Jackson Parish Police Jury
Jonesboro, Louisiana

Agreed-Upon Procedures Report
December 31, 2025

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Members of the Jackson Parish Police Jury
Jonesboro, Louisiana

We have performed the procedures enumerated below related to Jackson Parish Police Jury's compliance with the State of Louisiana, Department of Environmental Quality's financial tests as set forth in Louisiana Administrative Code Title 33:VII.1303.I.1 for the year ended December 31, 2025. The Police Jury's management is responsible for its compliance with those requirements.

The Jackson Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing financial assurance to the State of Louisiana, Department of Environmental Quality as set forth in Louisiana Administrative Code Title 33:VII.1303.I.1. 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 the associated findings are as follows:

1. Determine that the ratio of cash plus marketable securities to total expenditures is greater than or equal to 0.05.

   Exclude cash and marketable securities designated to satisfy past obligations such as pensions.

   Total expenditures are all expenditures excluding capital outlays and debt repayment.

   Comment: The ratio of cash plus marketable securities to total expenditures is greater than 0.05. No exceptions were found as a result of applying the procedure.

Cash and Marketable Securtities	Total Expenditures	Ratio
$ 6,034,369	$ 7,692,739	0.78

2. Determine that the ratio of annual debt service to total expenditures is less than or equal to 0.20.

   Total expenditures are all expenditures excluding capital outlays and debt repayment.

   Comment: The debt service ratio is less than 0.20. No exceptions were found as a result of applying the procedure.

Annual Debt Service	Total Expenditures	Ratio
$ 571,477	$ 7,692,739	0.07

3. Determine that the Police Jury did not operate at a deficit equal to 5% or more of the total annual revenues in each of the past two years.

   Deficit means total annual revenues less total annual expenditures.

   Total revenues exclude proceeds from borrowing, proceeds from asset sales, and revenue from funds managed by the Police Jury on behalf of a specific third party.

   Comment: The Police Jury did not operate at a deficit in the past two years. No exceptions were found as a result of applying this procedure.

	12/31/2025	12/31/2024
Total Revenue	$ 10,062,837	$ 8,942,871
Total Expenditures	(7,692,739)	(7,631,890)
Net Revenue	$ 2,370,098	$ 1,310,981

4. If the Police Jury has outstanding rated general obligation bonds that are not secured by insurance, a letter of credit, or other collateral or guarantee, it must have a current rating of Aaa, Aa or Baa as issued by Moody's or AAA, AA, A or BBB as issued by Standard and Poor's on all such general obligation bonds.

   Comment: The Police Jury does not have outstanding general obligation bonds. No exceptions were found as a result of applying the procedure.

5. Determine whether the Police Jury has received an adverse opinion, disclaimer of opinion, or other qualified opinion on its latest audit.

   Comment: The Police Jury received an adverse opinion on the government as a whole for fiscal year ended December 31, 2025 due to the Police Jury not including all the discretely presented component units within the financial statements. However, the Police Jury received an unmodified opinion on the primary government financial statements for the fiscal year ended December 31, 2025. No exceptions were found as a result of applying the procedure.

6. Determine that the Police Jury prepares its financial statements in conformity with Generally Accepted Accounting Principles for governments and has its financial statements audited by an independent certified public accountant.

   Comment: The primary government financial statements were prepared in conformity with generally accepted accounting principles for the fiscal year ended December 31, 2025 and were audited by Allen, Green & Williamson, LLP, an independent CPA firm. No exceptions were found as a result of applying the procedure.

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We were engaged by Jackson Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. 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.

Members of the Jackson Parish Police Jury
Jonesboro, Louisiana

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

This report is intended solely for the information and use of the Jackson Parish Police Jury and the State of Louisiana, Department of Environmental Quality and is not intended to be and should not be used by anyone other than those specified parties. Although the intended use of this report is limited, under Louisiana Revised Statue 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
July 20, 2026