CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2025

BOSCH & STATHAM
Certified Public Accountants

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

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Independent Auditor's Report

To the Honorable Members of the Police Jury
Claiborne Parish Police Jury
Homer, Louisiana

Adverse and Unmodified Opinions

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

Adverse Opinion on Aggregate Discretely Presented Component Units

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

Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information

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

Basis for Adverse and Unmodified Opinions

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

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

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

Responsibilities of Management for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *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 the standards applicable to financial audits contained in *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 Claiborne Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Claiborne Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 34-39); 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.

Management has omitted Management's Discussion and Analysis, the Schedule of Employer's Proportionate Share of Net Pension Liability, and the Schedule of Employer's Contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Police Jury's basic financial statements. The accompanying supplementary information (combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the Justice System Funding Schedule – Receiving Entity; and the Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*) is 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 supplementary information is 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 June 29, 2026, on our consideration of the Claiborne Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Claiborne Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Claiborne Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 29, 2026

Basic Financial Statements

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2025

ASSETS	
Cash and cash equivalents	$ 8,858,532
Investments	2,753,226
Receivables	3,281,430
Deferred charges	197,750
Capital assets, net of accumulated depreciation	7,967,554
Net pension asset	159,040
TOTAL ASSETS	23,217,532
DEFERRED OUTFLOWS	
Deferred outflow - pension related	101,925
LIABILITIES	
Current liabilities	
Accounts, salaries and other payables	563,874
Non-current liabilities	
Compensated absences	399,000
Due within one year	141,000
Due in more than one year	1,790,000
Net pension liability	2,525
TOTAL LIABILITIES	2,896,399
DEFERRED INFLOWS	
Deferred inflows - pension related	148,393
NET POSITION	
Net investment in capital assets	6,036,554
Restricted for:	
General government	415,599
Highway and streets	1,950,838
Public safety	356,734
Health and welfare	323,458
Culture and recreation	2,449,131
Unrestricted	8,742,351
TOTAL NET POSITION	$ 20,274,665

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

		PROGRAM REVENUES			NET (EXPENSE)
		CHARGES	OPERATING	CAPITAL	REVENUE AND
		FOR	GRANTS AND	GRANTS AND	CHANGES IN
FUNCTIONS	EXPENSES	SERVICES	CONTRIBUTIONS	CONTRIBUTIONS	NET POSITION
General government	$ 1,999,313	$ 403,071	$ 450,662	$ -	$ (1,145,580)
Public safety	672,323	-	125,653	47,437	(499,233)
Highway and streets	2,728,384	48,623	292,122	135,571	(2,252,068)
Sanitation	1,142,706	-	-	-	(1,142,706)
Health and welfare	1,011,384	12,698	692,061	-	(306,625)
Culture and recreation	794,041	8,324	16,873	-	(768,844)
Economic development and assistance	57,209	-	-	-	(57,209)
Transportation	-	61,897	-	-	61,897
Issuance costs	29,959	-	-	-	(29,959)
Interest expense	7,197	-	-	-	(7,197)
Total governmental activities	$ 8,442,516	$ 534,613	$ 1,577,371	$ 183,008	(6,147,524)

General revenues:	
Taxes:	
Ad valorem	2,565,787
Sales and use taxes	800,715
Other taxes, penalties, and interest	1,482,111
Grants and contributions not restricted to specific programs	215,784
Unrestricted investment earnings	233,994
Net increase (decrease) in the fair value of investments	149,604
Gain (loss) on disposal of assets	5,577
Contributions from private sources	15,630
Other revenues	183,768
Total general revenues	5,652,970
Change in net position	(494,554)
Net position at beginning of year	20,769,219
Net position at end of year	$ 20,274,665

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2025

ASSETS	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	$ 5,314,873	$ 166,233	$ 1,800,115	$ 449,966	$ 36,190	$ 15,921	$ 171,181	$ 904,053	$ 8,858,532
Investments	2,398,987	3,807	7,828	200,129	-	-	135,237	7,238	2,753,226
Receivables	1,038,360	843,102	665,366	129,939	5,035	-	13,855	585,773	3,281,430
Due from other funds	-	-	-	-	-	-	2,975	-	2,975
Deferred charges	197,750	-	-	-	-	-	-	-	197,750
TOTAL ASSETS	$ 8,949,970	$ 1,013,142	$ 2,473,309	$ 780,034	$ 41,225	$ 15,921	$ 323,248	$ 1,497,064	$ 15,093,913
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES									
Liabilities:									
Accounts, salaries and other payables	$ 210,092	$ 73,349	$ 111,156	$ 92,872	$ 22,546	$ 3,039	$ 2,883	$ 47,937	$ 563,874
Due to other funds	-	-	-	-	-	-	2,975	-	2,975
Total liabilities	210,092	73,349	111,156	92,872	22,546	3,039	5,858	47,937	566,849
Deferred revenue:									
Unavailable	304,561	88,537	65,023	-	-	-	-	58,780	516,901
Fund balances:									
Restricted fund balances	-	851,256	2,297,130	687,162	18,679	12,882	196,606	1,390,347	5,454,062
Unassigned fund balances	8,435,317	-	-	-	-	-	120,784	-	8,556,101
Total fund balances	8,435,317	851,256	2,297,130	687,162	18,679	12,882	317,390	1,390,347	14,010,163
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 8,949,970	$ 1,013,142	$ 2,473,309	$ 780,034	$ 41,225	$ 15,921	$ 323,248	$ 1,497,064	$ 15,093,913

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2025

Total fund balance - governmental funds	**$**	**14,010,163**
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources.		
Capital assets		**7,967,554**
Net pension asset		**159,040**
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		**516,901**
Deferred items for pension related items are not reported in the fund statements:		
Deferred outflows		**101,925**
Deferred inflows		**(148,393)**
Some liabilities, such as bonds payable and compensated absences, are not due and payable in the current period and are therefore not reported in the funds.		
Compensated absences payable		**(399,000)**
Bonds payable		**(1,931,000)**
Net pension liability		**(2,525)**
Net position of governmental activities	**$**	**20,274,665**

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES									
Taxes:									
Ad valorem	$ 424,437	$ 875,872	$ 739,463	$ -	$ -	$ -	$ -	$ 581,520	$ 2,621,292
Sales and use	2,287	-	-	798,428	-	-	-	-	800,715
Other taxes									
Severance taxes	1,481,297	-	-	-	-	-	-	-	1,481,297
Penalties and interest on delinquent taxes	-	-	562	-	-	-	-	252	814
Licenses and permits	106,781	9,131	-	-	-	-	-	-	115,912
Intergovernmental funds:									
Federal government grants	68,162	-	-	-	-	477,791	214,270	78,963	839,186
State government grants	245,000	292,122	-	-	-	-	-	-	537,122
State government shared revenue	139,191	37,004	16,873	-	-	-	-	24,574	217,642
State government payments in lieu	112,445	-	-	-	-	-	-	-	112,445
Charges for services	6,826	27,967	8,324	-	-	-	61,897	5,550	110,564
Fines and forfeitures	-	2,000	1,274	-	259,119	-	-	10,370	272,763
Investment earnings	169,663	4,351	9,708	21,395	383	734	8,322	19,438	233,994
Net increase (decrease) in fair value of investment	140,644	-	-	8,960	-	-	-	-	149,604
Rents and royalties	17,977	11,525	-	-	-	-	5,872	-	35,374
Contributions and donations from private sources	-	-	2,430	-	-	-	13,200	-	15,630
Other revenues	2,377	14	12	-	-	-	2,078	5,250	9,731
Total revenues	2,917,087	1,259,986	778,646	828,783	259,502	478,525	305,639	725,917	7,554,085

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
EXPENDITURES									
Current:									
General government:									
Legislative	165,703	-	-	-	-	-	-	-	165,703
Judicial	301,902	-	-	-	238,140	-	-	46,771	586,813
Elections	76,796	-	-	-	-	-	-	6,052	82,848
Finance and administrative	446,677	-	-	-	-	-	-	-	446,677
Other general government	280,438	-	-	-	-	-	-	249,740	530,178
Public safety	488,960	-	-	-	-	-	-	105,870	594,830
Highways and streets	13,773	2,242,843	-	-	-	-	-	87,457	2,344,073
Sanitation	-	-	-	1,142,706	-	-	-	-	1,142,706
Health and welfare	105,110	-	-	-	-	484,609	332,672	45,323	967,714
Culture and recreation	2,010	-	655,684	-	-	-	-	-	657,694
Economic development and assistance	57,209	-	-	-	-	-	-	-	57,209
Issuance costs	-	-	29,959	-	-	-	-	-	29,959
Debt service	75,197	-	-	-	-	-	-	-	75,197
Capital outlay	-	-	113,507	-	-	-	83,000	285,856	482,363
Total expenditures	2,013,775	2,242,843	799,150	1,142,706	238,140	484,609	415,672	827,069	8,163,964
Excess (deficiency) of revenues over expenditures	903,312	(982,857)	(20,504)	(313,923)	21,362	(6,084)	(110,033)	(101,152)	(609,879)
OTHER FINANCING SOURCES (USES)									
Operating transfers in	-	1,000,000	-	-	-	-	117,739	188,486	1,306,225
Proceeds from the sale of assets	-	-	-	-	-	-	5,577	-	5,577
Proceeds from the issuance of debt	-	-	1,550,000	-	-	-	-	-	1,550,000
Operating transfers out	(1,213,486)	-	-	-	-	-	(92,739)	-	(1,306,225)
Total other financing sources (uses)	(1,213,486)	1,000,000	1,550,000	-	-	-	30,577	188,486	1,555,577
Net change in fund balances	(310,174)	17,143	1,529,496	(313,923)	21,362	(6,084)	(79,456)	87,334	945,698
Fund balances at beginning of year	8,745,491	834,113	767,634	1,001,085	(2,683)	18,966	396,846	1,303,013	13,064,465
Fund balances at end of year	$ 8,435,317	$ 851,256	$ 2,297,130	$ 687,162	$ 18,679	$ 12,882	$ 317,390	$ 1,390,347	$ 14,010,163

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net change in fund balances - total governmental funds	**$ 945,698**
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	**482,363**
Depreciation	**(661,918)**
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Current year deferred inflows	**516,901**
Prior year deferred inflows	**(302,639)**
Governmental funds report the issuance of long-term debt as an other source. However, in the government-wide financial statements, proceeds from the issuance of long-term debt is not treated as an other source but instead increases long-term debt on the Statement of Net Position.	**(1,550,000)**
Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position	**68,000**
Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.	
Change in compensated absences payable	**(33,000)**
Pension expense	**(133,996)**
Nonemployer contributions	**174,037**
Change in net position of governmental activities	**$ (494,554)**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Claiborne Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by ten police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2028. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 17,195 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury has approximately 46 full-time and part-time employees (3 in the central office, 11 in the office of community services, 9 in the library, 1 in homeland security and emergency preparedness, and 22 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

Reporting Entity

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

As required by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, a legally separate entity is considered a component unit of the police jury if at least one of the following criteria is met:

- The police jury appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the police jury.
- The entity is fiscally dependent on the police jury.
- The nature and significance of the relationship between the police jury and the entity is such that exclusion would cause the financial statements of the police jury to be misleading or incomplete.

Under provisions of this Statement, the police jury is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

Based on the previous criteria, the police jury has determined that the following component units are part of the Claiborne Parish reporting entity:

Component Units:	Fiscal Year End	Criteria Used
Claiborne Parish:		
Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Claiborne Parish Hospital Service District No. 3	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Pinehill Water System	December 31	1 & 3

Considered in the determination of component units of the reporting entity were the Claiborne Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court, and the various municipalities in the parish. It was determined that these governmental entities are not component units of Claiborne Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Claiborne Parish Police Jury.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Claiborne Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)
The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Claiborne Parish Library and the Second Judicial District Criminal Court.

Basis of Presentation
The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column. The police jury does not have any business-type activities at this time.

All capital (long-lived) assets, receivables, and long-term obligations are reported in the Statement of Net Position. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the police jury. Both the gross and net cost per function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. In the Statement of Activities, gross expenses, including depreciation, are reduced by related program revenues, which are comprised of charges for services, operating grants, and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or a business-type activity. The types of transactions included in program revenues are licenses and permits, fines, lease income, court costs, charges for mowing, and charges for gravesites. The operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

- The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. Each statement has a column for each major enterprise fund. The police jury does not have any nonmajor proprietary funds or internal service funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of net income, financial position, and cash flows. The police jury does not currently have any proprietary funds.

Although the financial statements presented in each of these three schedules contain “total” columns, they merely combine rather than consolidate the funds. Hence, interfund transactions that generate receivables and payables or transfers from one fund to another are not eliminated.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise) and at least five percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the three sets of financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the form of a single set of notes to the financial statements.

The police jury's current year financial statements include the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish. The tax expired September 30, 2016, but was renewed by voters for ten years. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.ll(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low-income families in obtaining decent, safe, and sanitary rental housing. Funding is provided by the United States Department of Housing and Urban Development.

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public. The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. Supplementary schedules report the transactions of the various programs administered by the Office of Community Services.

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances

Cash and Investments

The police jury's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law allows the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Currently, investments include short-term certificates of deposit with local banks, investments in the Louisiana Asset Management Pool, and investments with an investment service institution. Investments for the police jury are reported at fair value.

Investments are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools.* Cash and investment earnings are recorded in the Fund that holds the investment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables
Activity between funds that is outstanding at the end the fiscal year is referred to as either "due to or from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All internal balances are eliminated in the total primary government column. Receivables include all amounts susceptible to accrual that have not been collected at December 31 but will be collected soon enough after the end of the year to pay liabilities of that year. They include all amounts earned, but not collected at December 31. Receivables (net of any uncollectible amounts) and payables are reported on separate lines.

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)
Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Claiborne Parish Sheriff bills and collects the police jury's property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2025, taxes of 24.13 mills were levied on property with assessed valuations totaling $140,055,750 as follows:

	Authorized Millage	Levied Millage	Expiration
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.85	Indefinite
Inside municipalities	2.17	1.92	Indefinite
Building maintenance	2.77	2.77	2034
Library maintenance	6.10	6.18	2035
Roads	7.22	7.32	2027
Equipment	2.06	2.09	2027

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

On October 2, 2011, voters approved a renewal of the library tax for 6.10 mills beginning 2016 and ending in 2035. On April 29, 2023, voters approved a continuation of the library tax for 6.19 mills beginning 2036 and ending in 2043. On October 14, 2023, voters approved a renewal of the building maintenance tax for 2.77 mills beginning 2025 and ending in 2034. On January 11, 2017, voters approved a renewal of the parish roads and equipment taxes, with a slight increase, for 7.22 and 2.06 mills, respectively, beginning 2018 and ending in 2027.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

The following are the principal taxpayers for the parish and their 2025 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed Valuation	Tax
Claiborne Electric Coop.	$ 4,802	3.43%	$ 415
Midcontinent Express Pipeline	3,826	2.73%	323
Texas Gas Transmission Co.	3,755	2.68%	322
Gulf South Pipeline CO., LLC	3,529	2.52%	298
ETC Texas Pipeline	3,205	2.29%	283
Gulf South Pipeline CO., LLC	3,298	2.35%	275
Urban Oil & Gas Group, LLC	3,011	2.15%	265
Entergy Louisiana, INC.	3,062	2.19%	260
Mid-Valley Pipeline Company	2,792	1.99%	245
Midcontinent Express Pipeline	2,633	1.88%	219
Total	$ 33,913	24.21%	$ 2,905

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax was for a period of ten years, has been renewed, and will expire on September 30, 2026. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

Under current state law, the State is not allowed to add any new DOTD maintained roads to its road system without the parish accepting matching mileage of an existing DOTD road into its system. When the new truck by-pass was completed in the fall of 2010, the Claiborne Parish Police Jury was required to accept Highway 807 into the parish road system to meet this requirement since the bypass was a new DOTD maintained road.

Inventories and Prepaid Items

Inventories consisting of office supplies and water and sewer plant supplies held for consumption are valued using the average cost method. The consumption method is used for financial reporting. Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Restricted assets represent primarily cash and investments held separately and restricted according to bond indenture agreements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

Capital Assets
Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The police jury's capitalization threshold is $5,000. The library and the office of community services maintain a threshold of $1,000 or more for capitalizing assets. The office of homeland security and emergency preparedness maintains a threshold of $500 or more for capitalizing assets. For reporting purposes, the police jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 10-40 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 30 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Library books and videos are depreciated using the straight-line method over an estimated useful life of 10 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences
The following policies relating to vacation and sick leave are currently in effect:

> Employees of the Claiborne Parish Police Jury earn from 5 to 20 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 weeks (1,040 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position, Equity, or Net Fund Balances (Continued)

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 15 to 30 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

Long-Term Obligations
In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental or business-type activities. In the fund financial statements, proprietary fund long-term obligations are reported as liabilities in the proprietary fund type statement of net position. Individual funds have been used to liquidate other long-term liabilities such as compensated absences, claims and litigation payable, etc. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted nor committed.
Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

The police jury has a general policy to first use restricted resources for expenditures incurred for which both restricted and unrestricted (committed, assigned, and unassigned) resources are available. When expenditures are incurred for which only unrestricted resources are available, the general policy of the police jury is to use committed resources first, followed by assigned, and then unassigned. The use of restricted/committed resources may be deferred based on a review of the specific transaction.

The difference between assets and liabilities is "net position" on the government-wide, proprietary, and fiduciary fund statements. Net position is segregated into three categories on the government-wide statement of net position:

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 assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. The police jury first uses restricted net position for expenses incurred when both restricted and unrestricted net position are available for use. The use of restricted net position may be deferred based on a review of the specific transaction.

Unrestricted net position – The balance of net position that does not meet the definition of "restricted" or "net investment in capital assets."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reconciliation of Government-wide and Fund Financial Statements
The governmental fund balance sheet includes a reconciliation of the government-wide statements to the governmental fund financial statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic measurement focus and full accrual basis of accounting. Major items included in the reconciliation are capital assets, inventories and prepaids, long-term debt, accrued interest, long-term liabilities, and deferred revenue, which are shown on the government-wide but not the governmental fund statements.

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP

The following presents a summary of major funds' budget variances for the year ended December 31, 2025:

	Revenues and Other Sources (Uses)			Expenditures and Other Sources (Uses)		
Fund	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	$ 3,370,500	$ 2,917,087	$ (453,413)	$ 3,318,800	$ 3,227,261	$ 91,539
Parish Road	2,214,100	2,259,986	45,886	2,256,300	2,242,843	13,457
Library	2,329,400	2,328,646	(754)	790,205	799,150	(8,945)
Sales Tax	801,100	828,783	27,683	1,142,000	1,142,706	(706)
Total	$ 8,715,100	$ 8,334,502	$ (380,598)	$ 7,507,305	$ 7,411,960	$ 95,345

NOTE 3 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal written policy) to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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 Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand.

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2025, the police jury has cash and cash equivalents (book balances) totaling $8,858,532 as follows:

Demand deposits	$ 5,738,977
Time deposits	3,103,508
Cash on hand	50
Petty Cash	15,997
Total	$ 8,858,532

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2025, the police jury's bank balances were exposed to custodial credit risk as follows:

Insured by FDIC	$ 1,000,306
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	7,910,074
Total balances exposed to custodial credit risk	7,910,074
Total bank balances	**$ 8,910,380**

NOTE 4 - INVESTMENTS

Louisiana Asset Management Pool

Investments held at December 31, 2025, include $260,937 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. 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 LSA-R.S. 33:2955.

Effective August 1, 2001, LAMP'S investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(l)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-l/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP'S Investment Guidelines were amended to allow the limited investment in A-l or A-l + commercial paper.

NOTE 4 – INVESTMENTS (CONTINUED)

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAm by Standard & Poor's; (2) 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; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. 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 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.

Edward Jones

Investments held at December 31, 2025, include 2,492,289 in three Edward Jones Corporate Accounts. The General Fund, Sales Tax Fund and Office of Community Services' Regular Fund have accounts with balances of $2,276,181, $193,398 and $22,710, respectively.

Each account includes a cash, money market account, certificate of deposit, investments in government and agency securities, and asset and mortgage-backed securities.

The following is a summary of investment accounts:

			Edward Jones			
	Total	LAMP	Money Market	Government and Agency Securities	Asset and Mortgage Backed Securities	Total Edward Jones
Fund:						
General	$ 2,398,987	$ 122,806	$ 274,939	$ 1,991,508	$ 9,734	$ 2,276,181
Road	3,807	3,807	-	-	-	-
Sales Tax	200,129	6,731	122,720	70,678	-	193,398
Equipment	7,238	7,238	-	-	-	-
Library	7,828	7,828	-	-	-	-
OCS - General	112,527	112,527	-	-	-	-
OCS - CSBG	22,710	-	22,710	-	-	22,710
Total	$ 2,753,226	$ 260,937	$ 420,369	$ 2,062,186	$ 9,734	$ 2,492,289

NOTE 5 - RECEIVABLES

The receivables at December 31, 2025, are as follows:

	Taxes	Due From Other Governments State	Accounts and Other	Total
General	$ 377,680	$ 570,217	$ 90,463	$ 1,038,360
Parish Road	774,709	52,735	15,658	843,102
Library Maintenance	654,084	11,282	-	665,366
Sales Tax	129,939	-	-	129,939
Criminal Court	-	-	5,035	5,035
Office of Community Services	-	13,855	-	13,855
Other governmental	515,546	68,425	1,802	585,773
Total	$ 2,451,958	$ 716,514	$ 112,958	$ 3,281,430

NOTE 6 - INTERFUND TRANSFERS AND BALANCES

The following details interfund transfers for the year ended December 31, 2025:

		Transfers out		
		General	Office of Community Services	Total
Transfers in	Parish Road	$ 1,000,000	$ -	$ 1,000,000
	Building Maintenance	24,500		24,500
	OHSEP	38,986	-	38,986
	Equipment Fund	125,000		125,000
	Office of Community Services	25,000	92,739	117,739
	Total	$ 1,213,486	$ 92,739	$ 1,306,225

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund. The Office of Community Services received funding from the Police Jury to aid in the purchase of a new vehicle for transportation purposes. The Equipment Fund received grant funding deposited into the General Fund to purchase vehicles for the parish. The Building Maintenance Fund received funding from the General Fund to pay for repairs on a parish owned building. The Office of Community Services also transfers funds for payroll purposes.

The interfund balances of $2,975 as of December 31, 2025, belonged only to The Office of Community Services.

NOTE 7 - CAPITAL ASSETS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land:				
Police Jury	$ 220,570	$ -	$ -	$ 220,570
Library	95,531	-	-	95,531
Office of Community Services	30,000	-	-	30,000
Adjudicated property	19,700	-	-	19,700
Construction in progress	546,465	89,823	-	636,288
Total capital assets not being depreciated	912,266	89,823	-	1,002,089
Capital assets being depreciated:				
Infrastructure:				
Roads	15,517,189	-	(121,665)	15,395,524
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	4,493,979	-	(548,500)	3,945,479
Highway and streets heavy equipment	3,667,884	102,396	(111,407)	3,658,873
Highway and streets other equipment	277,317	5,150	-	282,467
Vehicles	668,294	130,873	(47,304)	751,863
Office furniture and equipment	250,841	-	-	250,841
Office of Emergency Preparedness and Homeland Security:				
Vehicles	81,964	47,437	(21,514)	107,887
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	13,205	-	-	13,205
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	263,084	83,000	(39,308)	306,776
Office furniture and equipment	4,215	-	-	4,215
Library:				
Building and improvements	3,855,244	-	-	3,855,244
Furniture and equipment	315,165	-	-	315,165
Books and videos	581,257	23,684	(25,803)	579,138
Total capital assets being depreciated	32,039,668	392,540	(915,501)	31,516,707

NOTE 7 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation for:				
Infrastructure:				
Roads	14,785,035	37,184	(121,665)	14,700,554
Bridges	1,617,496	29,133	-	1,646,629
Land improvements	15,995	-	-	15,995
Buildings and improvements	2,264,784	116,957	(548,500)	1,833,241
Highway and streets heavy equipment	2,743,887	203,226	(111,407)	2,835,706
Highway and streets other equipment	99,941	19,345	-	119,286
Vehicles	357,796	71,168	(47,304)	381,660
Office furniture and equipment	250,841	-	-	250,841
Office of Emergency Preparedness and Homeland Security:				
Vehicles	32,597	14,462	(21,514)	25,545
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	10,285	660	-	10,945
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	184,950	39,227	(39,308)	184,869
Office furniture and equipment	4,215	-	-	4,215
Library:				
Building and improvements	1,517,490	96,709	-	1,614,199
Furniture and equipment	246,729	16,717	-	263,446
Books and videos	551,417	17,130	(25,803)	542,744
Total accumulated depreciation	24,804,825	661,918	(915,501)	24,551,242
Total capital assets being depreciated, net	7,234,843	(269,378)	-	6,965,465
Total capital assets, net	$ 8,147,109	$ (179,555)	$ -	$ 7,967,554

Depreciation expense for the year was charged to the following governmental functions:

General government	$ 47,687
Public safety	76,304
Highway & Street	367,844
Health and welfare	39,527
Culture and recreation	130,556
Total	$ 661,918

NOTE 8 - LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Limited Tax Bonds, Series 2020	$ 449,000	$ -	$ (68,000)	$ 381,000
Limited Tax Bonds, Series 2025	-	1,550,000	-	1,550,000
Compensated Absences	366,000	141,000	(108,000)	399,000
Net Pension (Asset)/Liability - PERS	140,206	-	(298,184)	(157,978)
Net Pension (Asset)/Liability - ROV	10,596	-	(11,658)	(1,062)
Net Pension (Asset)/Liability - DA	5,356	-	(2,831)	2,525
	$ 971,158	$ 1,691,000	$ (488,673)	$ 2,173,485

As discussed in Note 1, upon separation from service, employees are paid for accumulated vacation leave at their then current rate of pay. Historically, the adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

On September 22, 2020, the Police Jury issued $700,000 Limited Tax Bonds for the reconstructing and rehabilitating a public building including equipment, fixtures and appurtenances. Principal is due in annual installments of $60,000 to $82,000 plus interest from 0.99% to 1.97% payable semiannually. The bonds mature March 1, 2030.

On November 5, 2025, the Police Jury issued $1,550,000 Limited Tax Bonds for the purpose of constructing a public library, including equipment and furnishings. Principal is due in annual installments of $56,000 to $132,000 plus interest from 2.11% to 4.61% payable semiannually. The bonds mature March 1, 2044.

The annual requirements to amortize bonds payable at December 31, 2025, are as follows:

	Limited Tax Bonds, Series 2020			Limited Tax Bonds, Series 2025	
	Principal	Interest		Principal	Interest
2026	$ 71,000	$ 6,009	2026	$ 70,000	$ 44,039
2027	73,000	4,767	2027	56,000	57,665
2028	76,000	3,477	2028	58,000	56,075
2029	79,000	2,128	2029	60,000	54,456
2030	82,000	719	2030	62,000	52,787
			2031-2035	350,000	234,823
			2036-2040	441,000	159,428
			2041-2044	453,000	44,037
Total	$ 381,000	$ 17,100	Total	$ 1,550,000	$ 703,310

NOTE 9 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

All Claiborne Parish Police Jury (Police Jury) employees, who participate in retirement systems, are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The Police Jury employees participate in Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials, except coroners, justices of the peace, and parish presidents, are eligible to participate in PERS.

Parochial Employees' Retirement System of Louisiana (System) (Continued)

Under Plan A, employees who were hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

Under Plan A, employees who were hired after January 1, 2007, can retire providing, he/she meets one of the following criteria:

1. Age 55 after 30 years of creditable service
2. Age 62 after 10 years of creditable service
3. Age 67 after 7 years of creditable service.

Retirement benefits are generally distributed monthly at an amount equal to 3% of the employee's final average compensation multiplied by his/her years of creditable service. The System also provides death and disability benefits. Benefits are established or amended by state statue.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website www.persla.org.

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 11.50% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2025, totaled $126,078.

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

Registrar of Voters Employees' Retirement System of Louisiana (System)

When the Claiborne Parish Police Jury (Police Jury) is responsible for the employee salaries, the Police Jury contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets on of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 20 years of creditable service.
3. Age 60 after 10 years of creditable service.

Any member of the Plan who was hired after January 1, 2013, can retire providing he/she meets on of the following criteria:

1. Age 55 after 30 years of creditable service
2. Age 60 after 20 years of creditable service
3. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013, are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website www.larovers.com.

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 18.00% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2025, totaled $2,761.

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

District Attorney's Retirement System of Louisiana (System)

The Claiborne Parish Police Jury (Police Jury) contributes to the District Attorneys' Retirement System of Louisiana (System), a cost-sharing, multiple-employer, defined-benefit pension plan.

Any members of the Plan who were hired prior to July 1, 1990, and who have not elected to be covered under the new provisions, are eligible to receive normal retirement benefits if one of the following criteria is met:

1. Any age after 30 years of creditable service.
2. Age 55 after 23 years of creditable service.
3. Age 60 after 18 years of creditable service.
4. Age 62 after 10 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified mounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefits if one of the following criteria is met:

1. Age 55 after 24 years of creditable service
2. Age 60 after 10 years of creditable service
3. Any age after 30 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation. Benefits are established or amended by state statue.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website www.ladars.org.

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

District Attorney's Retirement System of Louisiana (System) (Continued)

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. Contributions to the System for the year ended December 31, 2025, totaled $956.

GASB Statement No. 68 requires that the Police Jury accrue its proportionate share of an actuarial determined net pension liability and the related expense in the financial statements of the governmental activities. Management implemented GASB No. 68 the year it became effective. Since implementation, management has retained a professional to calculate the changes in the liability and related amounts, prepare the note to the financial statements, and prepare the required supplemental information. Effective with the 2019 financial statements, management has elected not to retain professional services or present the required supplemental information. Management has concluded that the cost of the services outweighs the benefit received. The liabilities and related amounts have been adjusted to amounts in the audit reports and valuation reports of the retirement systems. In management's opinion, any differences in financial statement amounts would be immaterial.

NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

NOTE 11 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering: automobile liability and medical payments, workers' compensation, general liability, and surety bond coverage on the secretary/treasurer and other employees handling money. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amounts.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

At December 31, 2025, the police jury had no significant contracts.

The Police Jury is involved in litigation. In consultation with legal counsel, management has concluded that no losses in excess of insurance coverage are expected.

NOTE 13 - COOPERATIVE ENDEAVOR

On October 5, 1995, the police jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store police jury equipment and to assist the department and the correctional center in maintaining their existing roads. The police jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the police jury to maintain the parish road site on property owned by the center and to allow the police jury to place movable buildings at the site.

NOTE 14 - GRANTS

Grantor	Program	Description	Revenues	Expenditures
DHS	SHSP 24	Homeland Security	$ 27,234	$ 27,234
DHS	EMPG 23	Homeland Security	1,020	-
DHS	EMPG 24	Homeland Security	50,710	50,721
HHS	CSBG	Workforce Support & Training	88,806	88,806
HHS	LIHEAP	Energy Assistance	35,779	36,630
DOTD	Section 18	Transportation Assistance	84,941	89,684
DOTD	Section 5311	RTAP Reimbursement	4,743	4,743
HUD	Section 8	Housing Assistance	477,791	484,609
USDA		Forestry Funds	68,162	68,162
		Total federal	$ 839,186	$ 850,589
Treasury	Act 776		125,000	
Treasury	Act 776		120,000	
Treasury	Act 336		292,122	
		Total state	537,122	
		Totals	$1,376,308	

NOTE 15 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 29, 2026, the date on which the financial statements were available to be issued.

NOTE 16 – NEW ACCOUNTING STANDARDS

GASB Statement No. 103, Financial Reporting Model Improvements was issued April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 104, Disclosure of Certain Capital Assets, was issued September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 16 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 105, Subsequent Events, was issued December 2025. The objective of the Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed. This Statement clarifies the subsequent events that constitute recognized and nonrecognized events and establishes specific note disclosure requirements for nonrecognized events. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information (Part II)

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

Preliminary budgets for the ensuing year are prepared by the Secretary-Treasurer prior to November of each year. During November and December, the Finance Committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal during December. During the first week of January prior to its regular meeting, the Police Jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the Police Jury's regular January meeting (prior to the 15th), and a notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements which are used as a tool to control the operations of the Parish. The Secretary-Treasurer presents necessary budget amendments to the Police Jury during the year when, in his judgment, actual operations are differing materially from those anticipated in the original budget. The Jury, during a regular meeting, reviews the proposed amendments, makes changes as necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be re-appropriated in the next year’s budget to be expended.

For the year ended December 31, 2025, modified accrual-based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	$ 430,000	$ 425,300	$ 424,437	$ (863)
Sales and use	3,200	2,400	2,287	(113)
Other taxes				
Severance taxes	1,811,600	1,762,400	1,481,297	(281,103)
Licenses and permits	115,600	106,900	106,781	(119)
Intergovernmental funds:				
Federal government grants	92,600	138,600	68,162	(70,438)
State government grants	400,500	508,000	245,000	(263,000)
State government shared revenue	124,600	129,800	139,191	9,391
State government payments in lieu	106,900	112,400	112,445	45
Charges for services	7,700	7,100	6,826	(274)
Investment earnings	114,300	158,500	169,663	11,163
Net increase (decrease) in fair value of investments	-	-	140,644	140,644
Rents and royalties	16,900	16,900	17,977	1,077
Other revenues	2,200	2,200	2,377	177
Total revenues	3,226,100	3,370,500	2,917,087	(453,413)
EXPENDITURES				
Current:				
General government:				
Legislative	146,700	169,100	165,703	3,397
Judicial	271,700	308,600	301,902	6,698
Elections	125,600	78,000	76,796	1,204
Finance and administrative	424,900	446,500	446,677	(177)
Other general government	237,700	286,100	280,438	5,662
Public safety	435,000	566,500	488,960	77,540
Highways and streets	-	3,000	13,773	(10,773)
Health and welfare	155,400	131,400	105,110	26,290
Culture and recreation	6,000	3,000	2,010	990
Economic development and assistance	61,400	62,900	57,209	5,691
Debt service	75,200	75,200	75,197	3
Capital outlay	150,000	-	-	-
Total expenditures	2,089,600	2,130,300	2,013,775	116,525
Excess of revenues over expenditures	1,136,500	1,240,200	903,312	(336,888)
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(1,039,000)	(1,188,500)	(1,213,486)	(24,986)
Net change in fund balance	97,500	51,700	(310,174)	(361,874)
Fund balance at beginning of year, restated	7,196,207	8,745,491	8,745,491	-
Fund balance at end of year	$ 7,293,707	$ 8,797,191	$ 8,435,317	$ (361,874)

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND RECONCILIATION
FOR THE YEAR ENDED DECEMBER 31, 2025

Revenues - budget basis	$ 2,917,087
OHSEP funds reported in separate fund	(78,963)
Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balance	$ 2,838,124
Expenditures - budget basis	$ 2,013,775
OHSEP funds reported in separate fund	(78,963)
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	$ 1,934,812

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	$ 880,000	$ 875,000	$ 875,872	$ 872
Licenses and permits	5,000	8,800	9,131	331
Intergovernmental funds:				
State government grants	244,000	254,000	292,122	38,122
State government shared revenue	34,000	34,000	37,004	3,004
Charges for services	18,000	24,600	27,967	3,367
Fines and forfeitures	1,000	2,000	2,000	-
Investment earnings	4,600	4,600	4,351	(249)
Rents and royalties	11,000	11,000	11,525	525
Other revenues	100	100	14	(86)
Total revenues	1,197,700	1,214,100	1,259,986	45,886
EXPENDITURES				
Current:				
Highways and streets	2,197,200	2,256,300	2,242,843	13,457
Excess of revenues over expenditures	(999,500)	(1,042,200)	(982,857)	59,343
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,000,000	1,000,000	1,000,000	-
Net change in fund balance	500	(42,200)	17,143	59,343
Fund balance at beginning of year	839,074	834,113	834,113	-
Fund balance at end of year	$ 839,574	$ 791,913	$ 851,256	$ 59,343

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL
	ORIGINAL	FINAL	ACTUAL	BUDGET
REVENUES				
Taxes:				
Ad valorem	$ 745,000	$ 745,000	$ 739,463	$ (5,537)
Penalties and interest on delinquent taxes	300	400	562	162
Intergovernmental funds:				
State government shared revenue	15,200	15,200	16,873	1,673
Charges for services	8,500	7,500	8,324	824
Fines and forfeitures	-	-	1,274	1,274
Investment earnings	8,100	8,400	9,708	1,308
Contributions and donations from private source	1,500	2,900	2,430	(470)
Other revenues	-	-	12	12
Total revenues	778,600	779,400	778,646	(754)
EXPENDITURES				
Current:				
Culture and recreation	631,600	640,600	655,684	(15,084)
Issuance costs	-	32,705	29,959	2,746
Capital outlay	76,000	116,900	113,507	3,393
Total expenditures	707,600	790,205	799,150	(8,945)
Excess of revenues over expenditures	71,000	(10,805)	(20,504)	(9,699)
OTHER FINANCING SOURCES (USES)				
Proceeds from the issuance of debt	-	1,550,000	1,550,000	-
Net change in fund balance	71,000	1,539,195	1,529,496	(9,699)
Fund balance at beginning of year	760,241	767,634	767,634	-
Fund balance at end of year	$ 831,241	$2,306,829	$ 2,297,130	$ (9,699)

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUDGETED AMOUNTS			VARIANCE WITH FINAL
	ORIGINAL	FINAL	ACTUAL	BUDGET
REVENUES				
Taxes:				
Sales and use	$ 777,200	$ 780,000	$ 798,428	$ 18,428
Investment earnings	20,700	21,100	30,355	9,255
Total revenues	797,900	801,100	828,783	27,683
EXPENDITURES				
Current:				
Sanitation	1,112,500	1,142,000	1,142,706	(706)
Net change in fund balance	(314,600)	(340,900)	(313,923)	26,977
Fund balance at beginning of year	992,618	1,001,085	1,001,085	-
Fund balance at end of year	$ 678,018	$ 660,185	$ 687,162	$ 26,977

Other Supplemental Schedules

**NONMAJOR SPECIAL REVENUE FUNDS –
COMBINING SCHEDULES – FUND DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

Building Maintenance Fund
The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

Equipment Fund
The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

Juvenile Maintenance Fund
The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

Office of Homeland Security and Emergency Preparedness
The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

Witness Fee Fund
The Witness Fee Fund accounts for witness fees as provided by Louisiana Revised Statute 15:255. Witness fees are paid from special court costs levied in criminal cases and fund the payment of witness fees to off-duty law enforcement officers who, in their official capacity, are required to be present as a witness in criminal court cases.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2025

ASSETS	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
Cash and cash equivalents	$ 39,053	$ 422,181	$ 209,085	$ 165,487	$ 68,247	$ 904,053
Investments	-	7,238	-	-	-	7,238
Receivables	303,791	228,309	950	51,871	852	585,773
TOTAL ASSETS	$ 342,844	$ 657,728	$ 210,035	$ 217,358	$ 69,099	$ 1,497,064
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES						
Liabilities:						
Accounts, salaries and other payables	$ 28,141	$ 11,179	$ -	$ 8,417	$ 200	$ 47,937
Due to other funds	-	-	-	-	-	-
Total liabilities	28,141	11,179	-	8,417	200	47,937
Deferred revenue:						
Unavailable	33,505	25,275	-	-	-	58,780
Fund balances:						
Restricted fund balances	281,198	621,274	210,035	208,941	68,899	1,390,347
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	$ 342,844	$ 657,728	$ 210,035	$ 217,358	$ 69,099	$ 1,497,064

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
REVENUES						
Taxes:						
Ad valorem	$ 331,442	$ 250,078	$ -	$ -	$ -	$ 581,520
Penalties and interest on delinquent taxes	252	-	-	-	-	252
Intergovernmental funds:						
Federal government grants	-	-	-	78,963	-	78,963
State government shared revenue	14,003	10,571	-	-	-	24,574
Charges for services	-	-	-	-	5,550	5,550
Fines and forfeitures	-	-	10,370	-	-	10,370
Investment earnings	2,078	9,950	2,533	4,062	815	19,438
Other revenues	-	-	-	5,250	-	5,250
Total revenues	347,775	270,599	12,903	88,275	6,365	725,917
EXPENDITURES						
Current:						
General government:						
Judicial	46,271	-	-	-	500	46,771
Elections	6,052	-	-	-	-	6,052
Other general government	249,740	-	-	-	-	249,740
Public safety	27,243	-	-	78,577	50	105,870
Highways and streets	42,233	45,224	-	-	-	87,457
Health and welfare	45,323	-	-	-	-	45,323
Capital outlay	-	238,419	-	47,437	-	285,856
Total expenditures	416,862	283,643	-	126,014	550	827,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(69,087)	(13,044)	12,903	(37,739)	5,815	(101,152)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	24,500	125,000	-	38,986	-	188,486
Net change in fund balances	(44,587)	111,956	12,903	1,247	5,815	87,334
Fund balances at beginning of year	325,785	509,318	197,132	207,694	63,084	1,303,013
Fund balances at end of year	$ 281,198	$ 621,274	$ 210,035	$ 208,941	$ 68,899	$ 1,390,347

COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES – PROGRAM DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

General Fund

The General program accounts for the general operations of the Office of Community Services. Funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

Community Services Block Grant (CSBG) Fund

The Community Services Block Grant (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor. The funds are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

Energy Fund

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

Federal Emergency Management Act Fund

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

Transportation Fund

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

Fares Fund

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2025

ASSETS	GENERAL	CSBG	ENERGY	FEMA	TRANS-PORTATION	FARES	TOTAL
Cash and equivalents	$ 21,622	$ 15,820	$ 6,437	$ 2	$ 101,156	$ 26,144	$ 171,181
Investments	112,527	22,710	-	-	-	-	135,237
Receivables	-	6,589	4,983	-	2,283	-	13,855
Due from other funds	-	280	672	-	2,023	-	2,975
TOTAL ASSETS	$ 134,149	$ 45,399	$ 12,092	$ 2	$ 105,462	$ 26,144	$ 323,248
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	$ 2,883	$ -	$ -	$ -	$ -	$ -	$ 2,883
Due to other funds	2,975	-	-	-	-	-	2,975
Total liabilities	5,858	-	-	-	-	-	5,858
Fund balances:							
Restricted fund balances	7,507	45,399	12,092	2	105,462	26,144	196,606
Unassigned fund balances	120,784	-	-	-	-	-	120,784
Total fund balances	128,291	45,399	12,092	2	105,462	26,144	317,390
TOTAL LIABILITIES AND FUND BALANCES	$ 134,149	$ 45,399	$ 12,092	$ 2	$ 105,462	$ 26,144	$ 323,248

Interfund balances which are internal to the Office of Community Services have been eliminated in the upper level financial statements.

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES - COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	GENERAL	CSBG	ENERGY	FEMA	TRANS-PORTATION	FARES	TOTAL
Revenues:							
Intergovernmental funds:							
Federal government grants	$ -	$ 88,807	$ 35,779	$ -	$ 89,684	$ -	$ 214,270
Charges for services	-	-	-	-	54,259	7,638	61,897
Investment earnings	6,146	1,049	66	-	888	173	8,322
Rents and royalties	5,872	-	-	-	-	-	5,872
Contributions and donations from private sources	13,200	-	-	-	-	-	13,200
Other revenues	10	262	387	-	1,419	-	2,078
Total revenues	25,228	90,118	36,232	-	146,250	7,811	305,639
Expenditures:							
Current:							
Health and welfare	16,811	89,111	31,877	-	194,792	81	332,672
Capital outlay	-	-	-	-	83,000	-	83,000
Total expenditures	16,811	89,111	31,877	-	277,792	81	415,672
Excess (deficiency) of revenues over expenditures	8,417	1,007	4,355	-	(131,542)	7,730	(110,033)
Other financing sources (uses):							
Operating transfers in	-	3,050	8,620	-	106,069	-	117,739
Proceeds from the sale of assets	-	-	-	-	5,577	-	5,577
Operating transfers out	(92,739)	-	-	-	-	-	(92,739)
Total other financing sources (uses)	(92,739)	3,050	8,620	-	111,646	-	30,577
Net change in fund balances	(84,322)	4,057	12,975	-	(19,896)	7,730	(79,456)
Fund balances (deficits) at beginning of year	212,613	41,342	(883)	2	125,358	18,414	396,846
Fund balances (deficits) at end of year	$ 128,291	$ 45,399	$ 12,092	$ 2	$ 105,462	$ 26,144	$ 317,390

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2025

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives $700 per month and the other jurors receive $600 per month.

	District	Compensation
Larry Ford	One	$ 7,200
Mark Furlow	Two	7,200
Kevin Gray	Three	7,200
Mary McDaniel	Four	7,200
Paul Cook	Five	7,200
Scott Davidson, President	Six	8,400
Joseph Merritt, Jr.	Seven	7,200
Malcolm Cooper	Eight	7,200
Carrell "Gil" Dowies	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		$ 73,200

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

The schedule of compensation, benefits, reimbursements, and other payments paid to or on behalf of the agency head (secretary-treasurer) is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature. These expenditures are included in the general government – financial and administrative expenditures of the General Fund.

Dwayne Woodard, Secretary-Treasurer	
Salary:	
Secretary - Treasurer salary	$ 114,038
Criminal Court admin fee	1,800
Benefits:	
Health insurance	14,346
Retirement - PERS	12,298
Medicare	1,593
Workers' Compensation Insurance	185
Reimbursements:	
Cell phone	720
Mileage	455
Travel & Convention	-
Other items paid on behalf of Secretary-Treasurer:	
Dues	924

CLAIBORNE PARISH POLICE JURY

HOMER, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2025

	First Six Month Period Ended 06/30/25	Second Six Month Period Ended 12/31/25
Receipts From:		
Bienville Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	96,054	92,889
Claiborne Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	33,234	24,694
LA Department of Public Safety - Criminal Court Fund - Criminal Fines - Other	263	375
2nd JDC District Attorney - Criminal Court Fund - Asset Forfeitures	-	2,500
2nd JDC District Attorney - Criminal Court Fund - Bond Forfeitures	-	9,110
Total Receipts	129,551	129,568
Ending Balance of Amounts Assessed but Not Received ***(only applies to those agencies that assess on behalf of themselves, such as courts)***	-	-

Other Reports

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

To the Honorable Members of the
Claiborne Parish Police Jury
Homer, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Claiborne Parish Police Jury's basic financial statements and have issued our report thereon dated June 29, 2026.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Claiborne Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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

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. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 29, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury. The auditor’s report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.

2. One material weakness is reported in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit and reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards.*

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2025-001 Internal Control Deficiencies

Year First Reported

2024

Type

Material Weakness

Criteria

Local governments are required to maintain accurate and timely financial records in compliance with generally accepted accounting principles (GAAP) and grantor requirements. This includes the ability to respond accurately to audit inquiries and provide correct information to grantors.

Condition

During the 2024 audit, the bookkeeper for the Claiborne Parish Office of Homeland Security experienced difficulty responding to certain audit questions, and there were several communications from grantors regarding discrepancies in the information provided. These issues suggested that there may be opportunities to strengthen the management of financial records and reporting processes. We noted no improvement during the 2025 audit.

Cause

The underlying cause appears to be limited training and experience in financial management and reporting. This may be related to gaps in hiring practices or a lack of ongoing professional development.

Effect

These challenges have contributed to misstatements in financial reporting and instances of non-compliance with grantor requirements, which could increase the risk of financial penalties, loss of funding, or reputational impact for the organization.

Recommendation

It is recommended that the Claiborne Parish Office of Homeland Security provide additional training and support to the bookkeeper to enhance their understanding of GAAP and grantor requirements. The organization may also wish to review its hiring and onboarding processes to ensure that future hires possess the necessary qualifications and experience. Implementing regular performance evaluations and offering professional development opportunities can help maintain a high standard of financial management.

Views of Responsible Officials

See Corrective Action Plan

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

2024-001 Internal Control Deficiencies

The finding is repeated as 2025-001.

Scott Davidson
President

Dwayne R. Woodard
Secretary-Treasurer

Claiborne Parish Police Jury

P.O. Box 270
Homer, Louisiana 71040-0270
318-927-2222 318-927-2727 fax

June 29, 2026

Bosch & Statham, LLC
Ruston, Louisiana

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2025 through December 31, 2025**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas.

   Yes ☒ No ☐

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

   Yes ☒ No ☐

3. For the fiscal period **January 1, 2025 through December 31, 2025**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

   Yes ☒ No ☐

4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

   Yes ☒ No ☐

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

   Yes ☒ No ☐

6. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

   Yes ☒ No ☐

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2025 through December 31, 2025** and between **December 31, 2025**, and **June 29, 2026,** including any actual, suspected, or alleged fraud.

Yes ☒ No ☐

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2025**, and **June 29, 2026**.

Yes ☒ No ☐

9. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes ☒ No ☐

10. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes ☒ No ☐

11. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes ☒ No ☐

12. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes ☒ No ☐

13. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes ☒ No ☐

14. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (P) cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes ☒ No ☐

15. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

16. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

17. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

18. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

19. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes ☒ No ☐

20. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

21. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes ☒ No ☐

22. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes ☒ No ☐

23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes ☒ No ☐

24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes ☒ No ☐

25. We have disclosed to you [***list other matters as you have deemed appropriate***].

Yes ☒ No ☐

26. We have responded fully to all inquiries made by you during the engagement.

Yes ☒ No ☐

27. We have disclosed to you all known events that have occurred subsequent to **December 31, 2025**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

Signature Dwayne R. Woodard

Title Secretary-Treasurer CPPJ

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Claiborne Parish Police Jury
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 January 1, 2025, through December 31, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

We obtained and inspected the policies for the Police Jury, the Library, and the Office of Community Services (OCS).

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

The Jury's and Library's policies included all required elements. The OCS's policy did not address the required elements.

Exceptions: See above

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.

The Jury's policy did not include elements (1) or (2). OCS opted to follow the Jury's policy with the element (3) being specific to OCS personnel. The Library's policy included all elements.

Exceptions: See above.

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

We noted the required elements in all policies.

Exceptions: None.

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

The Jury's policy did not include preparing the deposits or management's actions to determine completion. The OCS's and Library's policies included all required elements.

Exceptions: See above.

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

The Jury's policy did not include elements approving of leave/overtime and (3). The OCS's policy did not include element (3). The Library's policy included all required elements.

Exceptions: See above.

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.

The Jury's policy did not include elements (1), (2), or (5). The OCS's policy did not include elements (1), (2), (3) or (5). The Library's policies included all required elements.

Exceptions: See above.

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

We noted the required elements in all policies.

Exceptions: None.

viii) ***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).

The Jury's policy did not include elements (2) or (4). The OCS's and Library's policies included all required elements.

Exceptions: See above.

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

The Jury's policy did not include any of the required elements. The OCS's policy did not include element (3). The Library's policy included all elements.

Exceptions: See above.

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

The Jury's and Library's policies included all required elements. We noted no policy is required for OCS.

Exceptions: See above.

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.

We noted the required elements in all policies.

Exceptions: None.

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

We noted the required elements in all policies.

Exceptions: None.

2) Board or Finance Committee

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

We obtained and reviewed the board minutes for the fiscal period.

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

We observed the Board met at least monthly.

Exceptions: None

ii. For those entities reporting on the governmental accounting model, observe whether 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. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

We noted no exceptions.

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

We obtained the prior year audit report and observed a positive unrestricted general fund balance.

Exceptions: None

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

We observed the board was made aware of the finding reported; however, as of year-end, the finding was not fully resolved.

Exceptions: See above.

3) Bank Reconciliations

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

We obtained a listing and management's representation the listing is complete. We selected the main operating account and four additional accounts. We selected one month from the fiscal period and obtained the related documentation.

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

We noted no exceptions.

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

We noted one exception.

Exceptions: See above.

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

We noted two exceptions.

Exceptions: See above.

4) Collections (excluding electronic funds transfers)

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

We obtained a listing and management's representation the listing is complete. We selected all deposit sites listed.

Exceptions: None

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

For each site, we obtained a listing of collection locations and management's representation the listing is complete. We obtained the written policies and procedures.

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

We noted the police jury office staff collect only money orders and checks. The bus drivers at the Office of Community Services collect cash for fares on board their transportation vehicles. The drivers do not utilize cash drawers/registers. The office staff of OCS do not collect any funds. The employees at the library do share the only cash register.

Exceptions: See above.

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

The Police Jury Administrative Assistant can collect payments and is responsible for preparing and making deposits. The Secretary-Treasurer codes and reconciles the collections. We noted no exceptions at OCS. The Librarian prepares deposits for one bank account, makes deposits, and collects cash and other payments.

Exceptions: See above.

iii. Each employee responsible for collecting cash is not also 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; and

The Police Jury Administrative Assistant collects payments and posts deposits. The Secretary-Treasurer reconciles the collections. We noted no exceptions at the OCS. We noted the Librarian is tasked with posting the deposits for the fines and also collects cash and other payments.

Exceptions: See above.

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, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

See procedure #4B iii.

Exceptions: See above.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

We obtained the required documentation and noted no exceptions.

Exceptions: None

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

We selected two deposits for the accounts selected under procedure #3A and obtained the supporting documentation.

i. Observe that receipts are sequentially pre-numbered.

We noted no receipts were used for the selected deposits.

Exceptions: See above.

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

We noted no exceptions.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

We noted no exceptions.

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

We noted two exceptions at the Library and four exceptions at the Police Jury.

Exceptions: See above.

v. Trace the actual deposit per the bank statement to the general ledger.

We noted no exceptions.

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

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The Police Jury has four disbursement locations.

Exceptions: None

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

We obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to job duties for employees at the Police Jury. We obtained an understanding of employee job duties for OCS and the Library.

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

We obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to job duties for employees at the Police Jury and Office of Community Services. We obtained an understanding of employee job duties for the Library and Office of Homeland Security and Emergency Preparedness.

Exceptions: None

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

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

Exceptions: None

iii. 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;

We noted employees at all disbursement locations who process payments are allowed to add/modify vendor files.

Exceptions: See above.

iv. 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; and

We noted employees who sign checks at all disbursement locations give those checks back to the employee who processed them for mailing.

Exceptions: See above.

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

The Secretary-Treasurer has the authority to authorize electronic disbursements.

Exceptions: None

C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

We obtained the entity's non-payroll disbursement transaction population and management's representation that the listing is complete. We randomly selected five disbursements for each location and obtained the supporting documentation for each.

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

We noted one exception.

Exceptions: See above.

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

We noted five exceptions.

Exceptions: See above.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

We noted one non-payroll electronic payment. However, this payment was due to a bank error and was reversed in the subsequent month. We determined this payment to be not applicable for this procedure.

Exceptions: None

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

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

We obtained a listing and management's representation the listing is complete.

Exceptions: None

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

Using the listing prepared by management, we randomly selected five cards from the listing. However, one of the cards had no activity for the month selected. We randomly selected one monthly statement or combined statement for each card. We obtained supporting documentation.

i) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

We noted no exceptions.

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

We noted one finance charge.

Exceptions: See above.

C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Four of five cards selected for testing were used during the selected month. We selected all or ten transactions for each of the four cards for a total of twenty-one transactions tested.

(1) We noted two exceptions.

(2) We note eleven exceptions.

(3) We noted no such charges.

We noted two exceptions.

Exceptions: See above.

Management's Response: See Management's Corrective Action Plan.

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

We noted no exceptions.

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

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

We obtained a listing and management's representation the listing is complete. We selected five reimbursements and obtained the supporting documentation.

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

We noted no exceptions.

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

We noted no exceptions.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

We noted no exceptions.

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

We noted no exceptions.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

We obtained a listing from management and selected one of the four listed. We obtained the relevant documentation and noted three of the four contracts were initiated in the prior year. For the remaining contract, we noted the following.

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

The selected contract was not subject to bid law.

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

We noted no exceptions.

iii. If the contract was amended (e.g., change order), observe 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, the documented approval); and

We noted no such amendments.

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

We noted no exceptions.

9) Payroll and Personnel

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

We obtained a listing from management and management's representation the listing is complete. We selected five employees/officials and obtained the required documentation. We agreed the paid salaries to the authorized.

Exceptions: None

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We randomly selected one pay period during the fiscal year and obtained the related documentation.

i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

We noted no exceptions.

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

We noted three exceptions.

Exceptions: See above.

iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

We noted no exceptions.

iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

We noted no exceptions.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

We obtained a listing from management and management's representation that the list is complete. We randomly selected two employees or officials and obtained the related documentation. We compared the hours to the employees' cumulative leave records, the paid rates to the authorized rates per the personnel files, and the termination payment to entity policy. We noted no exceptions.

Exceptions: None.

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

We obtained management's representation that all third-party payroll related amounts were paid timely and accurately.

Exceptions: None

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

Using those selected under procedure #9A, we obtained the required documentation.

i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

We noted one exception.

Exceptions: See above.

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

Management asserted no changes to the policy were made during the fiscal period.

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

We inquired of management and noted that the Secretary/Treasurer was appointed the designee.

Exceptions: None

11) Debt Service

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

We obtained a listing from management and management's representation the listing is complete. We noted one new debt instrument issued and obtained the related documentation. We noted no exceptions with the approval.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

We obtained a listing from management and management's representation the listing is complete. We selected one of the bond/notes listed and obtained the related documentation. We noted no exceptions.

Exceptions: None

12) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management listed no misappropriations.

B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

We observed the required notice posted on the premises and the entity's website.

Exceptions: None

13) Information Technology Disaster Recovery/Business Continuity

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

A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

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

C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267 . The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

14) Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, we obtained sexual harassment training documentation from management. We noted no exceptions.

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

We noted no exceptions.

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

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

ii. Number of sexual harassment complaints received by the agency;

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

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

v. Amount of time it took to resolve each complaint.

We noted no exceptions.

Management's Response: We will take the auditor's comments under advisement and take corrective action where the cost of doing so does not exceed the benefit.

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

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

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

BOSCH & STATHAM, LLC
Bosch & Statham
Ruston, Louisiana
June 29, 2026

Scott Davidson
President

Dwayne R. Woodard
Secretary-Treasurer

Claiborne Parish Police Jury

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June 29, 2026

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CORRECTIVE ACTION PLAN

2025-001 Internal Control Deficiencies - Office of Homeland Security

Responsible Official: Dwayne R. Woodard, Secretary-Treasurer

The Claiborne Parsh Police Jury will continue to provide additional support and training to the bookkeeper to hopefully enhance their understanding of accounting practices, adequate record keeping and grantor requirements to help prevent such problems from occurring in the future. The Police Jury/OEP will also review its hiring and onboarding process to ensure that future hires possess the necessary qualifications and experience deemed necessary for that office and will implement regular performance evaluations and the offering of professional development opportunities to maintain a high standard of financial management in that office.

Management's Response to the Independent Accountant's Report on Applying Agreed-Upon Procedures (Statewide AUPs)

The Claiborne Parish Police Jury will consider the auditor's comments and will act as considered necessary on the 2025 exceptions that were noted. However, due to limited funds and staff it may not be feasible to implement all best practices.

CLAIBORNE PARISH POLICE JURY

Dwayne R. Woodard
Secretary-Treasurer