

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

**ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2025**

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-3
Management's Discussion and Analysis	5-8
Basic Financial Statements:	
<i>Government Wide Financial Statements:</i>	
Statement of Net Position	10
Statement of Activities	11
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	12
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities	15
Notes to Financial Statements	16-24
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund	26
Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	28
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	29-30
Other Information:	
Schedule of Findings and Responses	31
Summary Schedule of Prior Audit Findings	32
Corrective Action Plan for Current Year Audit Findings	33
Independent Accountants' Report on Applying Statewide Agreed-Upon Procedures	35-43

INDEPENDENT AUDITORS' REPORT

Board of Commissioners of the
West Feliciana Parish 911 Communications District
St. Francisville, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund, of the West Feliciana Parish 911 Communications District (District), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 District, as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Major, Morrison & David
New Roads, Louisiana
June 3, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2025

The Management's Discussion and Analysis (MD&A) of the West Feliciana Parish 911 Communications District (District) provides an overview and overall review of the District's financial activities for the fiscal year ended December 31, 2025. The intent of the MD&A is to look at the District's financial performance as a whole. It should, therefore, be read in conjunction with the District's financial statements found in the financial section starting on page 10, and the notes thereto. MD&A is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* issued June 1999.

FINANCIAL HIGHLIGHTS

- * The District's total net position increased by \$188,698 over the course of this year's operations.
- * During the year, the District's expenses were \$955,831 more than the \$216,383 generated in charges for services and operating grants for governmental programs.
- * The total cost of the District's programs was \$1,172,214, an increase of approximately \$113,423 or 10.7 percent.
- * Total revenues including general revenues were \$1,360,912, an increase of \$18,623 or 1.39 percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- * The first two statements on pages 10 and 11 are government-wide financial statements that provide information about the activities of the District as a whole and present a longer-term view of the District's finances.
- * The remaining statements starting on page 12 are fund financial statements that focus on individual parts of the District's government, reporting the District's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services, such as assessment services, were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide additional detailed data. The notes are followed by a section of required supplementary information that further explains and supports the information in the financial statements as well as providing budgetary comparison data. The last section of the report contains additional supplemental information regarding the governmental fund-general fund. The rest of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

Government-wide Statements

The government-wide statements report information about the District as a whole using the accrual basis of accounting, which is similar to that which is used by private sector companies. The statement of net position on page 10 includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities on page 11, regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position – the difference between the District's assets and liabilities – is one way to measure the District's financial health, or financial position. Over time, increases and decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. Other nonfinancial factors will also need to be considered to assess the overall health of the District.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2025

The government-wide financial statements of the District, report only one type of activity – governmental activities. All of the District's services are included here, such as public safety and general administration.

Fund Financial Statements

The fund financial statements, beginning on page 12, provide more detail about the District's most significant funds – not the District as a whole. State laws require the establishment of some funds. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

The District uses only the governmental type of fund with the following accounting approach. Most of the District's basic services are included in governmental funds, which focus on how cash and other financial assets that can be readily converted to cash flow in and out of those funds, and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements therefore provide a detailed short-term view of the District's general government operations and the basic services it provides, and helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Since this information does not include the additional long-term focus of government-wide statements, we provide reconciliations on the subsequent pages that explain the relationship (or differences) between the two different type statements.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The District's combined net position changed between fiscal years 2024 and 2025, increasing by \$188,698 to approximately \$4,040,957. (See Table 1 below)

Table 1
District's Net Position

	2024	2025
Assets:		
Current and other assets	\$ 3,606,903	\$ 3,743,028
Capital assets	432,709	380,313
Total assets	4,039,612	4,123,341
Liabilities:		
Current liabilities	173,930	80,897
Noncurrent liabilities	13,423	1,487
Total liabilities	187,353	82,384
Net Position:		
Net investment in capital assets	419,286	378,826
Restricted	318,463	402,703
Unrestricted	3,114,510	3,259,428
Total net position	\$ 3,852,259	\$ 4,040,957

Changes in net position. The District's total revenues increased by 1.39 percent to \$1,360,912 (See Table 2), due to increased ad valorem tax revenues and investment earnings. Approximately 75 percent of the District's revenue comes from a general ad valorem tax assessed on the property owners in the parish.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025

The total cost of all programs and services increased approximately \$113,423 or 10.7 percent, mainly due to increased operating expenses. The District's expenses cover all services which it offers to the public.

Governmental Activities

Revenues for the District's governmental activities increased by 1.39 percent, while total expenses increased 10.7 percent.

Table 2
Changes in District's Net Position

	2024	2025
Revenues		
Program revenues		
Charges for services	\$ 171,115	\$ 165,612
Operating grants	50,912	50,771
General revenues	1,120,262	1,144,529
Total revenues	1,342,289	1,360,912
Expenses		
Public safety	1,058,791	1,172,214
Total expenses	1,058,791	1,172,214
Increase (decrease) in net position	\$ 283,498	\$ 188,698

Table 3
Net Cost of District's Governmental Activities

	Total Cost of Services	Net Cost of Services
	2025	2025
Assessment Services	\$ 1,172,214	\$ 955,831

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds reported a combined fund balance of \$3,662,131, reflecting an increase over the prior year of \$229,158. Of the combined fund balance total, \$2,136,016 is unassigned indicating availability for continuing the District's activities. Committed fund balance includes \$980,000 for building repairs and equipment replacement. Restricted fund balance includes \$352,744 for 911 services and operations and nonspendable fund balance includes \$49,959 for prepaid expenses. Fund balance assigned for budget stabilization includes \$143,412. The revenue increase reflected higher ad valorem tax revenues.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital and Right-of-Use Assets

The District's investment in capital and right-of-use assets, net of accumulated depreciation as of December 31, 2025, was \$378,826. See footnote number 7 for additional information about changes in capital assets during the fiscal year and balances at year end. The following table reflects a summary of capital asset activity.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025

Capital Assets:	2024	2025
Depreciable assets:		
Buildings & towers	\$ 1,712,356	\$ 1,712,356
Furniture & equipment	1,153,241	1,180,714
Total depreciable assets	2,865,597	2,893,070
Less accumulated depreciation	2,445,797	2,514,183
Book value – depreciable assets	<u>\$ 419,800</u>	<u>\$ 378,887</u>
Percentage depreciated	<u>85%</u>	<u>87%</u>
 Right-of-Use Assets:	 2024	 2025
Amortizable assets:		
Equipment	\$ 31,334	\$ 2,139
Total right-of-use assets	31,334	2,139
Less accumulated amortization	18,425	713
Book value – right-of-use assets	<u>\$ 12,909</u>	<u>\$ 1,426</u>
Percentage amortized	<u>59%</u>	<u>33%</u>

Long-Term Debt

The District had \$1,487 in long-term debt outstanding as of December 31, 2025, compared to \$13,423 in the prior year. The following table reflects a summary of long-term liability balances at year-end.

Long-Term Liabilities:	2024	2025
Lease liability	\$ 13,423	\$ 1,487
Total long-term liabilities	<u>\$ 13,423</u>	<u>\$ 1,487</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Approximately 77 percent of the District's revenues are derived from an ad valorem tax on the voters of the parish. The economy is not expected to generate any significant growth in assessment values for 2026 nor is there an expected increase in the District's millage rate. Neither District fees nor office expenses are expected to increase; capital expenditures should remain comparable to 2025, therefore, future revenues and expenses are expected to remain consistent with the current year. The budget for the year 2026 should approximate the same as the year 2025 budget, with the exception of a budgeted increase to software expense of \$220,090 for upgrades to the District's phone system and CAD (computer aided dispatch) software.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our parishioners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Billie Giroir, Chairperson, P.O. Box 3417, St. Francisville, Louisiana 70775.

BASIC FINANCIAL STATEMENTS

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

Statement of Net Position

December 31, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 36,532
Investments	3,255,313
Accounts receivable	38,092
Taxes receivable	363,132
Prepaid expenses	49,959
Capital assets, net of depreciation	<u>380,313</u>
Total assets	<u>4,123,341</u>
LIABILITIES	
Accounts payable and accrued expenses	80,897
Noncurrent liabilities:	
Due within one year:	
Lease liability	528
Due in more than one year:	
Lease liability	<u>959</u>
Total liabilities	<u>82,384</u>
NET POSITION	
Net investment in capital assets	378,826
Restricted for:	
Restricted for 911 services and operations	352,744
Prepaid expenses	49,959
Unrestricted (deficit)	<u>3,259,428</u>
Total net position	<u><u>\$ 4,040,957</u></u>

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

Statement of Activities

For the Year Ended December 31, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Public Safety	\$ 1,172,214	\$ 165,612	\$ 50,771	\$ (955,831)
Total governmental activities:				(955,831)
General revenues:				
Ad valorem taxes - levied for general purposes				1,015,938
Unrestricted investment earnings				128,591
Total general revenues				1,144,529
Change in net position				188,698
Net position - beginning of the year				3,852,259
Net position - end of year				\$ 4,040,957

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
GOVERNMENTAL FUNDS**

**Balance Sheet
December 31, 2025**

	GENERAL FUND
ASSETS	
Cash and cash equivalents	\$ 36,532
Investments	3,255,313
Revenues receivable:	
Accounts receivable	38,092
Ad valorem taxes	363,132
Prepaid expenses	49,959
Total assets	\$ 3,743,028
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 80,897
Total liabilities	80,897
Fund balances:	
Nonspendable:	
Prepaid expenses	49,959
Restricted for:	
911 services and operations	352,744
Committed for:	
Building repairs	700,000
Equipment replacement	280,000
Assigned for:	
Budget stabilization	143,412
Unassigned	2,136,016
Total fund balance	3,662,131
Total liabilities and fund balance	\$ 3,743,028

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

**Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position**

December 31, 2025

Total fund balance - governmental funds	\$	3,662,131
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Balance Sheet - governmental funds.		380,313
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Balance Sheet - governmental funds.

Lease liability		<u>(1,487)</u>
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Total net position of governmental activities	\$	<u><u>4,040,957</u></u>
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The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2025**

	GENERAL FUND
REVENUES	
Ad valorem taxes	\$ 1,015,938
Intergovernmental revenues:	
State grants:	
Miscellaneous	50,771
Fees, charges, and commissions for services:	
E911 fees	165,612
Use of money and property	128,591
Total revenues	1,360,912
EXPENDITURES	
Public Safety:	
Contracted services	792,410
Operating services	306,011
Capital outlay	27,473
Debt service - lease expense	5,860
Total expenditures	1,131,754
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	229,158
OTHER FINANCING SOURCES (USES)	
Total other financing sources (uses)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	229,158
FUND BALANCE AT BEGINNING OF YEAR	3,432,973
FUND BALANCE AT END OF YEAR	\$ 3,662,131

The accompanying notes are an integral part of this statement.

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

**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 change in fund balances - total governmental funds	\$ 229,158
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital outlays	27,473
Depreciation and amortization	(73,787)

The issuance of long-term debt for capital leases provides current financial resources to governmental funds. However, the issuance of debt does not affect the statement of activities. Additionally, payment of principal is an expense in the governmental funds but has no impact on the statement of activities.

Principal payments on right-of-use assets	<u>5,854</u>
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Change in net position of governmental activities	<u><u>\$ 188,698</u></u>
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The accompanying notes are an integral part of this statement.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana

Notes to the Financial Statements
As of and For the Year Ending December 31, 2025

INTRODUCTION

The West Feliciana Parish 911 Communications District (District) was created on July 10, 1990, by the West Feliciana Parish Government as allowed under Louisiana Revised Statute 33:9101. It is located in St. Francisville, Louisiana. It is governed by a board of seven commissioners, one of whom is appointed by the West Feliciana Parish Sheriff, two by the Board of Alderman of the Town of St. Francisville, one by the Fire Protection District No. 1 of West Feliciana Parish, one by the West Feliciana Parish Hospital Service District, and two by the West Feliciana Parish Government. The commissioners serve four-year terms and are not paid for their services.

The District was created to provide the citizens of West Feliciana Parish with enhanced aid in the event of an emergency through the use of a single, primary three-digit emergency number. Major revenue sources of the District include ad valorem taxes and E911 (Enhanced Universal Emergency Number Service) fees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The West Feliciana Parish Government does not provide significant assistance to the District, which makes the District fiscally independent. For these reasons, the District was determined not to be a component unit of the West Feliciana Parish Government, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the West Feliciana Parish Government, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the District's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the District. The following are the District's governmental funds:

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

General Fund – the primary operating fund of the District and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Program Revenues – Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District's general revenues.

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations (See the reconciliation statements).

The amounts reflected in the General Fund in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Revenues

Revenues from ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on or about November 1 of each year, and become delinquent on December 31. The disbursement by the tax collector is generally received in January and February of the ensuing year.

Revenues from state grants are recorded when the expenditures have been incurred.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

Revenues from E911 fees and interest income on demand deposits are recorded when available and measurable.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

The District prepares an annual budget for the General Fund on the modified accrual basis of accounting. The proposed budget is made available for public inspection no later than 15 days prior to the beginning of each fiscal year. The budget is legally adopted and amended, as necessary, by the District. All appropriations lapse at year end. In accordance with Louisiana Revised Statute 47:1908, the District carries forward any unexpended appropriation into subsequent years. The 2025 budget was published and made available for public inspection on November 20, 2024, with a hearing and adoption on December 9, 2024. One amendment was proposed and adopted during the year.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in interest bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955 and the District's investment policy. The District may invest in United States bonds, treasury notes, or certificates of deposits. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All external pool deposits are considered investments.

GASB Statement No. 31 requires the District to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The District may report at amortized cost money market investments and participating interest earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts that include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

In accordance with GASB Statement No. 31, the District reports investments at amortized cost, money market investments and participating interest-bearing investment contracts that have a remaining maturity at time of

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Investments of the District are reported at fair market value which approximates cost (see note 4).

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are disposed for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Equipment & furniture	5 – 10 years
Buildings & towers	15 – 40 years

I. BAD DEBTS

The District uses the allowance method whereby uncollectible amounts due from other governmental entities are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which indicates the particular receivable is not collectible. No amounts were charged off in the year ending December 31, 2025.

J. RESTRICTED NET POSITION

For government-wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

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

K. FUND EQUITY

The District has adopted Governmental Accounting Standards Board (GASB) Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This statement establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The following describes the different classifications available for fund balances of governmental funds:

Nonspendable – amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted – amounts for which constraints have been externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or amounts that are imposed by law through constitutional provisions or enabling legislation.

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

Committed – amounts that can be used only for specific purposes determined by formal action of the Board of Commissioners, who is the highest level of decision-making authority for the District. Commitments cannot be used for any other purpose unless the same action that established them decides to modify or remove them.

Assigned – amounts that do not meet the criteria to be classified as either restricted or committed but are intended to be used for specific purposes. Amounts can only be assigned by the District.

Unassigned – the residual fund balance in the general fund.

When fund balance resources are available for a specific purpose, the District considers the most restrictive funds to be used first. However, the District reserves the right to spend unassigned resources first and to defer the use of more restrictive funds.

L. USE OF ESTIMATES

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

M. E911 SERVICES

As provided by Louisiana R.S. 33:9106, the District levies an emergency telephone service charge in an amount not to exceed 5% of the tariff rate as approved by the Public Service District. This E911 (Enhanced Universal Emergency Number Service) is charged and collected by the telephone service provider and then remitted to the District on a monthly basis. These fees provided \$165,612 and \$171,115 in revenues for the District for the years ended December 31, 2025 and December 31, 2024, respectively.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted appropriations for the year ended December 31, 2025.

<u>Fund</u>	<u>Original</u> <u>Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable</u> <u>Variance</u>
None	-	-	-	-

3. LEVIED TAXES

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the District:

<u>Taxpayer</u>	<u>Industry</u>	<u>Assessed</u> <u>Valuation</u>	<u>% of Total</u> <u>Valuation</u>	<u>Ad Valorem Tax</u> <u>Revenue for the District</u>
Entergy Louisiana, LLC	Utility	\$ 344,374,430	67.56%	\$ 688,749
KPAQ Industries	Pulp & paper	15,495,801	3.04%	30,992
Texas Eastern	Pipeline	9,779,640	1.92%	19,559
Dixie Electric	Utility	3,826,960	0.75%	7,654
Bank of St. Francisville	Banking	2,649,942	0.52%	5,300
Exxon Mobil Oil Corp	Petroleum	1,970,003	0.39%	3,940
Total		<u>\$ 378,096,776</u>	<u>74.18%</u>	<u>\$ 756,194</u>

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
WFP 911 Communications District	2.00	2.00

4. DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

Cash and Cash equivalents include bank accounts and short-term investments. See Note 1(G) for additional cash disclosure note information.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure the District's deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized, or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the District. The District's cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. The following chart represents bank balances for the District as of December 31, 2025. Deposits are listed in terms of whether they are exposed to custodial credit risk.

	<u>Uninsured & Uncollateralized</u>	<u>Uninsured & Collateralized with Securities held by Pledging Institution Or it's Trust Department/Agent But not in the Entity's Name</u>	<u>Total Bank Balances – All Deposits</u>	<u>Total Carrying Value – All Deposits</u>
Cash and cash equivalents	\$ -	\$ -	\$ 37,750	\$ 36,532

B. Investments

Investments are stated at fair value. See also Note 1 (G) for additional investment disclosure information.

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U.S. government including certificates or other ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The District's investment program is limited to purchases of bank certificate of deposits, U.S. treasury and government agency obligations, U.S. corporate bonds that meet the requirements of Louisiana Revised Statute 33:2955(A)(1)(I) as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool. LAMP is rated AAAM by Standard & Poor's. It is the District's opinion that since these securities are governmental agencies, credit risk is not a factor.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the District will not be able to recover the value of the investment. Investments are exposed to

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

custodial risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the District. The following chart presents the investment position of the District as of December 31, 2025. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

	Uninsured, Unregistered, and held by the Counterparty	Uninsured, Unregistered, and Held by the Counterparty's Trust Department/Agent But not in the Entity's Name	All Investments – Reported Amount	All Investments – Fair Value
LAMP	\$ -	\$ -	\$ 3,255,313	\$ 3,255,313

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The District's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 73 as of December 31, 2025. Investments classified by maturity dates at December 31, 2025 are summarized below:

	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
LAMP	\$ 3,255,313	\$ 3,255,313	\$ -	\$ -

5. RECEIVABLES

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

<u>Class of Receivable</u>	<u>Total</u>
Ad valorem taxes	\$ 363,132
State grants	16,701
E911 fees	21,391
Total	<u>\$ 401,224</u>

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$80,897 as of December 31, 2025, are as follows:

	<u>Total</u>
Accounts	\$ 80,897

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

7. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2025 are as follows:

	Right-of- Use Assets	Furniture & Equipment	Buildings & Towers	Total
Cost of capital assets, December 31, 2024	\$ 31,334	\$ 1,153,241	\$ 1,712,356	\$ 2,896,931
Additions	-	27,473	-	27,473
Deletions	(29,195)	-	-	(29,195)
Cost of capital assets, December 31, 2025	<u>2,139</u>	<u>1,180,714</u>	<u>1,712,356</u>	<u>2,895,209</u>
Accumulated depreciation, December 31, 2024	18,425	1,073,345	1,372,452	2,464,222
Additions	5,401	30,937	37,449	73,787
Deletions	(23,113)	-	-	(23,113)
Accumulated depreciation, December 31, 2025	<u>713</u>	<u>1,104,282</u>	<u>1,409,901</u>	<u>2,514,896</u>
Capital assets net of accumulated Depreciation, at December 31, 2025	<u>\$ 1,426</u>	<u>\$ 76,432</u>	<u>\$ 302,455</u>	<u>\$ 380,313</u>

Depreciation expense of \$68,386 and amortization expense of \$5,401 for the year ended December 31, 2025, were charged to the general fund governmental function.

Right-of-use assets include leased equipment. See Note 9 for additional information.

8. LONG-TERM DEBT

The following is a summary of changes in long-term liability balances for the year ended December 31, 2025.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease liability	\$ 13,423	-	11,936	1,487	528

9. LEASES

In May 2023, the District entered into a 2-year lease as lessee for communication equipment. An initial lease liability was recorded in the amount of \$29,195. The lease was canceled and as of December 31, 2025, the value of the lease liability was \$0.

In August 2024, the District entered into a 4-year lease as lessee for a copier. An initial lease liability was recorded in the amount of \$2,139. As of December 31, 2025, the value of the lease liability was \$1,487. The District is required to make monthly fixed payments of \$51. The lease has an imputed interest rate of 6.53%.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year	Principal	Interest
12/31/26	528	81
12/31/27	563	46
12/31/28	396	10

WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
St. Francisville, Louisiana
Notes to the Financial Statements

10. LITIGATION

There is no litigation pending against the District's office at December 31, 2025. No litigation costs were incurred for the year ended December 31, 2025.

11. SUBSEQUENT EVENTS

Management has performed an evaluation of the District's activities through June 3, 2026, and has concluded that there are no significant subsequent event requires recognition or disclosure through the date and time these financial statements were available to be issued on June 3, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND**

**BUDGETARY COMPARISON SCHEDULE
For the Year Ended December 31, 2025**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Ad valorem taxes	\$ 925,000	\$ 910,000	\$ 1,015,938	\$ 105,938
Intergovernmental revenues:				
State grants:				
Miscellaneous	47,800	47,800	50,771	2,971
Fees, charges, and commissions for services:				
E911 fees	155,000	157,271	165,612	8,341
Use of money and property	85,000	120,253	128,591	8,338
Total revenues	1,212,800	1,235,324	1,360,912	125,588
EXPENDITURES				
Public Safety:				
Contracted services	750,000	798,805	792,410	6,395
Operating services	292,639	367,216	306,011	61,205
Capital outlay	5,000	31,964	27,473	4,491
Debt service - lease expense	-	18,000	5,860	12,140
Total expenditures	1,047,639	1,215,985	1,131,754	84,229
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	165,161	19,339	229,158	209,819
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES				
	165,161	19,339	229,158	209,819
FUND BALANCE AT BEGINNING OF YEAR				
	3,275,541	3,432,973	3,432,973	-
FUND BALANCE AT END OF YEAR				
	\$ 3,440,702	\$ 3,452,312	\$ 3,662,131	\$ 209,819

SUPPLEMENTAL INFORMATION

**WEST FELICIANA PARISH 911 COMMUNICATIONS DISTRICT
ST. FRANCISVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD**

For the Year Ended December 31, 2025

AGENCY HEAD NAME: Billie Giroir, Chairperson

The Chairperson serves without compensation. There were also no benefits or other payments made to or on behalf of the Chairperson during the current year.

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

Board of Commissioners of the
West Feliciana Parish 911 Communications District
St. Francisville, 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 and each major fund of West Feliciana Parish 911 Communications District (District), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 3, 2026.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in blue ink that reads "Major, Morrison & David".

Major, Morrison & David
New Roads, Louisiana
June 3, 2026

**West Feliciana Parish 911 Communications District
St. Francisville, Louisiana
Schedule of Findings and Responses
For the Year Ended December 31, 2025**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness (es) identified?

___ Yes X No

Deficiency(s) in internal controls identified not
considered to be material weaknesses?

___ Yes X None reported

Noncompliance material to financial statements noted?

___ Yes X No

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no current year findings.

**West Feliciana Parish 911 Communications District
St. Francisville, Louisiana
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2025**

Section I – Internal Control and Compliance Material to the Financial Statements:

There were no matters reported

Section II – Internal Control and Compliance Material to Federal Awards:

Not applicable.

Section III – Management Letter:

No management letter issued.

**West Feliciana Parish 911 Communications District
St. Francisville, Louisiana
Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 2025**

Section I – Internal Control and Compliance Material to the Financial Statements:

No findings.

Section II – Internal Control and Compliance Material to Federal Awards:

Not applicable.

Section III – Management Letter:

No management letter issued.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners of the
West Feliciana Parish 911 Communications District
St. Francisville, Louisiana

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
No exceptions were found as a result of this procedure.
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
No exceptions were found as a result of this procedure.
 - c) **Disbursements**, including processing, reviewing, and approving.
No exceptions were found as a result of this procedure.
 - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Board or Finance Committee

- 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

- 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- d) 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.

No exceptions were found as a result of this procedure.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

No exceptions were found as a result of this procedure.

- b) Bank reconciliations include evidence that a member of management 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, electronically logged); and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Collections (excluding electronic funds transfers)

- 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).
- 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 responsible for cash collections do not share cash drawers/registers.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

- 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/official verifies the reconciliation.

No exceptions were found as a result of this procedure.

- 6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

No exceptions were found as a result of this procedure.

- 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 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.

No exceptions were found as a result of this procedure.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions were found as a result of this procedure.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions were found as a result of this procedure.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions were found as a result of this procedure.

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

- 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).

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.

No exceptions were found as a result of this procedure.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

- 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.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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 whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions were found as a result of this procedure.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #8, as applicable.

No exceptions were found as a result of this procedure.

11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

No exceptions were found as a result of this procedure.

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

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

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 whether 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) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

16. 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) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

- c) Observe 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 #1g).

No exceptions were found as a result of this procedure.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were found as a result of this procedure.

Contracts

- 17. 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:

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

No exceptions were found as a result of this procedure.

- b) 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 the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

Ethics

- 18. Obtain a listing of employees/officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 officials, obtain ethics documentation from management, and:

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

Fraud Notice

20. 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.

No exceptions were found as a result of this procedure.

21. Observe 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.

No exceptions were found as a result of this procedure.

Information Technology Disaster Recovery/Business Continuity

22. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- 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.

We performed this procedure and discussed the results with management.

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

We performed this procedure and discussed the results with management.

- 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.

We performed this procedure and discussed the results with management.

- d) Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #17. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed this procedure and discussed the results with management.

- e) Using the 5 randomly selected employees/officials from procedure #17, 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 asset have completed cybersecurity training as required by R.S. 42:1267.

We performed this procedure and discussed the results with management.

Prevention of Sexual Harassment

23. Using the 5 randomly selected employees/officials from procedure #17 under "Ethics" 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 as required by R.S. 42:343.

No exceptions were found as a result of this procedure.

24. 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).

No exceptions were found as a result of this procedure.

25. 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;

No exceptions were found as a result of this procedure.

- b) Number of sexual harassment complaints received by the agency;

No exceptions were found as a result of this procedure.

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

No exceptions were found as a result of this procedure.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exceptions were found as a result of this procedure.

- e) Amount of time it took to resolve each complaint.

No exceptions were found as a result of this procedure.

We were engaged by the District 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 District 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.



Major, Morrison & David
New Roads, Louisiana
June 3, 2026