

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)

Columbia, Louisiana

Financial Statements

For the Year Ended December 31, 2025

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

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For the Year Ended December 31, 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**Board of Directors
Columbia Heights Sewerage District No. 1
Columbia, Louisiana**

We have reviewed the accompanying financial statements of the **Columbia Heights Sewerage District No. 1** (the District), a component unit of Caldwell 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 District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for them to be in accordance with accounting principles generally accepted in the United States of America.

**Board of Directors
Columbia Heights Sewerage District No. 1
Columbia, Louisiana**

Supplementary Information

The accompanying schedule of compensation, reimbursements, benefits, and other payments to agency head and board of commissioners and the schedule of prior year findings are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

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

Report on Other Legal and Regulatory Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated August 31, 2026, on the results of our agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance.

Woodland & Associates

(A Professional Accounting Corporation)
Monroe, Louisiana

August 31, 2026

BASIC FINANCIAL STATEMENTS

Statement A

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Statement of Financial Position
As of December 31, 2025

Assets

Current assets

Cash	\$	602,032
Prepaid Insurance		4,323
Accounts receivable		24,734
Investments		1,217,160
Other Assets		753
Total current assets		<u>1,849,002</u>

Noncurrent assets

Restricted cash		163,894
Property, plant, and equipment, net		<u>1,442,261</u>
Total noncurrent assets		<u>1,606,156</u>
Total assets	\$	<u><u>3,455,158</u></u>

Liabilities

Current liabilities

Accounts payable	\$	4,046
Accrued Interest Payable		1,347
Payroll taxes payable		1,295
Customer deposits		24,405
Revenue bonds payable - current		<u>33,942</u>
Total current liabilities		<u>65,035</u>

Noncurrent liabilities - revenue bonds payable

Total liabilities	\$	<u><u>1,453,666</u></u>
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Net Position

Net investment in capital assets	\$	152,490
Restricted by revenue bonds		163,894
Unrestricted		<u>1,685,108</u>
Total net position	\$	<u><u>2,001,492</u></u>

See accompanying notes and independent accountant's review report.

Statement B**COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1**
(A Component Unit of Caldwell Parish Police Jury)

Columbia, Louisiana

Statement of Activities
For the Year Ended December 31, 2025**Operating Revenue**

Sewer service fees	\$	316,610
Connection fees		1,700
Total operating revenue		<u>318,310</u>

Operating Expenses

Depreciation	94,892
Salaries	62,062
Payroll taxes	5,238
Utilities and telephone	36,733
Contract labor	23,978
Insurance	15,937
Materials and supplies	14,443
Repair and maintenance	12,896
Health insurance	8,110
Office expense	7,960
Lab tests	5,993
Commissioners fees	5,600
Gasoline and truck expense	3,214
Collection expense	2,316
Accounting and audit	2,205
License and permits	1,931
Other operating expenses	605
Total operating expenses	<u>304,113</u>

Operating Income14,197**Non-Operating Revenue (Expenses)**

Property taxes and state revenue sharing	59,495
Interest expense	(27,019)
Interest income	10,929
Other revenue	1,357
Total non-operating revenue (expenses)	<u>44,763</u>

Change In Net Position	<u>58,960</u>
Net Position - Beginning	<u>1,942,532</u>
Net Position - Ending	\$ <u>2,001,492</u>

See accompanying notes and independent accountant's review report.

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Statement C

Statements of Cash Flows

As of and for the Years Ended December 31,

Cash flow from operating activities	
Receipts from customers	\$ 319,864
Customer deposit receipts, net	2,480
Payments to suppliers	(137,024)
Payments to employees and board members	(75,069)
Net cash provided by operating activities	<u>110,252</u>
Cash flows from capital financing activities	
Principal payment on revenue bonds	(34,583)
Interest payment on revenue bonds	(27,019)
Net cash used by capital financing activities	<u>(61,602)</u>
Cash flows from non-capital financing activities	
Property tax receipts	57,618
State revenue sharing receipts	1,877
Net cash provided by non-capital financing activities	<u>59,495</u>
Cash flows from investing activities	
Interest income	10,929
Increase in investments	(10,868)
Purchase of equipment	(11,888)
Net cash provided by investing activities	<u>(11,827)</u>
Net decrease in cash	96,318
Cash at beginning of year	669,609
Cash at end of year	<u><u>\$ 765,927</u></u>
Reconciliation of operating income to net cash provided by operating activities	
Operating Income	\$ 14,198
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	94,892
Decrease in accounts receivable	(1,554)
Decrease in accounts payable	(703)
Increase in payroll withholdings payable	421
Increase in customer meter deposits	2,998
Net cash provided by operating activities	<u>\$ 110,252</u>
Cash shown on Statement of Net Position	
Cash and cash equivalents	600,965
Restricted cash	164,962
Total cash	<u><u>\$ 765,926</u></u>

See accompanying notes and independent accountant's review report.

NOTES TO THE FINANCIAL STATEMENTS

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

Introduction

Columbia Heights Sewerage District No. 1 (the "District") was created by the Caldwell Parish Police Jury on August 21, 1977, as authorized by Louisiana Revised Statute 33:3881. The District is governed by a five-member board appointed by the police jury. The District's commissioners receive \$100 per meeting attended. The District is responsible for maintaining and operating a sewerage collection and disposal system within the boundaries of the District. The District serves approximately 494 customers and has two part-time employees.

GASB Statement No. 14, The Reporting Entity, and No. 39, Determining Whether Certain Organizations Are Component Units - an amendment of GASE Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of these statements, the District is considered a component unit of Caldwell Parish Police Jury. As a component unit, the accompanying financial statements may be included within the reporting of the primary government, either blended into those financial statements or separately reported as a discrete component unit.

Note 1 – Summary of Significant Accounting Policies

A. Financial Statements

Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, provides that special-purpose governments engaged only in business-type activities should present only the financial statements required for enterprise funds. For these governments, basic financial statements and required supplemental information (RSI) consist of:

- (1) Management discussion and analysis (MD&A)
- (2) Statement of net position
- (3) Statement of revenue, expenses, and changes in net position
- (4) Statement of cash flows
- (5) Notes to the financial statements
- (6) Other RSI, if applicable

B. Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The District is a special-purpose government engaged only in business-type activities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Enterprise fund statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services in connection with the fund's principal ongoing operation. The operating revenue of the District has sewer service fees, tap fees, and connection fees. Operating expenses for enterprise funds include the costs of the services, administrative expenses, and depreciation of capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

D. Cash and Cash Equivalents

Cash and restricted cash include amounts in interest and non-interest bearing demand deposits, with original maturities of 90 days or less. State law limits the District's credit risk by restricting the District's investments to collateralized certificates of deposits, and government-backed securities, etc.

E. Investments

Investments at December 31, 2025, consist of nonnegotiable certificates of deposit with original maturities that exceed 90 days that are reported in the accompanying financial statements at cost. The District's interest rate risk is limited by the investment of funds for periods not to exceed 12 months.

F. Receivables

Accounts receivable consists of amounts due from customers for sewer service provided prior to year end. Receivables are generally shown net of an allowance for uncollectible accounts. These statements contain no provision for uncollectible accounts. The District is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole. Past due accounts are written off when they are considered uncollectible by management.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. For the year ended December 31, 2025, taxes of 4.31 mills were levied on property with assessed valuation totaling approximately \$15,779,124, for maintenance and

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

operation of the sewerage district. The property taxes are collected by the Caldwell Parish Sheriff and remitted to the District on a monthly basis. The Louisiana Industrial Ad Valorem Tax Exemption program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the year ended December 31, 2025, there were no such exemptions in effect that reduced the District's property tax revenue.

G. Restricted Assets

Certain resources set aside to meet requirements in connection with the 2016 Sewer Revenue Bonds are classified as restricted assets on the Statement of Financial Position because their use is limited. It is the policy of the District to first use nonrestricted assets when both restricted and nonrestricted assets are available.

H. Capital Assets

Capital assets, which include the sewerage system, buildings, improvements and equipment, are reported in the enterprise fund financial statements. All of the District's capital assets are capitalized at historical cost. The District maintains a threshold level of \$1,000 or more for capitalizing assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets are depreciated using the straight-line method over the following useful lives:

	Estimated <u>Lives</u>
Infrastructure – sewerage system and improvements	25 years
Buildings and equipment	5 – 25 years
Equipment	5 – 10 years

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

I. Long-term Liabilities

Long-term debt such as revenue bonds payable are reported as noncurrent liabilities on the statement of net position.

H. 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 certain reported amounts of assets and liabilities, disclosures, and revenue, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 – Cash

At December 31, 2025, the District has cash and restricted cash and investments (book balance) as follows:

Non-interest bearing checking accounts	\$ 522,482
Saving account	78,483
Investments – certificates of deposit	<u>1,217,160</u>
Total	<u>\$ 1,818,125</u>

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 always equal the amount on deposit with the fiscal agent. At December 31, 2025, the District has \$1,990,903 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance and \$1,532,294 of pledged securities held by an unaffiliated bank in the name of the fiscal agent bank.

Note 3 – Accounts Receivable

At December 31, 2025, the District has net receivables as follows:

Sewer service fees	\$ 24,734
Allowance for uncollectible accounts	<u>-</u>
Net receivables	<u>\$ 24,734</u>

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 4 – Capital Assets

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

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025
Capital assets not being depreciated				
Land	\$ 35,517	-	-	\$ 35,517
Capital assets being depreciated				
Building	1,750	-	-	1,750
Equipment	139,571	\$ 11,888	-	151,459
Sewer system	2,604,489	-	-	2,604,489
Total capital assets being depreciated	2,745,810	11,888	-	2,757,698
Less: accumulated depreciation for				
Sewer system	1,152,555	83,766	-	1,236,321
Buildings	1,126	70	-	1,196
Equipment	102,381	11,056	-	113,437
Total accumulated depreciation	1,256,062	94,892	-	1,350,954
Total assets being depreciated, net	1,489,748	(83,004)	-	1,406,744
Total capital assets	\$1,525,265	\$ (83,004)	-	\$1,442,261

Depreciation expense of \$94,892 for the year ended December 31, 2025 is reported in the statement of revenue, expenses, and changes in net position.

Note 5 – Revenue Bonds Payable

On October 13, 2017, the District issued \$1,682,000 in Sewer Revenue Bonds, Series 2016. The bonds were issued in series R-1 in the amount of \$1,391,000 and R-2 in the amount of \$291,000. The bonds were purchased by the United States Department of Agriculture (USDA) and principal was advanced to the District in amounts needed to repay the principal and interest due on two different series of bond anticipation notes and to provide financing for a portion of the costs of constructing and acquiring improvements to the sewage system. Both series of bonds bear interest at 1.875% and are payable over a 40-year period in monthly installments of principal and interest through October 13, 2056. The bonds are secured by a pledge of the income and revenue of the District after the payment of all reasonable and necessary expenses for operating and maintaining the sewer system. USDA has the right to appoint a third party to take possession of the water system and operate, maintain, manage, and control the water system in the event that the District should

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

default on the payment of interest on or principal of the bonds as they become due, or fail to fund the reserve accounts as established in the bond resolution.

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

	Sewer Revenue Bonds Series R-1	Sewer Revenue Bonds Series R-2	Total
Balance at January 1, 2025	\$1,204,536	\$251,978	\$1,456,514
Additions	-	-	-
Reductions	(28,067)	(5,873)	(33,941)
Balance at December 31, 2025	<u>\$1,176,468</u>	<u>\$246,104</u>	<u>\$1,422,573</u>

The following is a summary of the current (due in one year or less) and long-term (due in more than one year) portions of sewer revenue bonds as of December 31, 2025:

Current portion	\$ 33,942
Long-term portion	<u>1,385,832</u>
Total	\$ <u>1,422,573</u>

The principal and interest payments on all debt outstanding are due as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2026	\$ 34,583	\$ 26,377	\$ 60,960
2027	35,237	25,723	60,960
2028	35,904	25,056	60,960
2029	36,583	24,377	60,960
2030-2034	193,556	111,244	304,800
2035-2039	212,564	92,236	304,800
2040-2044	233,439	71,361	304,800
2045-2049	256,364	48,436	304,800
2050-2054	281,540	23,260	304,800
2055-2056	102,802	11,892	114,695
Totals	<u>\$ 1,422,572</u>	<u>\$ 459,961</u>	<u>\$ 1,882,534</u>

COLUMBIA HEIGHTS SEWERAGE NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 6 – Restricted Cash

The letter of conditions issued by the United States Department of Agriculture in connection with the 2016 Sewer Revenue Bond requires the District to make monthly transfers of \$254 per month into a Reserve Fund until \$60,960 has been accumulated therein. The District is also required to deposit \$508 per month into a Contingency Fund. At December 31, 2025, the District has \$61,180 set aside in a Reserve Fund and \$102,714 set aside in the Contingency Fund.

Note 7 – Risk Management

The District purchases commercial insurance to reduce the risk of loss resulting from property damage or liability claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Settlements have not exceeded insurance coverage in any of the past four fiscal years.

Note 8 – Subsequent Events

The District has evaluated subsequent events through August 31, 2026, the date which the financial statements were available to be issued and determined that there were no events that occurred subsequent to the reporting period that are required to be disclosed.

SUPPLEMENTAL INFORMATION SCHEDULES

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Schedule of Compensation, Reimbursements, Benefits, and Other
Payments to Agency Head and Board of Commissioners
For the Year Ended December 31, 2025

Agency Head - Louis Champagne - President	\$ 1,100
Tommy Basco	1,200
Monty Adams, Sr.	1,200
Ronnie Darden	1,200
Laura Roquemore	<u>1,200</u>
Total	<u><u>\$ 5,900</u></u>

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component of Caldwell Parish Police Jury)
Columbia, Louisiana

Schedule of Findings
For the year ended December 31, 2025

2025-001 Inadequate Segregation of Accounting Duties

Criteria or Specific Requirement

Proper internal controls require that accounting duties be performed by separate individuals so that one individual could not perpetrate and conceal errors or irregularities without them being detected by another individual who was performing his or her assigned duties.

Conditions Found

The accounting duties of billing, collecting, depositing, and posting customer payments to customers' accounts are performed by one individual who the District contracts with to provide accounting services.

Cause

Internal controls were not adequately designed and operating regarding the segregation of duties of accounting functions. There are a limited number of accounting personnel due to the small size of the District

Effect

The District's internal control environment could be weakened thus increasing the risk of a material misstatement in the financial statements, as well as the susceptibility to potential fraud.

Recommendation

We recommend incorporating the board members into the internal control environment to at least the greatest degree possible.

Management's Response

It is not economically feasible to correct this deficiency based on the size of the district and its limited revenues. We will incorporate the board commissioners into the internal control environment to at least the greatest degree possible.

Anticipated Completion

As of this date, August 12, 2026

COLUMBIA HEIGHTS SEWERAGE DISTRICT NO. 1
(A Component Unit of Caldwell Parish Police Jury)
Columbia, Louisiana

Summary Status of Prior Year Findings
For the year ended December 31, 2025

The following is a summary of the status of prior year findings included with Ms. Dumas's review report dated May 27, 2025, covering the review engagement of the financial statements of the Columbia Heights Sewerage as of and for the year ended December 31, 2024.

Financial Statement Findings Reported in Accordance with *Government Auditing Standards* for the fiscal year ended 2024.

2024-001 Inadequate Segregation of Accounting Duties (first reported 2000)

Criteria

Internal controls require different people to handle key accounting responsibilities so that no single person can both commit and hide errors or fraud without another employee detecting it through their assigned duties.

Condition

One contracted individual is responsible for all key accounting functions, including billing customers, collecting and depositing payments, and recording payments in customer accounts.

Management's Planned Corrective Action

It is not economically feasible to correct this deficiency based on the size of the District and its limited revenues.

Status

Please refer to Finding 2025 - 001



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Keeping you on course!

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

**To the Board of Commissioners
Columbia Heights Sewerage District No. 1
(A Component Unit of Caldwell Parish Police Jury)
and the Louisiana Legislative Auditor**

We have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date], as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor 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) Public Bid Law

- A. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code), R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Result: No exceptions were identified as a result of this procedure.

2) Code of Ethics for Public Officials and Public Employees

- A. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).
- B. Obtain a list of all employees paid during the fiscal year.
- C. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.
- D. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families.
 - i. Report whether any vendors appear on both lists

Result: No exceptions were identified as a result of this procedure.

3) Budgeting

- A. Obtain a copy of the legally adopted budget and all amendments.
- B. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.
- C. Compare the revenues and expenditures of the final budget to actual revenues and expenditures.
 - i. Report whether actual revenues failed to meet budgeted revenues by 5% or more
 - ii. Report whether actual expenditures failed to meet budgeted revenues by 5% or more

Result: No exceptions were identified as a result of this procedure.

4) Accounting and Reporting

- A. Obtain the list of all disbursements made during the fiscal year.
- B. Randomly select six disbursements and obtain documentation from management for these disbursements.
- C. Compare the selected disbursements to the supporting documentation, and:
 - i. report whether the six disbursements agree to the amount and payee in the supporting documentation
 - ii. report whether the six disbursements are coded to the correct fund and general ledger account
 - iii. Report whether the six disbursements were approved in accordance with management's policies and procedures

Result: No exceptions were identified as a result of this procedure.

5) Meetings

- A. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Result: No exceptions were identified as a result of this procedure.

6) Debt

- A. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Result: No exceptions were identified as a result of this procedure.

7) Advances and Bonuses

- A. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Result: No exceptions were identified as a result of this procedure.

8) State Audit Law

- A. Report whether the agency provided for a timely report in accordance with R.S. 24:513.
- B. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Result: No exceptions were identified as a result of this procedure.

9) Prior – Year Comments

- A. Obtain and report management’s representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Result: In the prior report, dated May 27, 2025, included one finding. That finding has not been resolved by management.

Management’s Responses to Results

We will consider the results of the agreed-upon procedures report and take action as deemed necessary and feasible.

Restriction on Use

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. 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 the District’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.

Woodard & Associates

(A Professional Accounting Corporation)
Monroe, Louisiana

August 31, 2026