WARE YOUTH CENTER
COUSHATTA, LOUISIANA

ANNUAL FINANCIAL REPORT
JUNE 30, 2026

Ware Youth Center
Financial Report
June 30, 2026

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MANAGEMENT'S DISCUSSION AND ANALYSIS

WARE YOUTH CENTER

For the Fiscal Year Ended June 30, 2026

The Management's Discussion and Analysis (MD&A) of the Ware Youth Center (the Center) provides an objective and easily readable analysis of the Center's financial activities for the fiscal year ended June 30, 2026. This discussion and analysis should be read in conjunction with the Center's basic financial statements and accompanying notes.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Center's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The report also contains required supplementary information and other supplementary information.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the Center's finances using accounting methods similar to those used by private-sector businesses. These statements consist of the Statement of Net Position and the Statement of Activities.

The **Statement of Net Position** presents the Center's assets and deferred outflows of resources less its liabilities and deferred inflows of resources, with the difference reported as net position. Changes in net position over time may provide an indication of whether the Center's overall financial position is improving or deteriorating.

The **Statement of Activities** presents information showing how the Center's net position changed during the fiscal year. Governmental activities, which are primarily supported by intergovernmental revenues along with fines, fees and charges for services.

Fund Financial Statements

Fund financial statements provide more detailed information about the Center's most significant funds. The Center uses fund accounting to demonstrate compliance with finance-related legal requirements and to segregate transactions related to certain governmental functions or activities. The Center maintains one governmental fund, the General Fund.

Governmental funds account for substantially the same functions reported as governmental activities in the government-wide statements. However, governmental funds focus on current financial resources and near-term inflows and outflows of spendable resources.

The government-wide financial statements use the economic resources measurement focus and accrual basis of accounting. Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting.

The notes to the financial statements provide additional information to explain in detail some of the data contained in those financial statements. Following the notes is the required supplementary information. This section contains budgetary information for the General Fund and funding information about the Center's pension and other post-employment benefit plans.

The other supplementary schedules provide the following details about 1) compensation, benefits, and other payments to the agency head, and 2) the justice system funding.

FINANCIAL SUMMARY

The following tables summarize the Center's financial position and results of operations for fiscal years 2026 and 2025.

Summary of Statement of Net Position

	2026	2025
ASSETS:		
Current Assets	$ 3,188,503	$ 3,365,487
Capital Assets, Net of Accumulated Depreciation	8,976,618	8,571,839
Total Assets	$ 12,165,121	$ 11,937,326
Deferred Outflows of Resources	$ 3,603,769	$ 1,874,801
LIABILITIES:		
Current Liabilities	$ 481,733	$ 933,875
Noncurrent Liabilities	8,814,607	7,447,578
Total Liabilities	$ 9,296,340	$ 8,381,453
Deferred Inflows of Resources	$ 1,772,284	$ 3,754,308
NET POSITION:		
Net Investment in Capital Assets	$ 8,976,618	$ 8,571,839
Unrestricted	(4,276,352)	(6,895,473)
Total Net Position	$ 4,700,266	$ 1,676,366

Summary of Statement of Activities

REVENUES:		
Program Revenues:		
Fines, Fees, Commissions and Charges for Services	$ 3,906,802	$ 3,833,111
Intergovernmental	10,337,283	8,014,604
General Revenues		
Interest Earned	138,342	68,595
Royalties and Leases	124,173	206,227
Miscellaneous	127,085	96,763
Total Revenues	$ 14,633,685	$ 12,219,300
EXPENSES:		
Public Safety	11,609,785	7,492,089
Change in Net Position	$ 3,023,900	$ 4,727,211
Beginning Net Position	1,676,366	(3,050,845)
Ending Net Position	$ 4,700,266	$ 1,676,366

At June 30, 2026, the Center reported total assets of $12,165,121 and deferred outflows of resources of $3,603,769, compared with liabilities of $9,296,340 and deferred inflows of resources of $1,772,284. The resulting total net position was $4,700,266, an increase from $1,676,366 in the prior year.

Unrestricted net position of $(4,276,352) represents the portion available to maintain the Center's obligation to both citizens and creditors. This is an increase of $2,619,120, or 38% from prior year.

DETAILED ANALYSES

Government-Wide Financial Analysis

Governmental Activities

Governmental activities increased the Center's net position by $3,023,900 during fiscal year 2026, compared with an increase of $4,727,211 in fiscal year 2025.

Governmental activity revenues increased from $12,219,300 in 2025 to $14,633,685 in 2026, an increase of $2,414,385, or 20%. The most significant increases occurred in operating grants (intergovernmental), which increased from $8,014,604 to $10,337,283, an increase of $2,322,679, or 29%. This increase is related to the reinstatement of the Intensive Residential Program.

Governmental activity expenses increased from $7,492,089 in 2025 to $11,609,785 in 2026, an increase of $4,117,696, or 55%. The most significant increases occurred in personnel services, which increased from $2,869,920 to $6,494,969, an increase of $3,625,049, or 126%. This increase is related to the reinstatement of the Intensive Residential Program and the effects of changes in pension liabilities, deferred outflows of resources, and deferred inflows of resources in accordance with GASB 68.

Deferred outflows of resources increased from $1,874,801 in 2025 to $3,603,769 in 2026, an increase of $1,728,968, or 92%. Deferred inflows of resources decreased from $3,754,308 in 2025 to $1,772,284 in 2026, a decrease of $1,982,024, or 53%. These significant changes are primarily the result of pension-related actuarial amounts.

Financial Analysis of the Center's General Fund

At June 30, 2026, the Center's governmental fund reported the fund balance of $2,706,770. The General Fund reported revenues of $14,633,685, expenditures of $14,358,528, and an increase in fund balance of $275,157, or 10%.

The General Fund ended the year with fund balance of $2,706,770. Of the ending fund balance, $284,004 was nonspendable for prepaid expenses and $2,422,766 was unassigned.

There was not a substantial increase in the General Fund balance during the fiscal year 2026 as intergovernmental revenues increased, personnel costs also increased reflecting the reinstatement of the Intensive Residential Program.

Budgetary Analysis

The original General Fund budget anticipated revenues of $14,693,837 and expenditures of $12,508,956. The final amended budget decreased anticipated revenues to $14,665,337 and increased anticipated expenditures to $14,646,800. The significant amendments between the original and final budget occurred due to increases in expenditures related to the reinstatement of the Intensive Residential Program, the January snow storm requiring overtime and double time to ensure coverage, an increased number of maintenance staff, and significant maintenance and repairs to the facility including HVACs, freezers and coolers.

Actual General Fund revenues were $14,633,685, below the final budget by $31,652. The most significant unfavorable revenue variances included charges for services of $16,984 and royalties and leases of $25,827. Actual expenditures of $14,358,528 were below the final budget by $288,272. Personnel service expenditures were below the final budget by $434,366, and capital outlay expenditures exceeded the final budget by $348,158; the unfavorable variances were offset by favorable variances.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At June 30, 2026, the Center reported $8,976,618 in net capital assets.

During fiscal year 2026, governmental activities had $1,027,458 of capital asset additions. Significant additions included $585,974 of equipment purchases including a security system and $422,648 of building additions. Depreciation expense was $622,679.

These significant additions will enhance the Center's ability to rehabilitate the juveniles by upgrading the physical facilities.

Additional information concerning the Center's capital assets is presented in the notes to the financial statements.

Long-Term Liabilities

The Center had $8,814,607 of liabilities consisting of compensated absences, net pension liability and OPEB. The long-term liabilities increased from $7,447,578 in 2025 to $8,814,607 in 2026, an increase of $1,367,029, or 18%. This significant change is primarily the result of pension-related actuarial amounts.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The Center enters fiscal year 2027 with a governmental fund balance of $2,706,770. In developing the fiscal year 2027 budget, the Center considered intergovernmental revenues, charges for services, interest income and anticipated expenditures. The fiscal year 2027 budget anticipates total revenues of $15,210,311 with slight increases in intergovernmental and charges for services and anticipates total expenditures of $15,210,311 with slight increases in personnel services.

The Center does not expect any future events or economic conditions to significantly affect the revenues or expenditures.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Center's finances and to demonstrate accountability for the resources entrusted to the Center. Questions concerning this report or requests for additional financial information should be directed to the Executive Director, Treyvn Ogden of Ware Youth Center, 3565 Highway 71, Coushatta, LA 71019.

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
Ware Youth Center
Coushatta, Louisiana 71019

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Ware Youth Center (the Center) as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Center'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 and major fund of the Center as of June 30, 2026, 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 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 and the *Louisiana Governmental Audit Guide*. 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 Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 these 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 Center's ability to continue as a going concern for twelve months beyond the financial statements 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

opinion. 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 Center'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 Center'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 Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer's Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios 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 Center's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head and the Justice System Funding Schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing

procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head and the Justice System Funding Schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2026, on our consideration of the Center'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 Center's internal control over financial reporting and compliance.



Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 18, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Ware Youth Center
Coushatta, Louisiana
Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	$ 678,411
Investments - government investment pool	2,125,656
Revenue Receivable	100,432
Prepaid Expenses	284,004
Total Current Assets	$ 3,188,503
Non-current Assets:	
Capital Assets (net)	8,976,618
Total Assets	$ 12,165,121
DEFERRED OUTFLOWS OF RESOURCES:	
Pensions	$ 3,223,237
OPEB	380,532
Total Deferred Outflows of Resources	$ 3,603,769
LIABILITIES:	
Current Liabilities:	
Accounts Payable	$ 147,376
Accrued Payroll Liabilities	334,357
Noncurrent Liabilities:	
Compensated Absences	263,203
Net Pension Liability	7,586,035
OPEB	965,369
Total Liabilities	$ 9,296,340
DEFERRED INFLOWS OF RESOURCES:	
Pensions	$ 1,491,723
OPEB	280,561
Total Deferred Inflows of Resources	$ 1,772,284
NET POSITION:	
Net Investment in Capital Assets	$ 8,976,618
Unrestricted	(4,276,352)
Total Net Position	$ 4,700,266

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Statement of Activities
For the Year Ended June 30, 2026

Activities	Expenses	Program Revenues: Fines, Fees, Commissions and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:					
Public Safety	$ 11,609,785	$ 3,906,802	$ 10,337,283	$ -	$ 2,634,300
General Revenues:					
Interest Earned					$ 138,342
Royalties and Leases					124,173
Miscellaneous					127,085
Total General Revenues					$ 389,600
Change in Net Position					$ 3,023,900
Net Position-July 1, 2025					1,676,366
Net Position, June 30, 2026					$ 4,700,266

See accompanying notes and independent auditor's report.

FUND FINANCIAL STATEMENTS

Ware Youth Center
Coushatta, Louisiana
Balance Sheet - Governmental Fund
June 30, 2026

	General Fund
ASSETS:	
Cash & Cash Equivalents	$ 678,411
Investments - government investment pool	2,125,656
Revenue Receivable	100,432
Prepaid Expenses	284,004
Total Assets	$ 3,188,503
LIABILITIES:	
Accounts Payable	$ 147,376
Accrued Payroll Liabilities	334,357
Total Liabilities	$ 481,733
FUND BALANCE:	
Nonspendable - Prepaid Expenses	$ 284,004
Unassigned	2,422,766
Total Fund Balance	$ 2,706,770
Total Liabilities and Fund Balance	$ 3,188,503

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2026

Total Fund Balance for the Governmental Fund at June 30, 2026	$	2,706,770
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
The following assets and deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental fund balance sheet:		
Capital Assets (Net)		8,976,618
Deferred Outflows of Resources		3,603,769
The following are not due and payable in the current period and, therefore, are not reported in the governmental fund balance sheet:		
Compensated Absences		(263,203)
Net Pension Liability		(7,586,035)
OPEB		(965,369)
Deferred Inflows of Resources		(1,772,284)
Total Net Position of Governmental Activities at June 30, 2026	$	4,700,266

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Fund
For the Year Ended June 30, 2026

	General Fund
REVENUES	
Intergovernmental	$ 10,337,283
Charges for Services	3,757,516
Fines, Forfeitures and Fees	149,286
Miscellaneous-	
Interest	138,342
Royalties and Leases	124,173
Other	127,085
Total Revenues	$ 14,633,685
EXPENDITURES	
Public Safety-	
Current-	
Personnel Services	$ 8,838,934
Travel	9,117
Operating Supplies	2,465,608
Materials and Supplies	1,397,599
Professional Services	619,812
Capital Outlay	1,027,458
Total Expenditures	$ 14,358,528
Excess of Revenues over Expenditures	$ 275,157
Fund Balance - Beginning of the Year	2,431,613
Fund Balance - End of Year	$ 2,706,770

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
June 30, 2026

Net change in fund balance-governmental fund	$	275,157
Amounts reported for Governmental Activities in the Statement of Activities are different because Governmental Funds report purchases/leases of capital assets as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation and amortization expense. The current year amounts for these items were-		
Capital Asset Acquisitions		1,027,458
Depreciation Expense		(622,679)
Some revenues reported in the Statement of Activities do not provide current financial resources and, therefore, are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. The timing differences are summarized below:		
OPEB Expense		(142,206)
Change in Accrued Compensated Absences		(83,515)
Change in Pension Expense		2,569,685
Change in net position per statement of activities at June 30, 2026	$	3,023,900

See accompanying notes and independent auditor's report.

NOTES TO FINANCIAL STATEMENTS

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Ware Youth Center (the Center) was created by Act 833 of the 1986 Legislature, which enacted Part XI-A of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1950 to be comprised of R.S. 15:1097 through 1097.5 to establish and provide for the purposes and functions of the Ware Youth Center for the parishes of Bienville, Claiborne, DeSoto, Natchitoches, Red River, Sabine, and Webster. The Center's funding is provided by enabling legislation, which grants the power to levy taxes, incur debt and issue bonds, and by R.S. 15:1095.6, which provides for the imposition of court costs in certain juvenile and criminal proceedings in all courts within the area of its jurisdiction. Act 147 of the 1991 Legislature amended and reenacted R.S. 15:1097 through 1097.2 and enacted Subpart G of Part XI of Chapter 7 of Title 15 of the Louisiana Revised Statutes of 1950, comprised of R.S. 15:1099.1 through 1099.7, which authorized any parish governing authority having a youth center and any juvenile detention authority to enter into a lease or lease-purchase contract for construction, operation, and maintenance of a youth center within the parish and authorized other parishes to enter into participation agreements with a parish having a youth center to sublease space and house juveniles at the center.

Act 147 amended the territorial jurisdiction of the Ware Youth Center to include the parishes of Bienville, Claiborne, DeSoto, Natchitoches, Red River, Sabine and Webster. However, Act 147 allowed Bienville and Claiborne Parishes to withdraw from membership and participate in the Center during the period beginning September 1, 1991 and ending December 31, 1991. These parishes elected to withdraw from participation in the Center. At June 30, 2026, the parishes of DeSoto, Natchitoches, Red River, Sabine and Webster were included in the territorial jurisdiction of the Ware Youth Center.

The Center is the basic level of government which has financial accountability and control over all activities related to the Center operations and services provided. The Center is not included in any other governmental "reporting entity" as defined by GASB pronouncements. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement 14, which are included in the Center's reporting entity.

The purpose of the Center is to assist and afford opportunities to pre-adjudicatory and post-adjudicatory children who enter the juvenile justice system to become productive, law-abiding citizens of the community, parish, and state by the establishment of rehabilitative programs within a structured environment and to provide physical facilities and related services for children throughout the parishes belonging to the Center, including the housing, care, supervision, maintenance and education of juveniles under the age of seventeen years, and for juveniles seventeen years of age and over who were under seventeen years of age when they committed an alleged offense.

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

B. Basis of Presentation

The Center's financial statements are prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The Center's basic financial statements include both government-wide statements and the fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Center's functions and programs have been classified as governmental activities.

C. Government-wide Financial Statements

The government-wide financial statements consist of the Statement of Net Position and the Statement of Activities and are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

In the government-wide financial statements, equity is classified as net position and displayed in three components:

1) Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.

2) Restricted net position - consists of net resources with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

3) Unrestricted - all other net resources that do not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

The government-wide statements focus upon the Center's ability to sustain operations and the change in its net position resulting from the current year's activities.

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

Fund Financial Statements

Governmental Fund:

The governmental fund financial statements (*the Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance*) are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available to fund current operations. The Center considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt which is recognized when due.

The Center uses governmental fund types. The focus of the governmental fund's measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Center or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type. As of June 30, 2026, the Center had only one major governmental fund as follows:

- General Fund - accounts for the general operations of the Center that are funded through unrestricted funding sources. The General Fund is always a major fund.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact.

b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

e. Unassigned fund balance - amounts that are available for any purpose. Only the General Fund would report positive amounts in unassigned fund balance.

The General Fund has an unassigned fund balance of $2,422,766. The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution. The Center typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when an expenditure is incurred for the purposes for which amounts in any of these fund balance classifications could be used. The Center reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

D. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The Center prepares and adopts a budget prior to July 1 of each year for its General Fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior years' revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Ware Youth Center amends the budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

F. Investments

Investments are limited by Louisiana Revised Statute 33:2955 and the Ware Youth Center's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. Receivables

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

H. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the collectability of the particular receivable. At June 30, 2026, no amounts were considered to be uncollectible.

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I. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Center is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 20 to 40 years for buildings and building improvements, and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to expenditures as incurred. Major expenditures for renewals and betterments are capitalized. The Center maintains a threshold of $5,000 or more for capitalization of assets.

J. Compensated Absences

The Center reports compensated absences in accordance with GASB Statement No. 101, *Compensated Absences*. A liability is recognized for leave that (1) is attributable to services already rendered, (2) accumulates, and (3) is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes leave that has been used but not yet paid, or that is payable in cash but not yet paid, at year-end. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits, such as service credit in LASERS, is excluded.

Annual leave. Center employees earn annual leave at rates that vary with years of service. Unused annual leave may be carried forward with no maximum. Upon termination, an employee is paid for up to 160 hours of unused annual leave, and upon retirement for up to 300 hours, at the employee's hourly rate of pay at the time of separation. The liability includes the annual leave expected to be used as paid time off and the amounts expected to be paid at separation.

The liability is measured using employees' pay rates as of June 30, 2026, plus related employer payroll costs (the employer's share of Medicare). Employer pension contributions to LASERS are excluded, since those obligations are reported under GASB Statement No. 68.

In the government-wide financial statements, compensated absences are reported as a liability. In the governmental fund financial statements, only amounts that have matured (for example, unused leave payable to employees who have separated by year-end) are reported as liabilities and expenditures.

At June 30, 2026, the compensated absences liability was $263,203, a net increase of $83,515 from the June 30, 2025 balance of $179,688.

K. Deferred Outflows/Inflows of Resources

The statement of net position reports a separate section for deferred outflows and/or deferred inflows of resources. *Deferred outflows* of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. *Deferred inflows* of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources until that time.

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L. Unusual or Infrequent Items

Transactions and other events that are unusual in nature, infrequent in occurrence, or both, are reported separately in the financial statements, and the program, function, or identifiable activity to which each item is related is disclosed. There were no unusual or infrequent items for the year ended June 30, 2026.

M. Management's Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent 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.

N. Pension Plans

The Ware Youth Center is a participating employer in two defined benefit pension plans as described in Note 6. For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans and additions to/deductions from each plan's fiduciary net position have been determined on the same basis as they are reported by each of the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

2. Deposits with Financial Institutions and Investments

The cash and cash equivalents of the Center are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Center will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Center that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Center's name.

At June 30, 2026, the Center had cash and cash equivalents with bank balances totaling $854,379. Cash and cash equivalents are stated at cost, which equals their fair values. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the Center. All of the Center's deposits were properly secured at June 30, 2026. Of the $854,379 in bank balances, $250,000 was secured by federal deposit insurance and $604,379 was secured by pledged securities.

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Investments in the Louisiana Asset Management Pool (LAMP), a local government investment pool, total $2,125,656. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. Funds invested in LAMP are subject to any limitations, restrictions or transaction fees on withdrawals.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- Credit risk: LAMP is rated AAA by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days.
- Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

LAMP issues an annual publicly available financial report that includes financial statements and required supplementary information for the pool. These reports may be obtained by contacting LAMP at 228 St. Charles Avenue, Suite 1123, New Orleans, Louisiana 70130.

3. Accounts Receivable

The following is a summary of accounts receivable by type of entity at June 30, 2026:

State of Louisiana	$ 29,964
Police Juries and other local governments	62,482
Other	7,986
Total	$100,432

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4. Capital Assets

A summary of Ware Youth Center's changes in capital assets is as follows:

Activities	Balance 06-30-25	Additions	Deletions	Balance 06-30-26
Capital Assets, not depreciated:				
Land	$ 175,017	$ 0	$ 0	$ 175,017
Construction in Progress	11,424	333,225	(344,649)	0
Total Capital Assets, not depreciated	$ 186,441	$ 333,225	$(344,649)	$ 175,017
Capital Assets Depreciated:				
Buildings and improvements	$16,935,792	$ 422,648	$ 0	$17,358,440
Automobiles and equipment	1,389,163	616,234	0	2,005,397
Total Capital Assets, depreciated	$18,324,955	$1,038,882	$ 0	$19,363,837
Total Capital Assets	$18,511,396	$1,372,107	$(344,649)	$19,538,854
Less, Accumulated Depreciation:				
Buildings and improvements	$ 8,829,469	$ 512,355	$ 0	$ 9,341,824
Automobiles and equipment	1,110,088	110,324	0	1,220,412
Total Accumulated Depreciation	$ 9,939,557	$ 622,679	$ 0	$10,562,236
Net Capital Assets	$ 8,571,839	$ 749,428	$(344,649)	$ 8,976,618

Depreciation expense of $622,679 was charged to the public safety function within the Statement of Activities.

The Center has no lease assets, subscription assets, other intangible assets, or capital assets held for sale at June 30, 2026.

5. Accounts Payable and Accruals

The following is a summary of accounts payable at June 30, 2026:

Class of Payables	
Vendor	$147,376
Payroll liabilities	334,357
Total	$481,733

6. Employee Retirement Systems

Substantially all employees of the Center are members of either the Louisiana State Employees' Retirement System or the Teachers' Retirement System of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

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A. General Information about the Plans

Louisiana State Employees' Retirement System (LASERS)

Plan Description

LASERS was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of the Louisiana Revised Statutes (La. R.S. 11:401), as amended, for eligible state officers, employees and their beneficiaries. This statute grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.laseronline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges.

Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

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Disability Benefits

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death, must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned, in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and in active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

A hazardous duty services plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the member's final average compensation.

Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

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Contributions

The employer contribution rate is established annually under R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2025 were as follows:

Plan	Plan Status	Employer Contribution Rate
Appellate Law Clerks	Closed	34.74%
Appellate Law Clerks hired on or after 7/1/06	Closed	34.74%
Alcohol Tobacco Control	Closed	35.77%
Bridge Police	Closed	33.68%
Bridge Police hired on or after 7/1/06	Closed	33.68%
Corrections Primary	Closed	32.35%
Corrections Secondary	Closed	37.91%
Harbor Police	Closed	40.39%
Hazardous Duty	Open	40.41%
Judges hired before 1/1/2011	Closed	40.17%
Judges hired after 12/31/2010	Closed	38.31%
Judges hired on or after 7/1/15	Open	38.31%
Legislators	Closed	30.67%
Optional Retirement Plan (ORP)		
Hired before 7/1/06	Closed	32.39%
Hired on or after 7/1/06	Closed	32.39%
Peace Officers	Closed	35.58%
Regular Employees		
Hired before 7/1/06	Closed	34.74%
Hired on or after 7/1/06	Closed	34.74%
Hired on or after 1/1/2011	Closed	34.74%
Hired on or after 7/1/15	Open	34.74%
Special Legislative Employees	Closed	32.67%
Wildlife Agents	Closed	46.38%
Aggregate Rate		**35.42%**

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The Center's contractually required composite contribution rate for the year ended June 30, 2026 was 33.15% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Center were $1,575,713 for the year ended June 30, 2026.

Teachers' Retirement System of Louisiana (TRSL)

Plan Description

TRSL was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of LA R.S. 11:700-999, as amended, for eligible teachers, employees, and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. TRSL issues a publicly available financial report that can be obtained at www.trsl.org.

Benefits Provided

The following is a description of the plan and its benefits, and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

Members hired prior to July 1, 1999:

- 2% benefit factor (1) at least age 60 with at least 5 years of service credit, or (2) any age with at least 20 years of service credit.
- 2.5% benefit factor (1) at least age 65 with at least 20 years of service credit, or (2) at least age 55 with at least 25 years of service credit, or (3) any age with at least 30 years of service credit.

Members joining system between July 1, 1999 and December 31, 2010:

- 2.5% benefit factor (1) at least age 60 with at least 5 years of service credit, or (2) at least age 55 with at least 25 years of service credit, or (3) any age with at least 20 years of service credit (actuarially reduced), or (4) any age with at least 30 years of service credit.

Members first eligible to join and hired between January 1, 2011 and June 30, 2015:

- 2.5% benefit factor (1) at least age 60 with at least 5 years of service credit, or (2) any age with at least 20 years of service credit (actuarially reduced).

Members first eligible to join and hired on or after July 1, 2015:

- 2.5% benefit factor (1) at least age 62 with at least 5 years of service credit, or (2) any age with at least 20 years of service credit (actuarially reduced).

Plan A is closed to new entrants. All Plan A members with a 3% benefit factor (1) at least age 60 with at least 5 years of service credit, or (2) at least age 55 with at least 25 years of service credit, or (3) any age with at least 30 years of service credit.

Plan B members hired before July 1, 2015 with 2% benefit factor (1) at least age 60 with at least 5 years of service credit, or (2) at least age 55 with at least 30 years of service credit. Plan B members first eligible to join and hired on or after July 1, 2015 with 2% benefit factor (1) at least age 62 with at least 5 years of service credit, or (2) any age with at least 20 years of service credit (actuarially reduced).

For all plans, retirement benefits are based on a formula which multiplies the final average compensation by the applicable benefit factor, and by the years of creditable service. For Regular Plan and Lunch Plan B members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after January 1, 2011, final average compensation is defined as the highest average 60-month period. For all other members, final average compensation is defined as the highest average 36-month period.

A retiring member is entitled to receive the maximum monthly benefit payable until the member's death. In lieu of the maximum monthly benefit, the member can elect to receive a reduced monthly benefit payable in the form of a Joint and Survivor Option, or a monthly benefit (maximum or reduced Joint and Survivor Option) with a lump sum that can't exceed 36 months of the members' maximum monthly benefit amount.

Effective July 1, 2009, members may make an irrevocable election at retirement to receive an actuarially reduced monthly benefit which increases 2.5% annually, beginning on the first retirement anniversary date, but not before age 55 or before the retiree would have attained age 55 in the case of a surviving spouse. This option can be chosen in combination with the above options.

Deferred Retirement Benefits

In lieu of terminating employment and accepting a service retirement, an eligible member can begin participation in the Deferred Retirement Option Program (DROP) on the first retirement eligibility date for a period not to exceed 3 years. A member has a 60 day window from his eligible date to participate in the program in order to participate for the maximum number of years. Delayed participation reduces the three year maximum participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account.

Upon termination of DROP participation, the member can continue employment and earn additional benefit accruals to be added to the fixed pre-DROP benefit.

Upon termination of employment, the member is entitled to the fixed benefit, an additional benefit based on post-DROP service (if any), and the individual DROP account balance which can be paid in a lump sum or as an additional annuity based upon the account balance.

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Disability Benefits

Active members whose first employment makes them eligible for membership in a Louisiana state retirement system before January 1, 2011, and who have five or more years of service credit are eligible for disability retirement benefits if certified by the State Medical Disability Board (SMDB) to be disabled from performing their job. All other members must have at least 10 years of service to be eligible for a disability benefit. Calculation of the disability benefit as well as the availability of a minor child benefit is determined by the plan to which the member belongs and the date on which the member's first employment made them eligible for membership in a Louisiana state retirement system.

Survivor's Benefits

A surviving spouse with minor children of an active member with at least five years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) $600 per month, or (b) 50% of the member's benefit calculated at the 2.5% accrual rate for all creditable service. When a minor child(ren) is no longer eligible to receive survivor benefits, the spouse's benefit reverts to a survivor benefit in accordance with the provisions for a surviving spouse with no minor child(ren). Benefits for the minor children cease when he/she is no longer eligible.

Each minor child (maximum of 2) shall receive an amount equal to the greater of (a) 50% of the spouse's benefit, or (b) $300 (up to 2 eligible children). Benefits to minors cease at attainment of age 21, marriage, or age 23 if enrolled in an approved institution of higher education.

A surviving spouse with minor children of an active member with 10 years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) $600 per month, or (b) the option 2 equivalent of the benefit calculated at the 2.5% benefit factor for all creditable service.

Permanent Benefit Increases/Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of ad hoc permanent benefit increases, also known as cost-of-living adjustments (COLAs) that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Optional Retirement Plan (ORP)

The Optional Retirement Plan (ORP) was established for academic employees of public institutions of higher education who are eligible for membership in TRSL. This plan was designed to provide certain academic and unclassified employees of public institutions of higher education an optional method of funding for their retirement.

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The ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the affected employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee's working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts - fixed, variable, or both - for benefits payable at retirement.

Contributions

The employer contribution rate is established annually under R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's actuary. Each sub plan pays a separate actuarially determined employer contribution rate. However, all assets of TRSL are used for the payment of benefits for all classes of members, regardless of their plan.

The normal cost portion of each plan's employer contribution rate varies based upon that plan's benefits, member demographics, and the rate contributed by employees. The Unfunded Accrued Liability (UAL) contribution rate is determined in aggregate for all plans. The UAL resulting from legislation specific to a plan or group of plans will be allocated entirely to that plan or those plans.

For ORP, only the UAL portion of the employer contribution is retained by the plan. Therefore, only the UAL projected rates were used in the projection of future contributions in determining an employer's proportionate share.

Rates for the year ended June 30, 2025 were as follows:

Plan	Employer Contribution Rate
K-12 Regular Plan	21.51%
Higher Ed Regular Plan	20.88%
Plan A	21.51%
Plan B	21.51%
ORP 2025	15.90%

There were no contributions to the pension plan from the Center for the year ended June 30, 2026.

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. There were no non-employer contributions recognized as revenue.

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

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

At June 30, 2026, the Center reported a total of $7,586,035 for its proportionate shares of the Net Pension Liabilities of the Plans.

Plan	Measurement Date	
	June 30, 2025	June 30, 2024
LASERS	$7,586,035	$6,389,419
TRSL	0	0
Total	$7,586,035	$6,389,419

The Net Pension Liabilities were measured as of June 30, 2025 and the total pension liability used to calculate the Net Pension Liabilities were determined by an actuarial valuation as of that date. The Center's proportion of the Net Pension Liabilities was based on a projection of the Center's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025 and 2024, the Center's proportions of each were as follows:

Plan	Proportionate Share	
	June 30, 2025	June 30, 2024
LASERS	.16827%	.11749%
TRSL	.00000%	.00000%
Total	.16827%	.11749%

For the year ended June 30, 2025 and 2024, the Center recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions as follows:

Plan	Measurement Date	
	June 30, 2025	June 30, 2024
LASERS	$(973,223)	$(2,066,906)
TRSL	(20,750)	(21,296)
Total	$(993,973)	$(2,088,202)

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At June 30, 2026, the Center reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	LASERS		TRSL		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 105,375	$ -	$ -	$ -	$ 105,375	$ -
Changes in Assumptions	-	-	-	-	-	-
Net Difference between projected and actual earnings on pension plan	-	1,299,145	-	-	-	1,299,145
Changes in employer's proportion of beg NPL	1,541,967	-	-	59,504	1,541,967	59,504
Differences between employer and proportionate share of contributions	-	133,074	182	-	182	133,074
Subsequent Measurement Contributions	1,575,713	-	-	-	1,575,713	-
Total	$ 3,223,055	$ 1,432,219	$ 182	$ 59,504	$ 3,223,237	$ 1,491,723

The deferred outflows of resources related to pensions resulting from Center contributions subsequent to the measurement date in the amount of $1,575,713, will be recognized as a reduction of the Net Pension Liabilities in the measurement year June 30, 2026. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2027	$1,553,920
2028	(662,680)
2029	(513,519)
2030	(221,920)
Total	$ 155,801

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liabilities for the valuation date of June 30, 2025 is as follows:

Assumptions	LASERS	TRSL
Actuarial cost method	Entry age normal cost	Entry age normal cost
Expected remaining service lives	2 years	5 years
Investment rate of return	7.25%	7.25%
Inflation rate	2.40%	2.40%
Salary increases	Varies from 2.4% to 15.3%, depending on member type	Varies from 2.41% to 4.85%, depending on duration of service

Mortality rates for LASERS were based on PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021. For disabled members, RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement, was used. Termination, disability, and retirement assumptions were projected based on a five year (2019-2023) experience study of the members.

Mortality rates for TRSL were based on Pub2010T-Below Median Employee (amount weighted) tables for males and females, adjusted by 0.965 for males and by 0.942 for females for active members. For non-disabled retiree/inactive members, Pub2010T-Below Median Retiree (amount weighted) tables for males and females, adjusted by 1.173 for males and by 1.258 for females. For disabled retirees, Pub2010T-Disability (amount weighted) tables for males and females, adjusted by 1.043 for males and by 1.092 for females. For contingent survivor, Pub2010T-Below Median – Contingent Survivor (amount weighted) tables for males and females, adjusted by 1.079 for males and by 0.919 for females. These base tables are adjusted from 2010 to 2019 (base year, representing the mid-point of the experience study) with continued future mortality improvement projected using the MP-2021 improvement table on a fully generational basis. The assumptions are based on the results of a five year (2018-2022) experience study.

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 and an adjustment for the effect of rebalancing/diversification.

Best estimates of arithmetic real rates of return for each major asset class included in pensions target asset allocation as of June 30, 2025 are summarized in the following table:

	LASERS	TRSL
Asset Class	Long-Term Expected Portfolio Real Rate of Return	Long-Term Expected Portfolio Real Rate of Return
Cash	0.85%	0.00%
Domestic Equity	4.42%	4.64%
International Equity	5.22%	4.35%
Domestic Fixed Income	2.53%	2.79%
International Fixed Income	5.37%	1.56%
Alternative Investments	7.43%	0.00%
Private Assets	0.00%	8.39%
Other Private Assets	0.00%	4.38%

The discount rate used to measure the total pension liability was 7.25% for LASERS and TRSL. 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 PRSAC taking into consideration the recommendation of the actuary. Based on those assumptions, LASERS and TRSL fiduciary net positions were 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.

Ware Youth Center
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June 30, 2026

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Center's proportionate share of the Net Pension Liabilities using the discount rates as shown above, as well as what the Center's proportionate share of the Net Pension Liabilities would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease	Current Discount Rate	1.0% Increase
LASERS	$11,547,656	$7,586,035	$4,948,222
TRSL	$ 0	$ 0	$ 0

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net positions are available in the separately issued financial statements of the Plans.

Payables to the Pension Plans

These financial statements include payables to the pension plans. $151,758 to LASERS, which is the legally required contributions due at June 30, 2026. These amounts are recorded in accrued expenses.

7. Postemployment Health Care and Life Insurance Benefits

Effective April 1, 2021, the Center implemented a new policy to provide insurance benefits for retirees during the period of eligibility. The Center will pay 75% of retiree premiums and 75% of surviving spouse premiums. As a result, the Center is required to implement Governmental Accounting Standards Board (GASB) Statement 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

General Information about the OPEB Plan

Plan description – The Center provides certain continuing health care benefits for its retired employees. The Center's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Center. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Center. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Statement No. 75.

Benefits Provided – Medical benefits are provided through a self-insured comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by LASERS.

Employees covered by benefit terms – At June 30, 2026, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Active employees	37
	39

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

Total OPEB Liability

The Center's total OPEB liability of $965,369 was measured as of June 30, 2026 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the June 30, 2026 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	13.9% in first year after hire, decreasing to an ultimate rate of 3.26% at 19 years of service
Discount rate	5.20% annually (Beginning of Year) 4.67%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen Model, with an initial trend of 6.5%
Mortality	PubG-2010 Employee, adjusted by 1.055 for males and 1.034 for females. Projected using MP-2021 with 2020 as the base year.
Retiree Mortality	PubG-2010 Retiree, adjusted by 1.215 for males and 1.277 for females. Projected using MP-2021 with 2020 as the base year.

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The actuarial assumptions used in the June 30, 2026 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2026.

Changes in the Total OPEB Liability

Balance at June 30, 2025	$ 878,472
Changes for the year:	
Service cost	48,649
Interest	46,992
Changes in assumptions	38,708
Benefit payments and net transfers	(47,452)
Net changes	86,897
Balance at June 30, 2026	$ 965,369

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Center, as well as what the Center's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.67%) or 1-percentage-point higher (5.67%) than the current discount rate:

	1.0% Decrease	Current Discount	1.0% Increase
Total OPEB liability	$1,051,166	$965,369	$890,974

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Center, as well as what the Center's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5%) or 1-percentage-point higher (7.5%) than the current healthcare trend rates:

	1.0% Decrease	Current Trend	1.0% Increase
Total OPEB liability	$890,232	$965,369	$1,054,549

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2026, the Center recognized OPEB expense of $189,658. At June 30, 2026, the Center reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$346,996	$166,694
Changes in assumptions	33,536	113,867
Total	$380,532	$280,561

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30:	
2027	$ 94,017
2028	94,015
2029	(34,625)
2030	(29,484)
2031	(29,480)
Thereafter	5,528

8. Risk Management

The Center is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Center maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Center.

Ware Youth Center
Coushatta, Louisiana
Notes to Financial Statements
June 30, 2026

9. Claims and Contingencies

The Center participates in federal and state programs that are fully or partially funded by grants received from other Governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Center may be required to reimburse the grantor government. The Center believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the governmental funds or the overall financial position of the Center.

In the normal course of operations, claims/lawsuits may occur for which insurance has not been obtained. Management believes that such claims/lawsuits, if any, are not expected to have a material impact on the operations of the Center.

10. Compensation Paid to Board Members

The members of the Board of Commissioners of the Center receive no compensation for their services.

11. Subsequent Events

Management has evaluated events through September 18, 2026, the date which the financial statements were issued. No recognized or nonrecognized subsequent events were identified that required recognition or disclosure in the financial statements.

12. Change in Accounting Principle

For the year ended June 30, 2026, the Center implemented GASB Statement No. 103, *Financial Reporting Model Improvements*, GASB Statement No. 104, *Disclosure of Certain Capital Assets*, and early implemented GASB Statement No. 105, *Subsequent Events*.

GASB Statement No. 103 improves the effectiveness of financial reporting by establishing requirements for management's discussion and analysis, the definition of operating and nonoperating revenues and expenses in proprietary funds, the separate presentation of unusual or infrequent items, and the presentation of budgetary comparison information. As a result, the Center reorganized the management's discussion and analysis and added the variance between original and final budget amounts to the General Fund budgetary comparison schedule, which is presented as required supplementary information with explanations of significant variances in the accompanying notes. The implementation had no effect on beginning net position or fund balance.

GASB Statement No. 104 enhances the usefulness of capital asset reporting in governmental financial statements. This statement had no effect on the Center's financial statements.

GASB Statement No. 105 improves the financial reporting requirements for subsequent events. This statement had no effect on the Center's financial statements.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Ware Youth Center
Coushatta, Louisiana
General Fund
Budgetary Comparison Schedule
June 30, 2026

	Budgeted Amounts		Variance with Original Budget - over (under)	Actual Amounts Budgetary (and	Variance with Final Budget - over (under)
	Original	Final	Final Budget	GAAP) Basis	Actual Amounts
REVENUES					
Intergovernmental	$ 10,471,837	$ 10,337,337	$ (134,500)	$ 10,337,283	$ (54)
Charges for Services	3,717,000	3,774,500	57,500	3,757,516	(16,984)
Fines, Forfeitures and Fees	125,000	135,000	10,000	149,286	14,286
Miscellaneous-			-		
Interest	60,000	140,000	80,000	138,342	(1,658)
Royalties and Leases	240,000	150,000	(90,000)	124,173	(25,827)
Other	80,000	128,500	48,500	127,085	(1,415)
Total Revenues	$ 14,693,837	$ 14,665,337	$ (28,500)	$ 14,633,685	$ (31,652)
EXPENDITURES					
Public Safety-					
Current-					
Personnel Services	$ 7,903,056	$ 9,273,300	$ (1,370,244)	$ 8,838,934	$ 434,366
Travel	25,500	8,000	17,500	9,117	(1,117)
Operating Supplies	2,172,300	2,651,400	(479,100)	2,465,608	185,792
Materials and Supplies	847,400	1,407,800	(560,400)	1,397,599	10,201
Professional Services	511,700	627,000	(115,300)	619,812	7,188
Capital Outlay	1,049,000	679,300	369,700	1,027,458	(348,158)
Total Expenditures	$ 12,508,956	$ 14,646,800	$ (2,137,844)	$ 14,358,528	$ 288,272
Excess of Revenues over Expenditures	$ 2,184,881	$ 18,537	$ (2,166,344)	$ 275,157	$ 256,620
Fund Balance - Beginning of the Year	2,431,613	2,431,613	-	2,431,613	-
Fund Balance - End of Year	$ 4,616,494	$ 2,450,150	$ (2,166,344)	$ 2,706,770	$ 256,620

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Notes to Budgetary Comparison Schedule
Year Ended June 30, 2026

Note 1 - Budgetary Information

Budget process. A budget for the ensuing year is prepared prior to June 30 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The proposed budget is prepared on the modified accrual basis of accounting.

Basis of budgeting. The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The Louisiana Local Government Budget Act provides that "the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing year". The "total estimated funds available" is the sum of the respective estimated fund balances at the beginning of the year and the anticipated revenues for the current year.

Legal level of budgetary control. The budget is adopted by the board of commissioners at the fund level and expenditures may not legally exceed appropriations at that level. The budget is presented by object of expenditure for management control purposes.

Amendments. The original budget column reflects the budget as first adopted. The final budget column reflects all amendments and supplemental appropriations approved during the year. All changes in the budget must be approved by the board of commissioners. During fiscal year 2026, the Board approved one amendment that decreased General Fund revenues by $28,500 and increased General Fund expenditures by $2,137,844. See Note 2 for significant changes.

Lapse of appropriations. Appropriations that are not expended lapse at year-end and must be reappropriated for the following year to be expended.

Budget results. Actual revenues were under budgeted revenues by $31,652 (0.22%). Actual expenditures were less than budgeted expenditures by $288,272 (1.97%). The Center is in compliance with the Louisiana Local Government Budget Act.

Note 2 - Explanation of Significant Variances

The Center considers a variance significant when it exceeds both 10% and $130,000 of the related budget line at the public safety level, or when it is otherwise important to understanding the Center's budgetary performance.

Variances between the original and final budget – General Fund

Line Item	Original Budget	Final Budget	Variance	Explanation
Personnel Services	7,903,056	9,273,300	(1,370,244)	Budget amended to recognize the reinstatement of the IR program.
Operating Supplies	2,172,300	2,651,400	(479,100)	
Materials and Supplies	847,400	1,407,800	(560,400)	
Professional Services	511,700	627,000	(115,300)	
Capital Outlay	1,049,000	679,300	369,700	Expected delayed building renovations and equipment purchases

Variances between the final budget and actual amounts – General Fund

Line Item	Final Budget	Actual	Variance	Explanation
Capital Outlay	679,300	1,027,458	(348,158)	Building renovations and equipment purchases exceeded projections

Ware Youth Center
Coushatta, Louisiana
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2026

Fiscal Year*	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
LA State Employees' Retirement System					
2017	0.14610%	$ 11,472,186	$ 2,975,399	385.6%	57.7%
2018	0.16258%	$ 11,443,729	$ 3,266,568	350.3%	62.5%
2019	0.17318%	$ 11,811,022	$ 3,528,397	334.7%	64.3%
2020	0.18920%	$ 13,707,521	$ 3,548,994	386.2%	62.9%
2021	0.15280%	$ 12,637,829	$ 3,056,789	413.4%	58.0%
2022	0.16349%	$ 8,998,725	$ 4,396,587	204.7%	72.8%
2023	0.19320%	$ 14,605,572	$ 4,282,833	341.0%	63.7%
2024	0.19492%	$ 13,046,959	$ 3,468,907	376.1%	68.4%
2025	0.11749%	$ 6,389,419	$ 3,397,001	188.1%	74.6%
2026	0.16827%	$ 7,586,035	$ 4,753,281	159.6%	79.3%
Teachers' Retirement System of Louisiana					
2017	0.00117%	$ 137,205	$ 51,917	264.3%	59.9%
2018	0.00120%	$ 123,330	$ 58,615	210.4%	65.6%
2019	0.00131%	$ 128,944	$ 61,627	209.2%	68.2%
2020	0.00134%	$ 133,090	$ 62,244	213.8%	68.6%
2021	0.00131%	$ 145,941	$ 62,336	234.1%	65.6%
2022	0.00129%	$ 68,870	$ 64,626	106.6%	83.9%
2023	0.00128%	$ 122,587	$ 64,719	189.4%	72.4%
2024	0.00119%	$ 107,659	$ 744	14470.3%	74.3%
2025	0.00000%	$ -	$ -	N/A	76.0%
2026	0.00000%	$ -	$ -	N/A	80.2%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

Ware Youth Center
Coushatta, Louisiana
Schedule of Employer's Contributions
For the Year Ended June 30, 2026

Fiscal Year*	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
LA State Employees' Retirement System					
2017	$ 1,148,824	$ 1,148,824	$ -	$ 2,975,399	38.6%
2018	$ 1,238,027	$ 1,238,027	$ -	$ 3,266,568	37.9%
2019	$ 1,337,263	$ 1,337,263	$ -	$ 3,528,397	37.9%
2020	$ 1,434,841	$ 1,434,841	$ -	$ 3,548,994	40.4%
2021	$ 1,225,781	$ 1,225,781	$ -	$ 3,056,789	40.1%
2022	$ 1,736,653	$ 1,736,653	$ -	$ 4,396,587	39.5%
2023	$ 1,730,261	$ 1,730,261	$ -	$ 4,282,833	40.4%
2024	$ 1,432,655	$ 1,432,655	$ -	$ 3,468,907	41.3%
2025	$ 1,180,119	$ 1,180,119	$ -	$ 3,397,001	34.7%
2026	$ 1,575,713	$ 1,575,713	$ -	$ 4,753,281	33.2%
Teachers' Retirement System of Louisiana					
2017	$ 13,810	$ 13,810	$ -	$ 51,917	26.6%
2018	$ 15,592	$ 15,592	$ -	$ 58,615	26.6%
2019	$ 16,454	$ 16,454	$ -	$ 61,627	26.7%
2020	$ 16,183	$ 16,183	$ -	$ 62,244	26.0%
2021	$ 16,083	$ 16,083	$ -	$ 62,336	25.8%
2022	$ 16,286	$ 16,286	$ -	$ 64,626	25.2%
2023	$ 16,050	$ 16,050	$ -	$ 64,719	24.8%
2024	$ 179	$ 179	$ -	$ 744	24.1%
2025	$ -	$ -	$ -	$ -	N/A
2026	$ -	$ -	$ -	$ -	N/A

*Amounts presented were determined as of the fiscal year end.

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2026

	2026	2025	2024	2023	2022	2021
Total OPEB Liability						
Service Cost	$ 48,649	$ 54,829	$ 48,387	$ 49,600	$ 803	$ 935
Interest	46,992	43,337	39,134	9,339	5,493	4,626
Changes in Benefit Terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(233,372)	-	1,001,040	1,375	38,397
Changes of Assumptions	38,708	(11,722)	(30,413)	(229,196)	(37,034)	1,078
Benefit Payments	(47,452)	(44,556)	(21,638)	(20,818)	-	-
Net Change in Total OPEB Liability	$ 86,897	$ (191,484)	$ 35,470	$ 809,965	$ (29,363)	$ 45,036
Total OPEB Liability - Beginning	878,472	1,069,956	1,034,486	224,521	253,884	208,848
Total OPEB Liability - Ending	$ 965,369	$ 878,472	$ 1,069,956	$ 1,034,486	$ 224,521	$ 253,884
Covered-employee Payroll	$ 1,763,884	$ 1,712,509	$ 1,924,137	$ 1,868,094	$ 1,622,647	$ 1,575,385
Net OPEB Liability as a percentage of covered employee payroll	54.73%	51.30%	55.61%	55.38%	13.84%	16.12%
Notes to Schedule:						
Benefit Changes:	*None*	*None*	*None*	*None*	*None*	*None*
Changes in Assumptions:						
Discount Rate:	4.67%	5.20%	3.93%	3.65%	3.54%	2.16%
Mortality:	PubG-2010, adjusted	PubG-2010, adjusted	RP-2014 with adjustments	RP-2014 with adjustments	RP-2014	RP-2014
Trend:	Getzen Model	Getzen Model	Getzen Model	Getzen Model	4.5% to 5.5%	4.5% to 5.5%

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

SUPPLEMENTARY INFORMATION

Ware Youth Center
Coushatta, Louisiana
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2026

Agency Head Name: Staci Scott, Executive Director

Purpose	Amount
Salary	$ 159,181
Benefits-Insurance	7,108
Benefits-Retirement	64,707
Cell Phone	1,256
Total	$ 232,252

See accompanying notes and independent auditor's report.

Ware Youth Center
Coushatta, Louisiana
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
For the Year Ended June 30, 2026

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Ware Youth Center
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for	9167
Date that reporting period ended (mm/dd/yyyy)	June 30, 2026

Cash Basis Presentation	**First Six Month Period Ended 12/31/2025**	**Second Six Month Period Ended 6/30/2026**
Receipts From: (*Must include one agency name and one collection type - see below - on each line*		
Town of Campti, Criminal Court Costs/Fees	1,365	900
Village of Clarence, Criminal Court Costs/Fees	45	143
11th Judicial District Criminal Court Fund - DeSoto, Criminal Court Costs/Fees	28,353	35,186
Village of Doyline, Criminal Court Costs/Fees	308	289
Village of Fisher, Criminal Court Costs/Fees	1,755	1,568
Village of Florien, Criminal Court Costs/Fees	983	1,245
Village of Heflin, Criminal Court Costs/Fees	75	135
City of Mansfield, Criminal Court Costs/Fees	368	235
Town of Many, Criminal Court Costs/Fees	2,378	4,028
Minden City Court, Criminal Court Costs/Fees	368	488
Natchitoches City Court, Criminal Court Costs/Fees	1,418	1,380
10th Judicial District Criminal Court Fund - Natchitoches, Criminal Court Costs/Fees	10,030	15,272
Natchitoches City Marshal, Criminal Court Costs/Fees	1,103	1,365
39th Judicial District Criminal Court Fund - Red River, Criminal Court Costs/Fees	1,245	1,470
11th Judicial District Criminal Court Fund - Sabine, Criminal Court Costs/Fees	2,014	1,280
Town of Sibley, Criminal Court Costs/Fees	2,873	3,510
Springhill City Court, Criminal Court Costs/Fees	765	1,110
Town of Stonewall, Criminal Court Costs/Fees	15	8
Town of Coushatta, Criminal Court Costs/Fees	1,583	1,583
Town of Homer, Criminal Court Costs/Fees	338	435
Village of Converse, Criminal Court Costs/Fees	825	480
Village of Dixie Inn, Criminal Court Costs/Fees	203	23
Village of Natchez, Criminal Court Costs/Fees	71	-
Village of Robeline, Criminal Court Costs/Fees	2,640	3,360
26th Judicial District Criminal Court Fund - Webster, Criminal Court Costs/Fees	4,273	4,923
Town of Zwolle, Criminal Court Costs/Fees	351	309
Subtotal Receipts	65,745	80,725
Ending Balance of Amounts Assessed but Not Received ***(only applies to those agencies that assess on behalf of themselves, such as courts)***	-	-

See accompanying notes and independent auditor's report.

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

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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*

To the Board of Commissioners of
Ware Youth Center
Coushatta, Louisiana 71019

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and the major fund of Ware Youth Center (the Center), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements, and have issued our report thereon dated September 18, 2026.

Report on Internal Control over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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. 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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 18, 2026

Ware Youth Center
Schedule of Audit Results
Year Ended June 30, 2026

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Ware Youth Center as of and for the year ended June 30, 2026.

2. There were no material weaknesses in internal control noted during the audit of the financial statements.

3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

III. PRIOR YEAR FINDINGS

None identified.

T | C | B | T
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

To the Ware Youth Center and the Louisiana Legislative Auditor:

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 July 1, 2025 through June 30, 2026. The Ware Youth Center's (Center) management is responsible for those C/C areas identified in the SAUPs.

The Center 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 July 1, 2025 through June 30, 2026. 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. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the operations:

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

   ii. ***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.

   iii. ***Disbursements***, including processing, reviewing, and approving.

   iv. ***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 custodial fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, custodial fund forfeiture monies confirmation.)

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

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

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

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

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 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.

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

xi. ***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.

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

Procedure Results: We noted no exceptions with regard to Written Policies and Procedures.

Board or Finance Committee

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:

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

ii. Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

iii. Obtained the prior year audit report and observed the unassigned fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed 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.

Procedure Results – We noted no exceptions with regard to Board or Finance Committee.

Bank Reconciliations

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:

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

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

   iii. 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.

   Procedure Results – We noted exceptions with regard to Bank Reconciliations. There was no evidence reflecting research of reconciling items.

Collections (excluding electronic funds transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).

5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:

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

   ii. 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.

   iii. 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.

   iv. 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.

6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was enforced during the fiscal period.

7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:

- We observed that receipts are sequentially pre-numbered.

- We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

- We traced the deposit slip total to the actual deposit per the bank statement.

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

- We traced the actual deposit per the bank statement to the general ledger.

Procedure Results – We noted no exceptions with regard to Collections.

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

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).

9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained 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 we observed that job duties are properly segregated such that:

    - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

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

    - 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.

    - 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.

10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:

    - We observed that the disbursement matched the related original itemized invoice and that documentation indicates that deliverables included on the invoice were received by the entity.

    - We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

11. Using the entity's main operating account and the month selected in procedure #3 under Bank Reconciliations, we randomly selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observed 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. If no electronic payments were

made from the main operating account during the month selected, we selected an alternative month and/or account for testing that does include electronic disbursements.

Procedure Results – We noted no exceptions with regard to Non-Payroll Disbursements.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

12. We obtained 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. We obtained management's representation that the listing is complete.

13. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:

    - We observed 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 (or electronically approved), by someone other than the authorized card holder.

    - We observed that finance charges and late fees were not assessed on the selected statements.

14. Using the monthly statements or combined statements selected under #13 above, excluding fuel cards, we randomly selected the required number of transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified 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, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

    Procedure Results – We noted no exceptions with regard to Credit Cards/Debit Cards/Fuel Cards/P-Cards.

Travel and Expense Reimbursement

15. We obtained 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. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

    - If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
    - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

    - We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1 viii).

- We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Procedure Results – We noted no exceptions with regard to Travel and Expense Reimbursements.

Contracts

16. We obtained 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. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding our contract, and:

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

    - We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

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

    - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

    Procedure Results – We noted no exceptions with regard to Contracts.

Payroll and Personnel

17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

18. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #17 above, we obtained attendance and leave documentation for the pay period, and:

    - We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

    - We observed that supervisors approved the attendance and leave of the selected employees/officials.

    - We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

    - We observed that the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

19. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. If applicable, we agreed the hours to the employees or officials' cumulative leave records, and the pay

rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and the termination payment to entity policy.

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

Procedure Results – We noted no exceptions with regard to Payroll and Personnel.

Ethics

21. Using the five randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:

- We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

- We observed that 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.

Procedure Results – We noted no exceptions with regard to Ethics.

Debt Service

22. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.

23. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Procedure Results – We noted no exceptions with regard to Debt Service.

Fraud Notice

24. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

25. We observed whether 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.

Procedure Results – We noted no exceptions with regard to the Fraud Notice.

Information Technology Disaster Recovery/Business Continuity

26. We performed the following procedures:

- We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on the physical medium (e.g., tapes, CDs), we observed that backups are encrypted before being transported.

- We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.

- We obtained a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. We randomly selected the required number of computers (at least 5) and observed 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 randomly selected the employees/officials from procedure #17 under "Payroll and Personnel" above, obtained cybersecurity training documentation from management, and observed that the documentation demonstrates that the selected employees/officials with access to the entity's information technology assets have completed cybersecurity training as required by R.S. 42:1267.

Procedure Results – We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

27. We randomly selected the employees/officials from procedure #17 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

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

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

    - Number and percentage of public servants in the agency who have completed the training requirements;

    - Number of sexual harassment complaints received by the agency;

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

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

    - Amount of time it took to resolve each complaint.

Procedure Results – We noted no exceptions with regard to Sexual Harassment.

We were engaged by the Center 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 contained in *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 Center 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 results 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.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 18, 2026

Ware Youth Center
Management's Response to Exceptions
June 30, 2026

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

Item 3: Exception – ***There was no documentation reflecting that reconciling items exceeding 12 months were researched.***

Response – Management will address reconciling items exceeding 12 months and take steps to avoid this issue in the future.