	Deposits were made within a single business day.	***The results did not include findings or criticisms.***
e. Trace the actual deposit per the bank statement to the general ledger.	Deposits agreed with amounts reported on the general ledger.	***The results did not include findings or criticisms.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).	All disbursements occur at the Courthouse located on Courthouse Street.	***The results did not include findings or criticisms.***
9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:		
a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.	Request for purchases are made to one of the office workers who then gives approval to the department supervisor and then initial employee who made the request.	***The results did not include findings or criticisms.***
b) At least two employees are involved in processing and approving payments to vendors.	Payment checks are signed by someone other than the person who signs off on the purchase order.	***The results did not include findings or criticisms.***
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.	Due to the limited size of the staff, opportunities for segregation are limited.	Risk is mitigated because substantially all checks require two signatures.

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	Due to the limited size of the staff, it is not practical to limit mailing duties to employees who do not have signing authority.	Risk is mitigated because substantially all checks require two signatures.
10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:		
a. Observe that the disbursement matched the related original invoice/billing statement.	Disbursements are supported by documentation.	***The results did not include findings or criticisms.***
b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.	Transactions were reviewed and approved by the Finance Committee	***The results did not include findings or criticisms.***
11 Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized	Electronic transactions were limited to payroll tax deposits and payment of insurance arrangements that were approved in advance.	***The results did not include findings or criticisms.***

Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)		
Agreed-Upon Procedure	**Results**	**Managements' Response**
signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.		

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	**Results**	**Managements' Response**
12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.	A list was furnished and representations were obtained.	***The results did not include findings or criticisms.***
13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:		
a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.	Credit card payment was approved by the finance committee.	***The results did not include findings or criticisms.***
b. Observe that finance charges and late fees were not assessed on the selected statements.	There were no finance charges or late fees	***The results did not include findings or criticisms.***

Credit Cards/Debit Cards/Fuel Cards/P-Cards		
Agreed-Upon Procedure	**Results**	**Managements' Response**
14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).	Credit card statements did have supporting documentation or written documentation of business / public purpose.	***The results did not include findings or criticisms.***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Results**	**Managements' Response**
15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:	A list was provided by management.	***The results did not include findings or criticisms.***
a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).	None of the transactions selected were based reimbursement rates. All were associated with actual cost.	***The results did not include findings or criticisms.***
b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.	Payments were supported by documentation.	***The results did not include findings or criticisms.***
c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).	Documentation was sufficient.	***The results did not include findings or criticisms.***

Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Results**	**Managements' Response**
d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	The checks were signed by two people that were not receiving the reimbursement	***The results did not include findings or criticisms.***

Contracts		
Agreed-Upon Procedure	**Results**	**Managements' Response**
16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:	Data was not organized in a manner that permitted management to furnish a complete list of contracts including dollar amounts expended during the reporting period. Accordingly, it was not practical to perform these procedures.	The features offered by our computer system do not include the ability to export the general ledger in an electronic format that can be sorted and filtered in a manner that facilities identifying contract payments. We will attempt to identify a practical method of furnishing this information in the future.
a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.	See above comment	See Above
b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).	See above comment	See Above
c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.	See above comment	See Above
d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.	See above comment	See Above

Payroll and Personnel		
Agreed-Upon Procedure	**Results**	**Managements' Response**
17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorias salaries/pay rates in the personnel files.	A listing and representations were provided.	***The results did not include findings or criticisms.***
18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:		
a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).	Daily attendance and leave were documented where applicable	***The results did not include findings or criticisms.***
b. Observe that supervisors approved the attendance and leave of the selected employees/officials.	Supervisor approval was present where applicable.	***The results did not include findings or criticisms.***
c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.	Leave taken was reflected in the leave records where applicable.	***The results did not include findings or criticisms.***
19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination	No employees received termination pay during the fiscal year.	***The results did not include findings or criticisms.***

Payroll and Personnel		
Agreed-Upon Procedure	**Results**	**Managements' Response**
payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.		
20 Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.	Based on management's representation filings and payments were performed in a timely manner.	***The results did not include findings or criticisms.***

Ethics		
Agreed-Upon Procedure	**Results**	**Managements' Response**
21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:		
a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.	Evidence of ethic training or familiarity with the policy was available for all employees selected.	***The results did not include findings or criticisms.***
b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.	An ethic policy has not been adopted.	Employees become familiar with appropriate ethical behavior by attending ethics training.
22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.	The Secretary Treasurer is responsible for overseeing ethics.	***The results did not include findings or criticisms.***

Debt Service			
	Agreed-Upon Procedure	**Results**	**Managements' Response**
23	Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.	No new bonds/notes were issued during the fiscal period.	***The results did not include findings or criticisms.***
25	Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.	Based on procedures applied, LPPJ was in compliance with debt covenants.	***The results did not include findings or criticisms.***

Fraud Notice			
	Agreed-Upon Procedure	**Results**	**Managements' Response**
23	Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.	Based on representations from management there were no misappropriations.	***The results did not include findings or criticisms.***
26	Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	Observed flyer posted in the office.	***The results did not include findings or criticisms.***

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	**Results**	**Managements' Response**
27 Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**	We performed the procedures and discussed the results with management.	***The results did not include findings or criticisms.***
a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.	See above comment	***The results did not include findings or criticisms.***
b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.	See above comment	***The results did not include findings or criticisms.***
c. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.	See above comment	***The results did not include findings or criticisms.***

Information Technology Disaster Recovery /Business Continuity		
Agreed-Upon Procedure	**Results**	**Managements' Response**
28 Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.	See above comment	***The results did not include findings or criticisms.***
29 Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267[1]. The requirements are as follows: 1. Hired before June 9, 2020 - completed the training; and 2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.	See above comment	***The results did not include findings or criticisms.***

[1] While it appears to be a good practice for charter schools to ensure its employees are trained to keep their information technology assets safe from cyberattack, charter schools do not appear required to comply with 42:1267. An individual charter school, though, through specific provisions of its charter, may mandate that all employees/officials receive cybersecurity training.

Sexual Harassment		
Agreed-Upon Procedure	**Results**	**Managements' Response**
30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.	Documentation of completion was available for each of the 5 employees selected.	***The results did not include findings or criticisms.***
31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).	The policy was conveyed as part of training conducted by a vendor that was retained provide sexual harassment training.	***The results did not include findings or criticisms.***
32 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344: a. Number and percentage of public servants in the agency who have completed the training requirements; b. Number of sexual harassment complaints received by the agency; c. Number of complaints which resulted in a finding that sexual harassment occurred; d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and e. Amount of time it took to resolve each complaint.	The report was completed by the Secretary / Treasurer and the required information was included.	***The results did not include findings or criticisms.***