



**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2025**



CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA

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COLUMBIA, LOUISIANA

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INDEPENDENT AUDITOR’S REPORT

The Honorable Clay Bennett  
Caldwell Parish Sheriff  
Columbia, Louisiana

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Caldwell Parish Sheriff’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Sheriff as of June 30, 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 Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Caldwell Parish Sheriff’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.

***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 *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



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# ***Caldwell Parish Sheriff***

***March 26, 2026***

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internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Caldwell Parish Sheriff'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 Caldwell Parish Sheriff'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 information listed below be presented to supplement the basic financial statements.

- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)
- Schedule of Changes in Net OPEB Liability – Retiree Healthcare Plan
- Schedule of Net Pension Liability Data – Cost Sharing Retirement Systems
- Schedule of Employer Contributions – Cost Sharing Retirement Systems

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 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 statement 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 Caldwell Parish Sheriff's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and is not a required part of the basic financial statements.

***Caldwell Parish Sheriff***

***March 26, 2026***

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- Combining Schedules – Custodial Funds
- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The other supplemental 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 March 26, 2026, on our consideration of the Caldwell Parish Sheriff'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 Caldwell Parish Sheriff'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 the Caldwell Parish Sheriff's internal control over financial reporting and compliance.



Rozier, McKay & Willis  
Certified Public Accountants  
March 26, 2026

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2025**

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <i><u>Assets</u></i>                         |                                    |
| Cash and Cash Equivalents                    | \$ 1,444,649                       |
| Accounts Receivable                          | 587,050                            |
| Subscription Based Technology                | 146,121                            |
| Capital Assets:                              |                                    |
| Non-Depreciable                              | 6,000                              |
| Depreciable                                  | <u>2,825,200</u>                   |
| Total Assets                                 | <u>5,009,020</u>                   |
| <i><u>Deferred Outflows of Resources</u></i> |                                    |
| Pension Funding Deferrals                    | 1,597,691                          |
| OPEB Funding Deferrals                       | 490,347                            |
| Total Deferred Outflows                      | <u>2,088,038</u>                   |
| <i><u>Liabilities</u></i>                    |                                    |
| Accounts Payable                             | 506,834                            |
| Long Term Liabilities                        |                                    |
| Net Post Employment Benefit Obligation       | 5,274,085                          |
| Net Pension Liability                        | 2,604,720                          |
| Subscription Based Technology Obligations    | 150,011                            |
| Bonds Payable                                |                                    |
| Due Within One Year                          | 110,000                            |
| Noncurrent Portion                           | <u>1,450,000</u>                   |
| Total Liabilities                            | <u>10,095,650</u>                  |
| <i><u>Deferred Inflows of Resources</u></i>  |                                    |
| Pension Funding Deferrals                    | 322,170                            |
| OPEB Funding Deferrals                       | 3,503,732                          |
| Total Deferred Inflows                       | <u>3,825,902</u>                   |
| <i><u>Net Position</u></i>                   |                                    |
| Net Investment in Capital Assets             | 1,271,200                          |
| Net Position - Unrestricted                  | <u>(8,095,694)</u>                 |
| Total Net Position                           | <u>\$ (6,824,494)</u>              |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

|                               | Expenses      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|-------------------------------|---------------|-------------------------|--|--|--|
| Governmental Activities:      |               |                         |  |  |  |
| Public Safety                 | \$ 10,412,702 | \$ 7,482,781            | \$ 321,899                               | \$ 100,000                             | \$ (2,508,022)   |
| Interest on Long-Term Debt    | 76,856        | -                       | -  | -                                      | (76,856)   |
|                               |               |                         |  |  |  |
| Total Governmental Activities | \$ 10,489,558 | \$ 7,482,781            | \$ 321,899                               | \$ 100,000                             | \$ (2,584,878)   |

|   |                |
|---|----------------|
| General Revenues:                                 |                |
| Property Tax Levied for Public Safety             | \$ 1,894,490   |
| State Revenue Sharing                             | 46,179         |
| Miscellaneous                                     | 36,384         |
| Other   | 210,897        |
| Total General Revenues                            | 2,187,950      |
| Changes in Net Position                           | (396,928)      |
| Net Position - Beginning - As Originally Reported | (6,542,566)    |
| Prior Period Adjustment                           | 115,000        |
| Net Position - Beginning - As Restated            | (6,427,566)    |
| NET POSITION - ENDING                             | \$ (6,824,494) |

The accompanying notes are an integral part of this financial statement.



**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**Balance Sheet, Governmental Funds**  
**June 30, 2025**

|                                     | <u>General<br/>Fund</u>    |
|-------------------------------------|----------------------------|
| <u>Assets</u>                       |                            |
| Cash and Cash Equivalents           | \$ 1,444,649               |
| Accounts Receivable                 | <u>587,050</u>             |
| Total Assets                        | <u><u>\$ 2,031,699</u></u> |
| <br>                                |                            |
| <u>Liabilities and Fund Balance</u> |                            |
| <br>                                |                            |
| <u>Liabilities</u>                  |                            |
| Accounts Payable                    | \$ 506,834                 |
| Total Liabilities                   | <u>506,834</u>             |
| <br>                                |                            |
| <u>Fund Balance</u>                 |                            |
| Unassigned                          | <u>1,524,865</u>           |
| Total Liabilities and Fund Balance  | <u><u>\$ 2,031,699</u></u> |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**JUNE 30, 2025**

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

*Amounts reported for governmental activities in the Statement of Net Position are  
different because:*

|   |                              |
|---|------------------------------|
| Fund Balance, Governmental Funds:   | \$ 1,524,865                 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.  | 2,831,200                    |
| Subscriptions to technology solutions used in governmental activities are not financial resources and therefore are not reported in the funds.  | 146,121                      |
| Long-term obligations are not due and payable in the current period and therefore are not reported in the fund statements:  |                              |
| Current Portion of Long Term Debt   | (110,000)                    |
| Long term Portion of Long Term Debt   | (1,450,000)                  |
| Net OPEB Obligation   | (5,274,085)                  |
| Net Pension Liability   | (2,604,720)                  |
| Subscription Based Technology Obligations   | (150,011)                    |
| The net effect of deferred outflows of resources and deferred inflows of resources related to pensions do not require the use of current financial resources and therefore are not reported in the funds. | (1,737,864)                  |
| Net Position of Governmental Activities   | <u><u>\$ (6,824,494)</u></u> |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended June 30, 2025**

|  | <u>General<br/>Fund</u>    |
|--|----------------------------|
| <b><u>Revenues</u></b>                               |                            |
| Ad Valorem Taxes                                     | \$ 1,894,490               |
| Intergovernmental Revenue                            |                            |
| State Grants:  |                            |
| Grants   | 113,634                    |
| State Supplemental Pay                               | 308,265                    |
| State Revenue Sharing                                | 46,179                     |
| Miscellaneous  | 36,384                     |
| Fees, Charges & Commissions for Services             |                            |
| Civil & Criminal Fees                                | 56,585                     |
| Housing Prisoners                                    | 5,706,143                  |
| Commission from Commissary and Telephone             | 1,698,492                  |
| Charges for Services                                 | 21,561                     |
| Other  | <u>210,897</u>             |
| TOTAL REVENUES                                       | 10,092,630                 |
| <br>   |                            |
| <b><u>Expenditures</u></b>                           |                            |
| Public Safety:                                       |                            |
| Personnel Services and Related Benefits              | 5,949,741                  |
| Operating Services                                   | 1,556,598                  |
| Materials and Supplies                               | 2,571,053                  |
| Travel and Other Charges                             | 17,176                     |
| Debt Service   | 186,856                    |
| Capital Outlay                                       | <u>93,358</u>              |
| TOTAL EXPENDITURES                                   | 10,374,782                 |
| <br>   |                            |
| Excess (Deficiency) of Revenues Over<br>Expenditures | (282,152)                  |
| <br>   |                            |
| Fund Balance - Beginning of the Year                 | <u>1,807,017</u>           |
| <br>   |                            |
| FUND BALANCE - END OF THE YEAR                       | <u><u>\$ 1,524,865</u></u> |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
To the Statement of Activities**

*Amounts reported for governmental activities in the Statement of Activities  
are different because:*

|  |                  |                     |
|--|------------------|---------------------|
| Net change in fund balances - total governmental funds   |                  | \$ (282,152)        |
| Some transactions reported in the statement of activities do not require the use of current financial resources. Accordingly, a timing difference exists between when transactions affect the governmental funds and government-wide activities.                                       |                  | (3,890)             |
| Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.   |                  |                     |
| Expenditures for capital assets  | 93,358           |                     |
| Less current year depreciation   | <u>(182,572)</u> |                     |
|  |                  | (89,214)            |
| Payments of long-term debt, including contributions to the OPEB obligation, are reported as expenditures in governmental funds. However, these amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities: |                  |                     |
| Changes in Other Post Employment Benefits  |                  | 112,509             |
| Change in Net Pension Liability  |                  | (244,181)           |
| Bonds Payable  |                  | <u>110,000</u>      |
| Changes in net position of governmental activities   |                  | <u>\$ (396,928)</u> |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**FIDUCIARY FUNDS**

All of the fiduciary funds are classified as custodial funds. These funds account for assets held by the sheriff department in a trust or agency capacity.

**TAX COLLECTOR FUND**

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the Sheriff will serve as the collector of state and parish taxes and fees to the appropriate taxing bodies. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

**FINES FUND**

The Fines Fund is a depository for collection of funds for court and ticket fines. Payments of these collections to recipients are made in accordance with applicable laws.

**INMATE FUND**

The Inmate Trust Fund accounts for funds of inmates that are used for personal items purchased by the inmates at the concessions store located at the detention center. Remaining balances to the credit of a prisoner are refunded upon release or transfer to another prison.

**CIVIL FUND**

The Civil Fund is a depository for collection of funds in civil suits, sheriff's sales, and garnishments. Payments of these collections to recipients are made in accordance with applicable laws.

**WORK RELEASE FUND**

The Work Release Fund accounts for funds of inmates that are earned by those eligible to participate in work release. Remaining balances to the credit of a prisoner are refunded upon release or transfer to another prison.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**Statement of Fiduciary Net Position**  
**June 30 , 2025**

|  | Tax<br>Collector<br>Fund   | Civil<br>Fund           | Fines<br>Fund            | Inmate<br>Fund           | Work Release<br>Fund    | Total                      |
|--|----------------------------|-------------------------|--------------------------|--------------------------|-------------------------|----------------------------|
| <b><u>ASSETS</u></b>                                 |                            |                         |                          |                          |                         |                            |
| Cash and Cash Equivalents                            | \$ 6,880,102               | \$ 4,831                | \$ 134,615               | \$ 243,798               | \$ 43,667               | \$ 7,307,013               |
| Due from Others                                      | -                          | -                       | 149,552                  | -                        | -                       | 149,552                    |
| Internal Balances                                    | 23,527                     | 7,452                   | -                        | -                        | -                       | 30,979                     |
| <b>TOTAL ASSETS</b>                                  | <b><u>6,903,629</u></b>    | <b><u>12,283</u></b>    | <b><u>284,167</u></b>    | <b><u>243,798</u></b>    | <b><u>43,667</u></b>    | <b><u>7,487,544</u></b>    |
| <b><u>LIABILITIES</u></b>                            |                            |                         |                          |                          |                         |                            |
| Internal Balances                                    | 7,452                      | -                       | 23,527                   | -                        | -                       | 30,979                     |
| <b>TOTAL LIABILITIES</b>                             | <b><u>7,452</u></b>        | <b><u>-</u></b>         | <b><u>23,527</u></b>     | <b><u>-</u></b>          | <b><u>-</u></b>         | <b><u>30,979</u></b>       |
| <b><u>NET POSITION</u></b>                           |                            |                         |                          |                          |                         |                            |
| Restricted for:                                      |                            |                         |                          |                          |                         |                            |
| Individuals, Organizations, and<br>Other Governments | 6,896,177                  | 12,283                  | 260,640                  | 243,798                  | 43,667                  | 7,456,565                  |
| <b>TOTAL NET POSITION</b>                            | <b><u>\$ 6,896,177</u></b> | <b><u>\$ 12,283</u></b> | <b><u>\$ 260,640</u></b> | <b><u>\$ 243,798</u></b> | <b><u>\$ 43,667</u></b> | <b><u>\$ 7,456,565</u></b> |

The accompanying notes are an integral part of this financial statement.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**FIDUCIARY FUND TYPES - CUSTODIAL FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|   | Tax<br>Collector<br>Fund | Civil<br>Fund | Fines<br>Fund  | Inmate<br>Fund   | Work Release<br>Fund | Total             |
|---|--------------------------|---------------|----------------|------------------|----------------------|-------------------|
| <b>ADDITIONS</b>                                  |                          |               |                |                  |                      |                   |
| Deposits:   |                          |               |                |                  |                      |                   |
| Fines and Costs                                   | \$ -                     | \$ -          | \$ 187,400     | \$ -             | \$ -                 | \$ 187,400        |
| Sheriff's Sales                                   | -                        | 16,391        | -              | -                | -                    | 16,391            |
| Garnishments                                      | -                        | 43,374        | -              | -                | -                    | 43,374            |
| Other Deposits                                    | 205,263                  | -             | -              | -                | -                    | 205,263           |
| Taxes, Fees, Etc. paid to Tax Collector           | 10,267,766               | -             | -              | -                | -                    | 10,267,766        |
| Interest Earned                                   | 6,413                    | -             | -              | -                | -                    | 6,413             |
| Inmate Deposits                                   | -                        | -             | -              | 1,453,005        | 377,682              | 1,830,687         |
| <b>TOTAL ADDITIONS</b>                            | <b>10,479,442</b>        | <b>59,765</b> | <b>187,400</b> | <b>1,453,005</b> | <b>377,682</b>       | <b>12,557,294</b> |
| <b>REDUCTIONS</b>                                 |                          |               |                |                  |                      |                   |
| Deposits Settled To:                              |                          |               |                |                  |                      |                   |
| Sheriff's General Fund                            | 1,936,433                | 3,365         | -              | -                | -                    | 1,939,798         |
| Police Jury                                       | 1,799,259                | -             | -              | -                | -                    | 1,799,259         |
| School Board                                      | 3,173,936                | -             | -              | -                | -                    | 3,173,936         |
| Library   | 433,574                  | -             | -              | -                | -                    | 433,574           |
| Assessor  | 489,345                  | -             | -              | -                | -                    | 489,345           |
| Columbia Heights Sewer District                   | 59,384                   | -             | -              | -                | -                    | 59,384            |
| Gravity Drainage District                         | 202,532                  | -             | -              | -                | -                    | 202,532           |
| Kelly Water District                              | 53,626                   | -             | -              | -                | -                    | 53,626            |
| Tensas Basin Levee District                       | 129,125                  | -             | -              | -                | -                    | 129,125           |
| 37th Judicial District                            | -                        | -             | -              | -                | -                    | -                 |
| District Attorney                                 | -                        | -             | -              | -                | -                    | -                 |
| Clerk of Court                                    | -                        | 6,751         | -              | -                | -                    | 6,751             |
| Indigent Defender Board                           | -                        | -             | -              | -                | -                    | -                 |
| Attorneys, Appraisers, Etc.                       | -                        | -             | -              | -                | -                    | -                 |
| Other Settlements                                 | 373,844                  | 46,745        | 148,116        | -                | -                    | 568,705           |
| Withdrawals by/for Inmates                        | -                        | -             | -              | 1,337,004        | 384,573              | 1,721,577         |
| <b>TOTAL REDUCTIONS</b>                           | <b>8,651,058</b>         | <b>56,861</b> | <b>148,116</b> | <b>1,337,004</b> | <b>384,573</b>       | <b>10,577,612</b> |
| Net Increase (Decrease) in Fiduciary Net Position | 1,828,384                | 2,904         | 39,284         | 116,001          | (6,891)              | 1,979,682         |
| Fiduciary Net Position - Beginning                | 5,067,793                | 9,379         | 221,356        | 127,797          | 50,558               | 5,476,883         |
| Fiduciary Net Position - Ending                   | \$ 6,896,177             | \$ 12,283     | \$ 260,640     | \$ 243,798       | \$ 43,667            | \$ 7,456,565      |

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through establishment of neighborhood watch programs, anti-drug abuse programs, etc. In addition, when requested, the Sheriff provides assistance to other law enforcement agencies within Caldwell and surrounding parishes.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Caldwell Parish Sheriff have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with Governmental Accounting Standards.

**B. REPORTING ENTITY**

GASB established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Caldwell Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described in GASB standards, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, the Sheriff includes all funds and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report includes all funds which are controlled by or dependent upon the Caldwell Parish Sheriff.



CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**C. BASIC FINANCIAL STATEMENTS - GOVERNMENT - WIDE STATEMENTS**

The Government-Wide Financial Statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the Sheriff as a whole.

These statements include all the financial activities of the Sheriff, except for fiduciary funds. Fiduciary activities are reported in a separate presentation at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; net investment in capital assets, net of any related debt; restricted net position; and unrestricted net position.

**D. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS**

The financial transactions of the Sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the Sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into two categories; governmental and fiduciary. Each category, in turn, is divided into separate “fund types”. Governmental funds are used to account for a government’s general activities, where the focus of attention is on the providing of services to the public. Fiduciary funds are used to account for assets held for others. The Sheriff’s current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the Sheriff are described as follows:

**Government Fund Types**

**General Fund** - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sheriff and is used to account for the operations of the Sheriff’s office and Caldwell Parish Jail. The various fees and charges due to the Sheriff’s office are accounted for in this fund. General operating expenditures are paid from this fund. The general fund is the only fund classified as a major fund.

**Fiduciary Funds** - The fiduciary funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Government-Wide Financial Statements**

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB.

**Fund Financial Statements**

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Caldwell Parish Sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Those revenues susceptible to accrual include ad valorem taxes, state revenue sharing, interest revenue, commissions, and charges for services. Federal, state and local aid and grants are recorded when the Sheriff is entitled to the funds.

**Revenues**

Ad Valorem taxes and the related state revenue sharing are recorded as revenue in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the record of mortgages. Louisiana Revised Statutes requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Based on the above criteria, ad valorem taxes; state revenue sharing; intergovernmental revenues; and fees, charges, and commissions for services are treated as susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Sheriff.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
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FOR THE YEAR ENDED JUNE 30, 2025

**E. MEASUREMENT FOCUS/BASIS OF ACCOUNTING – Continued**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

**F. BUDGETARY ACCOUNTING**

Formal budgetary accounting is employed as a management control. The Caldwell Parish Sheriff prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Sheriff. All Budget appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments.

**G. ENCUMBRANCES**

Encumbrance accounting is not used in the Sheriff's operations.

**H. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the sheriff must deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**I. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the Sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Depreciation</u>  | <u>Estimated Lives</u> |
|----------------------|------------------------|
| Vehicles             | 5 Years                |
| Furniture & Fixtures | 5-7 Years              |
| Buildings            | 15-40 Years            |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
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FOR THE YEAR ENDED JUNE 30, 2025

**J. RISK MANAGEMENT**

The Sheriff's office is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Louisiana law provides that the Sheriff may join with other Sheriffs to form an interlocal risk management agency for the development and administration of an interlocal risk management program. The Caldwell Parish Sheriff has joined together with other Sheriffs to form the Louisiana Sheriff's Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for Louisiana Sheriffs. The Sheriff pays an annual premium to the pool for its general and professional liability insurance coverage.

In addition to the above, the Sheriff has obtained commercial insurance for all the aforementioned risks and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**K. COMPENSATORY TIME**

Compensatory Time (K-time) is defined as paid leave earned in lieu of overtime wages as authorized by federal law. K-Time shall be earned for any pre-approved work performed in excess of 84 hours in a 14-day work cycle for enforcement employees (herein described as criminal corrections) or any work week for non-enforcement employees (herein defined as dispatchers, civil and tax). All executive and administrative personnel are paid a salary for which no overtime is paid. Days off (days not worked, either regularly scheduled off sick leave, holiday leave, vacation leave or comp time leave) do not count as days or time worked. Comp time will be earned at a rate of 1.5 hours for 1 hour of extra time over regular hours worked. An employee cannot accumulate over 100 hours comp time. Comp time is not compensatory upon separation of employment.

**L. BAD DEBTS**

Uncollectible accounts receivable are charged directly against earnings when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by generally accepted accounting principles. Management feels all receivables at year end are collectable and no allowance for bad debts is necessary.

**M. ESTIMATES**

The preparation of the 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**N. INVESTMENTS**

Under state law, the Sheriff may invest in United States bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. The Sheriff reports United States Treasury bills and notes as investments.

CALDWELL PARISH SHERIFF  
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FOR THE YEAR ENDED JUNE 30, 2025

**O. VACATION AND SICK LEAVE**

Employees earn two weeks of noncumulative vacation leave and one week of noncumulative sick leave each year. There are no accumulated or vested benefits relating to vacation and sick leave that require accrual or disclosure to conform with generally accepted accounting principles.

**P. EQUITY CLASSIFICATIONS - GOVERNMENT-WIDE STATEMENTS**

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. The Sheriff reports three categories of net position, as follows:

- **Net Investment in capital assets** - consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- **Restricted net position** - net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Sheriff's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- **Unrestricted net position** - consists of all other net position that does not meet the definition of the above two components and is available for general use by the Sheriff.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, management applies unrestricted net position first, unless a determination is made to use restricted net position. The Sheriff's policy concerning which to apply first varies with the intended use and legal requirements. Management typically makes this decision on a transactional basis at the incurrence of the expenditure.

**Q. FUND EQUITY OF FUND FINANCIAL STATEMENTS**

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned - represents balances that are constrained by the Sheriff's intent to be used for specific purposes but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**Q. FUND EQUITY OF FUND FINANCIAL STATEMENTS – Continued**

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

**S. PENSION PLANS**

The Caldwell Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

**T. OTHER POSTEMPLOYMENT BENEFITS**

The Sheriff follows GASB statements which requires the accrual of other postemployment benefits for retired employees. The sheriff has recorded a liability for other postemployment benefits (see Note 10). In the government-wide financial statements, the other postemployment benefits liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

**U. INTERNAL ACTIVITY**

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without expectation of repayment, the transaction is reported as a transfer. Transfers are treated as a source of income by the recipient and as an expense or expenditure by the provider. If repayment is eventually expected to occur, interfund receivables and payables are recorded. In preparing the government-wide financial statements, internal activity is eliminated.

**V. SUPPLEMENTAL WAGES**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits.

**W. ACCOUNTING FOR FIDUCIARY ACTIVITIES**

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Sheriff's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Sheriff to return the funds.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 2 - LEVIED TAXES**

State Law provides initial financing authorization for the levy of an ad valorem tax millage for the law enforcement district. Voters of the district subsequently approved an increase in the ad valorem tax beyond initial authorization. The following is a summary of authorized and levied ad valorem taxes:

|                             | <u>Expiration</u> | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> |
|-----------------------------|-------------------|-------------------------------|---------------------------|
| Law Enforcement District #1 | Indefinite        | 20.67                         | 20.67                     |
| Law Enforcement District #2 | 12/31/2029        | 10.40                         | 10.40                     |

Ad valorem taxes are assessed on a calendar year basis and are due on or before December 31 in the year the tax is levied. Revenues from ad valorem taxes are recognized as revenue in the year billed.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

For the purpose of these financial statements, the Sheriff considers cash and cash equivalents to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

At June 30, 2025, the Sheriff has cash and cash equivalents (book balances) totaling \$8,751,662 as follows:

|                 | <u>Statement of<br/>Net Position</u> | <u>Statement of<br/>Fiduciary Asset<br/>&amp; Liabilities</u> | <u>Total</u>        |
|-----------------|--------------------------------------|---|---------------------|
| Petty Cash      | \$ -                                 | \$ -  | \$ -                |
| Demand Deposits | <u>1,444,649</u>                     | <u>7,307,013</u>  | <u>8,751,662</u>    |
| TOTAL           | <u>\$ 1,444,649</u>                  | <u>\$ 7,307,013</u>   | <u>\$ 8,751,662</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 at all times equal the amount on deposit with the fiscal agent bank. 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. At June 30, 2025, the Sheriff has \$9,203,248 in deposits (collected bank balances). These deposits are secured from risk by \$1,181,499 of federal deposit insurance, irrevocable standby letters of credit from the Federal Home Loan Bank of Dallas in the amount of \$6,395,000, and \$1,645,459 was collateralized by securities by pledging banks in the Sheriff's name. State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

*Interest Rate Risk.* The Sheriff's policy does not address interest rate risk, however, the Sheriff's intention is that the foremost objective of each investment is the preservation of principal.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
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*Custodial Credit Risk.* With respect to deposits, custodial credit risk is the risk that, in the event of bank failure, the Sheriff's deposits may not be returned. Under State law, the Sheriff's deposits must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The fair 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 Sheriff or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

**NOTE 4 - RECEIVABLES**

The receivables at June 30, 2025, are as follows:

| <u>Class of Receivable</u>        | <u>General Fund</u> | <u>Fiduciary Funds</u> |
|-----------------------------------|---------------------|------------------------|
| Commissions from Commissary       | \$ 51,802           | \$ -                   |
| Charges for Services and Programs | 20,662              | -                      |
| State Supplemental Pay            | 49,924              | -                      |
| Housing Prisoners                 | 460,375             | -                      |
| Ad Valorem Tax                    | 4,287               | -                      |
| Fines Fund – Due from Others      | <u>-</u>            | <u>149,552</u>         |
| TOTAL                             | <u>\$ 587,050</u>   | <u>\$ 149,552</u>      |

**NOTE 5 - CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2025 follows:

|   | <u>Balance</u><br><u>June 30,</u><br><u>2024</u> | <u>Additions</u>   | <u>Deletions</u> | <u>Balance</u><br><u>June 30,</u><br><u>2025</u> |
|---|--|--------------------|------------------|--|
| <u>Non-Depreciable Capital Assets</u>   |  |                    |                  |  |
| Land                                    | \$ 6,000   | \$ -               | \$ -             | \$ 6,000   |
| Construction in Progress                | <u>-</u>   | <u>-</u>           | <u>-</u>         | <u>-</u>   |
| Total Non-Depreciable                   | <u>6,000</u>                                     | <u>-</u>           | <u>-</u>         | <u>6,000</u>                                     |
| <u>Capital Assets Being Depreciated</u> |  |                    |                  |  |
| Furniture and Fixtures                  | 257,223  | -                  | -                | 257,223  |
| Buildings and Improvements              | 5,314,659  | -                  | -                | 5,314,659  |
| Vehicles                                | 1,697,159  | 93,358             | -                | 1,790,517  |
| Machinery and Equipment                 | 892,951  | -                  | -                | 892,951  |
| Less Accumulated Depreciation           | <u>(5,247,578)</u>                               | <u>(182,572)</u>   | <u>-</u>         | <u>(5,430,150)</u>                               |
| Total Subject to Depreciation           | <u>2,914,414</u>                                 | <u>(89,214)</u>    | <u>-</u>         | <u>2,825,200</u>                                 |
| Total Net of Depreciation               | <u>\$ 2,920,414</u>                              | <u>\$ (89,214)</u> | <u>\$ -</u>      | <u>\$ 2,831,200</u>                              |



CALDWELL PARISH SHERIFF  
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FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 6 - PAYABLES**

Accounts payable at year end are summarized as follows

|                     | <b>General Fund</b>   |
|---------------------|-----------------------|
| Payable to Vendors  | \$ 360,992            |
| Accrued Liabilities | 16,302                |
| Accrued Salaries    | <u>129,540</u>        |
| <br>Total Payables  | <br><u>\$ 506,834</u> |

**NOTE 7 - PENSION PLAN**

**Sheriffs' Pension and Relief Fund (System)**

**Plan Description** - Substantially all employees of the Caldwell Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Eligible employees are entitled to benefits upon retirement amounting to 3⅓% of average final compensation for each year of creditable service. Eligibility is based on hire dates and lengths of service. Retirement benefit cannot exceed 100% of their final-average salary. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**Funding Policy** - Plan members are required by state statute to contribute 10.25% of their annual covered salary and the Caldwell Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 11.50% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Caldwell Parish Sheriff are established and may be amended by state statute. The Caldwell Parish Sheriff's contributions to the System for the previous three years were equal to the required contributions for each year.

**Financial Summary** – The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at [la.state.la.us](http://la.state.la.us). The plan's fiduciary net position and net pension liability was determined at June 30, 2024 (measurement date and actuarial valuation date) and details are provided as follows:

|   |                      |
|---|----------------------|
| Total Pension Liability                             | \$ 5,698,851,389     |
| Plan Fiduciary Net Position                         | <u>5,094,638,405</u> |
| Net Pension Liability (Asset)                       | 604,212,984          |
| Sheriff's Office's Proportionate Share (Percentage) | <u>0.4311%</u>       |
| Sheriff's Office's Proportionate Share (Amount)     | <u>\$ 2,604,720</u>  |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
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**NOTE 7 - PENSION PLAN - continued**

The Sheriff's Office's share of the net pension liability was determined based on its proportionate share of employer contributions. The net pension liability presented above was not affected by any special funding situations. Changes in the Sheriff's Office's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2024 are provided as follows:

|  |                     |
|--|---------------------|
| Beginning Net Pension Liability          | \$ 3,517,192        |
| Employer Contributions                   | (648,731)           |
| Pension Expense                          | 871,225             |
| Change in Deferred Outflows of Resources | (911,705)           |
| Change in Deferred Inflows of Resources  | <u>(223,261)</u>    |
| Ending Net Pension Liability (Asset)     | <u>\$ 2,604,720</u> |

There were no changes between June 30, 2024 and the Plan's measurement date that are expected to have a significant effect on the Sheriff's Office's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

|  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> | <b>Total (Net)</b> |
|--|---|--|--------------------|
| Differences Between Expected and Actual Experience   | \$ 517,196                                    | \$ 59,151                                    | \$ 458,045         |
| Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments                | -   | 245,750                                      | (245,750)          |
| Changes of Assumptions   | 132,065                                       | -  | 132,065            |
| Changes in Proportion  | 169,996                                       | 17,269                                       | 152,727            |
| Employer Contributions Made After the Measurement Date   | <u>778,434</u>                                | <u>-</u>                                     | <u>778,434</u>     |
| Total Deferrals  | 1,597,691                                     | 322,170                                      | 1,275,521          |
| Deferrals that will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period | <u>(778,434)</u>                              | <u>-</u>                                     | <u>(778,434)</u>   |
| Deferrals Subject to Amortization  | <u>\$ 819,257</u>                             | <u>\$ 322,170</u>                            | <u>\$ 497,087</u>  |

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

|                     |                   |
|---------------------|-------------------|
| Year ended June 30: |                   |
| 2025                | \$ 104,741        |
| 2026                | 699,735           |
| 2027                | (127,165)         |
| 2028                | <u>(180,224)</u>  |
| Total               | <u>\$ 497,087</u> |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 7 - PENSION PLAN - continued**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

|   |   |
|---|---|
| Valuation Date                            | June 30, 2024   |
| Actuarial Cost Method                     | Individual Entry Age Normal Method  |
| Actuarial Assumptions:                    |   |
| Investment Rate of Return (Discount Rate) | 6.85%, net of pension plan investment expense, including inflation  |
| Projected Salary Increases                | 5.00% (2.50% inflation, 2.50% merit)  |
| Mortality Rates                           | <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for disabled annuitants, each with full generational projection using the appropriate MP2019 scale.</p> |
| Cost of Living Adjustments                | The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.  |

Estimates of arithmetic real rates of return for each major asset class based on the Fund's target asset allocation are presented as follows:

| <u>Asset Class</u>                 | <u>Long-Term</u><br><u>Expected Rate of Return</u> |   |
|------------------------------------|--|---|
|                                    | <u>Target Asset</u><br><u>Allocation</u>           | <u>Expected</u><br><u>Real Rate</u><br><u>of Return</u> |
| Equity securities                  | 62%  | 4.29%   |
| Fixed Income                       | 25%  | 1.33%   |
| Alternative investments            | <u>13%</u>   | <u>0.82%</u>  |
| Totals                             | 100%   | 6.44%   |
| Inflation                          |  | <u>2.51%</u>  |
| Expected arithmetic nominal return |  | <u>8.95%</u>  |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 7 - PENSION PLAN - continued**

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund’s liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

|                       | Changes in Discount Rate |                                |                      |
|-----------------------|--------------------------|--------------------------------|----------------------|
|                       | 1% Decrease<br>5.85%     | Current Discount<br>Rate 6.85% | 1% Increase<br>7.85% |
| Net Pension Liability | \$ 5,639,768             | \$ 2,604,720                   | \$ 73,574            |

**NOTE 8 - ON - BEHALF PAYMENTS**

The Sheriff’s office is located in the parish courthouse annex. Expenditures for operation and maintenance of the courthouse annex, as required by Louisiana Law, are paid by the Caldwell Parish Police Jury.

**NOTE 9 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

**General Information about the OPEB Plan**

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

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 9 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS-continued**

*Benefits Provided* – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; or, for employees hired after January 1st, 2012, the earliest of age 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 75% of the original amount at age 65, then to 50% at age 70, though not below amount \$10,000.

*Employees covered by benefit terms* – As of the measurement date June 30, 2025, the following employees were covered by the benefit terms:

|  |     |
|--|-----|
| Inactive employees or beneficiaries currently receiving benefit payments | 15  |
| Inactive employees entitled to but not yet receiving benefit payments    | -   |
| Active employees   | 91  |
|  | 106 |

**Total OPEB Liability**

The Sheriff’s total OPEB liability is \$5,274,085 as of the measurement date June 30, 2025, the end of the fiscal year.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                             |                                     |
|-----------------------------|-------------------------------------|
| Inflation                   | 3.0%                                |
| Salary increases            | 3.0%, including inflation           |
| Prior Discount rate         | 3.93%                               |
| Discount rate               | 5.20%                               |
| Healthcare cost trend rates | Getzen Model, initial trend of 5.5% |
| Mortality                   | Pub-2010/2021                       |

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2025.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 9 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS-continued**

**Changes in the Total OPEB Liability**

|  |              |
|--|--------------|
| Balance at June 30, 2024                           | \$ 5,725,780 |
| Changes for the year:                              |              |
| Service cost                                       | 262,463      |
| Interest   | 230,181      |
| Differences between expected and actual experience | 135,900      |
| Changes in assumptions                             | (989,931)    |
| Benefit payments and net transfers                 | (90,308)     |
| Net changes  | (451,695)    |
| Balance at June 30, 2025                           | \$ 5,274,085 |

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

|                      | <b>1.0% Decrease<br/>(4.20%)</b> | <b>Current Discount<br/>Rate (5.20%)</b> | <b>1.0% Increase<br/>(6.20%)</b> |
|----------------------|----------------------------------|--|----------------------------------|
| Total OPEB liability | \$ 6,114,879                     | \$ 5,274,085                             | \$ 4,599,882                     |

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

|                      | <b>1.0% Decrease<br/>(4.50%)</b> | <b>Current Trend<br/>(5.50%)</b> | <b>1.0% Increase<br/>(6.50%)</b> |
|----------------------|----------------------------------|----------------------------------|----------------------------------|
| Total OPEB liability | \$4,676,486                      | \$5,274,085                      | \$6,012,748                      |

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources**

For the year ended June 30, 2025, the Sheriff recognized OPEB expense of (\$22,201). At June 30, 2025, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experience | \$ 268,854                        | \$ (763,493)                     |
| Changes in assumptions                             | 221,493                           | (2,740,239)                      |
| Total  | \$ 490,347                        | \$ (3,503,732)                   |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 9 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS-continued**

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

| <u>Years ending June 30:</u> |           |
|------------------------------|-----------|
| 2026                         | (514,845) |
| 2027                         | (497,034) |
| 2028                         | (476,279) |
| 2029                         | (511,894) |
| 2030                         | (360,087) |
| Thereafter                   | (653,246) |

**NOTE 10 - TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid is segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds are held pending outcome of the suit. If the taxpayer prevails, the tax collector refunds the amount due, with interest at the rate of 2 percent per annum from the date the funds were received by the tax collector. The following is a summary of changes in the taxes paid under protest as recorded in the Tax Collector Custodial Fund:

|   |                     |
|---|---------------------|
| Balance, June 30, 2024                  | \$ 5,023,278        |
| Additions:                              |                     |
| Taxes                                   | 1,821,738           |
| Interest                                | 5,958               |
| Settlements to Taxing Bodies and Others | <u>          -</u>  |
| Balance, June 30, 2025                  | <u>\$ 6,850,974</u> |

**NOTE 11 - CONTINGENCIES**

Existing conditions that may have financial consequences are referred to as contingencies. Contingencies existing at June 30, 2025 are described as follows:

**Litigation:**

Like most governmental units with extensive and diverse operations, the Sheriff’s Office is occasionally named as a defendant in litigation. The Sheriff’s Office has insurance to protect against the possibility of unfavorable judgments and at year end management does not expect any financial exposure related to litigation.

**Grant Compliance:**

The Sheriff’s Office receives state and federal assistance through various grant programs. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 12– EX-OFFICIO TAX COLLECTOR**

Disclosures related to the Sheriff’s function as ex officio tax collector required by Louisiana Law are presented as follows:

- The amount of cash on hand in the tax collector account at June 30, 2025 was \$6,880,102.
- Taxes collected and taxes assessed that remain uncollected are provided below:

| <u>Taxing Authority</u>     | <u>Taxes Collected</u> | <u>Taxes Paid Under Protest</u> | <u>Taxes Assessed and Uncollected</u> |
|-----------------------------|------------------------|---------------------------------|---------------------------------------|
| Law Enforcement District    | \$ 1,280,243           | \$ 278,352                      | \$ 5,626                              |
| Law Enforcement District    | 643,936                | 140,005                         | 2,830                                 |
| Assessment District         | 457,049                | 99,372                          | 2,009                                 |
| Drainage Dist No. 1 Gravity | 213,372                | 64,764                          | 439                                   |
| Library                     | 441,793                | 96,055                          | 1,942                                 |
| Total Police Jury           | 1,828,196              | 397,488                         | 8,034                                 |
| Total School Board          | 3,257,820              | 708,319                         | 14,317                                |
| Sewerage Dist No. 1         | 60,461                 | -                               | 206                                   |
| Water District Kelly        | 55,457                 | -                               | 1,022                                 |
| Levee Dist Tensas Basin     | 131,320                | 37,383                          | 400                                   |
|                             | <u>\$ 8,369,647</u>    | <u>\$ 1,821,738</u>             | <u>\$ 36,825</u>                      |

**NOTE 13 – LONG-TERM DEBT**

Long-term debt activity for the year ending June 30, 2025 is summarized as follows:

|                              | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Current Portion</u> | <u>Long-Term Portion</u> |
|------------------------------|--------------------------|------------------|-------------------|-----------------------|------------------------|--------------------------|
| <b><u>Long Term Debt</u></b> |                          |                  |                   |                       |                        |                          |
| Revenue and Refunding Bonds  | \$ 1,670,000             | \$ -             | \$ 110,000        | \$ 1,560,000          | \$ 110,000             | \$ 1,450,000             |
| Total                        | <u>\$ 1,670,000</u>      | <u>\$ -</u>      | <u>\$ 110,000</u> | <u>\$ 1,560,000</u>   | <u>\$ 110,000</u>      | <u>\$ 1,450,000</u>      |

In November 2016, the Sheriff issued \$2,440,000 in revenue refunding bonds, the proceeds of which were used to purchase a correctional facility adjacent to the Sheriff’s current facility for \$2,000,000 and the remainder to refund the existing revenue bonds. Security for the bonds is a mortgage on the correctional complex. The following is a summary of bonds payable for the year ended June 30, 2025:

\$2,440,000 Revenue and Refunding Bonds, series 2016. The bonds carry an annual interest rate ranging from 3.0% to 5% maturing December 2037.

\$ 1,560,000



CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 13 – LONG-TERM DEBT - continued**

Future maturities of long-term debt as of June 30, 2025, are as follows:

| <u>Year Ended June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total Payment</u> |
|----------------------------|---------------------|-------------------|----------------------|
| 2026                       | 110,000             | 78,363            | 188,363              |
| 2027                       | 110,000             | 74,788            | 184,788              |
| 2028                       | 115,000             | 70,125            | 185,125              |
| 2029                       | 120,000             | 64,250            | 184,250              |
| 2030                       | 130,000             | 58,000            | 188,000              |
| 2031-2035                  | 745,000             | 184,285           | 929,285              |
| 2036-2037                  | <u>230,000</u>      | <u>16,159</u>     | <u>246,159</u>       |
| Total                      | <u>\$ 1,560,000</u> | <u>\$ 545,970</u> | <u>\$ 2,105,970</u>  |

**NOTE 14 - SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

A new Flex CAD public safety software suite, which includes a Records Management System, Mobile Records and a Jail Management System, has been acquired through arrangements that provide access to the technology and equipment for a period of seven years. In connection with these arrangements, a SBITA liability and an intangible right to use asset have been reported. The SBITA requires seven annual payments of \$31,171. Interest was imputed at a rate of 6.69% resulting in an initial value of \$170,474 that will be amortized over the life of the arrangement.

A summary of the principal and interest amounts for the remaining arrangements includes the following principal and interest payments:

|       | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      |
|-------|-------------------|------------------|-------------------|
| 2026  | \$ 21,135         | \$ 10,036        | \$ 31,171         |
| 2027  | 22,549            | 8,622            | 31,171            |
| 2028  | 24,058            | 7,113            | 31,171            |
| 2029  | 25,667            | 5,504            | 31,171            |
| 2030  | 27,385            | 3,786            | 31,171            |
| 2031  | <u>29,217</u>     | <u>1,954</u>     | <u>31,171</u>     |
| Total | <u>\$ 150,011</u> | <u>\$ 37,015</u> | <u>\$ 187,026</u> |

The intangible right to use asset and related amortization are summarized as follows:

|                               | <b>Initial Value</b> | <b>Accumulated<br/>Amortization</b> | <b>Remaining<br/>Balance</b> |
|-------------------------------|----------------------|-------------------------------------|------------------------------|
| Subscription Based Technology | \$ 170,474           | \$ 24,353                           | \$ 146,121                   |

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

**NOTE 15 – INTERFUND BALANCES**

Interfund balances as of June 30, 2025, were as follows:

|                    | Due from | Due to |
|--------------------|----------|--------|
| Tax Collector Fund | 23,527   | 7,452  |
| Civil Fund         | 7,452    | -      |
| Fines Fund         | -        | 23,527 |
| Total              | 30,979   | 30,979 |

**NOTE 16 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through March 26, 2026, the date on which the financial statements were available to be issued. Management determined there were no matters that required disclosure.

**NOTE 17 – PRIOR PERIOD ADJUSTMENT**

The liability previously reported for bonds payable did not reflect some payments made in earlier periods. The effect of this error on amounts reported for the previous period is summarized as follows:

|                                 | For the Year Ended June 30, 2024 |                            |                |
|---------------------------------|----------------------------------|----------------------------|----------------|
|                                 | As Originally<br>Reported        | Prior Period<br>Adjustment | As Restated    |
| <u>Governmental Activities:</u> |                                  |                            |                |
| Change in Net Position          | \$ (292,686)                     | \$ -                       | \$ (292,686)   |
| Net Position Beginning          | (6,249,880)                      | 115,000                    | (6,134,880)    |
| Net Position Ending             | \$ (6,542,566)                   | \$ 115,000                 | \$ (6,427,566) |

There is no net effect on fund balance for any of the governmental funds. Errors resulting in the misstatement of beginning net position accumulated over a period of years. The effect on changes in net position for the prior and earlier years was not considered to be material for any individual year. Accordingly, the effect on changes in net position has not been presented.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget to Actual  
General Fund  
For the Year Ended June 30, 2025**

|  | Budgeted Amounts |              | Actual Amounts<br>Budgetary Basis | Variance With<br>Final Budget<br>Over(Under) |
|--|------------------|--------------|-----------------------------------|--|
|  | Original         | Final        |                                   |  |
| <u>Operating Revenue</u>                                     |                  |              |                                   |  |
| Ad Valorem Taxes   | \$ 1,900,000     | \$ 1,900,000 | \$ 1,894,490                      | \$ (5,510)                                   |
| Intergovernmental Revenue                                    |                  |              |                                   |  |
| State Grants   | 27,000           | 27,000       | 113,634                           | 86,634                                       |
| State Supplemental Pay                                       | 300,000          | 300,000      | 308,265                           | 8,265  |
| State Revenue Sharing  | 46,000           | 46,000       | 46,179                            | 179  |
| Miscellaneous  | 30,000           | 30,000       | 36,384                            | 6,384  |
| Fees, Charges & Commissions for Services                     |                  |              |                                   |  |
| Civil & Criminal Fees  | 42,000           | 42,000       | 56,585                            | 14,585                                       |
| Housing Prisoners  | 5,451,000        | 5,451,000    | 5,706,143                         | 255,143                                      |
| Commissions from Commissary and Telephone                    | 1,500,000        | 1,500,000    | 1,698,492                         | 198,492                                      |
| Charges for Services   | 23,000           | 23,000       | 21,561                            | (1,439)                                      |
| Other  | 2,450            | 2,450        | 210,897                           | 208,447                                      |
| Total Operating Revenues                                     | 9,321,450        | \$9,321,450  | \$10,092,630                      | \$771,180                                    |
| <br><u>Operating Expenditures</u>                            |                  |              |                                   |  |
| General Government   |                  |              |                                   |  |
| Personnel Services   | 6,363,657        | 6,363,657    | 5,949,741                         | 413,916                                      |
| Operating Services   | 940,000          | 940,000      | 1,556,598                         | (616,598)                                    |
| Materials and Supplies                                       | 2,489,000        | 2,489,000    | 2,571,053                         | (82,053)                                     |
| Travel and Other Charges                                     | 19,300           | 19,300       | 17,176                            | 2,124  |
| Debt Service   | 125,000          | 125,000      | 186,856                           | (61,856)                                     |
| Capital Outlay   | -                | -            | 93,358                            | (93,358)                                     |
| Total Expenditures   | 9,936,957        | 9,936,957    | 10,374,782                        | (437,825)                                    |
| <br><u>Excess (Deficiency) of Revenues Over Expenditures</u> |                  |              |                                   |  |
|  | (615,507)        | (615,507)    | (282,152)                         | 1,209,005                                    |
| <br><u>Fund Balance - Beginning of the Year</u>              |                  |              |                                   |  |
|  | 1,807,017        | 1,807,017    | 1,807,017                         | -  |
| <br><u>FUND BALANCE - END OF THE YEAR</u>                    |                  |              |                                   |  |
|  | \$ 1,191,510     | \$ 1,191,510 | \$ 1,524,865                      | \$ 1,209,005                                 |

The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH SHERIFF  
COLUMBIA, LOUISIANA  
NOTES TO THE BUDGETARY COMPARISON SCHEDULES  
FOR THE YEAR ENDED JUNE 30, 2025

A. BUDGETS

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Caldwell Parish Sheriff's office during the month of June to allow comments from taxpayers. The budget is then legally adopted by the Sheriff and amended during the year, as necessary. The budget is established and controlled by the Sheriff at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**SCHEDULE OF CALDWELL PARISH SHERIFF'S CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

| Retirement System /<br>Measurement Date    | (a)<br>Statutorily<br>required<br>contribution | (b)<br>Contributions<br>in relation to the<br>statutorily required<br>contribution | (a-b)<br>Contribution<br>deficiency | Agency's<br>covered<br>payroll | Contributions<br>as a percentage of<br>covered payroll |
|--|--|--|-------------------------------------|--------------------------------|--|
| Louisiana Sheriffs Pension and Relief Fund |  |  |                                     |                                |  |
| June 30, 2015                              | 156,570  | 156,570  | -                                   | 1,098,739                      | 14.25%   |
| June 30, 2016                              | 140,719  | 140,719  | -                                   | 1,023,412                      | 13.75%   |
| June 30, 2017                              | 142,396  | 142,396  | -                                   | 1,074,690                      | 13.25%   |
| June 30, 2018                              | 160,282  | 160,282  | -                                   | 1,257,116                      | 12.75%   |
| June 30, 2019                              | 169,566  | 169,566  | -                                   | 1,384,216                      | 12.25%   |
| June 30, 2020                              | 184,156  | 184,156  | -                                   | 1,503,313                      | 12.25%   |
| June 30, 2021                              | 189,857  | 189,857  | -                                   | 1,549,853                      | 12.25%   |
| June 30, 2022                              | 353,959  | 353,959  | -                                   | 2,885,649                      | 12.27%   |
| June 30, 2023                              | 368,009  | 369,866  | (1,857)                             | 3,200,077                      | 11.50%   |
| June 30, 2024                              | 423,053  | 417,968  | 5,085                               | 3,678,718                      | 11.50%   |

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**SCHEDULE OF SHERIFF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2025**

| <u>Retirement System /<br/>Measurement Date</u> | <u>Agency's<br/>proportion of<br/>the net pension<br/>liability (asset)</u> | <u>Agency's<br/>proportionate share<br/>of the net pension<br/>liability (asset)</u> | <u>Agency's<br/>Covered<br/>Payroll</u> | <u>Net Pension<br/>Liability as a<br/>Percentage of<br/>Covered Payroll</u> | <u>Plan fiduciary<br/>net position<br/>as a percentage<br/>of the total<br/>pension liability</u> |
|---|---|--|---|---|---|
| Louisiana Sheriff's Pension and Relief Fund     |   |  |   |   |   |
| June 30, 2014                                   | 0.3248%   | 1,286,000  | 1,120,756                               | 115%  | 87.34%  |
| June 30, 2015                                   | 0.3122%   | 1,391,824  | 1,098,739                               | 127%  | 86.61%  |
| June 30, 2016                                   | 0.3093%   | 1,962,765  | 1,023,412                               | 192%  | 82.10%  |
| June 30, 2017                                   | 0.3106%   | 1,345,109  | 1,074,690                               | 125%  | 88.49%  |
| June 30, 2018                                   | 0.3359%   | 1,288,093  | 1,257,116                               | 102%  | 90.41%  |
| June 30, 2019                                   | 0.3783%   | 1,789,431  | 1,384,216                               | 129%  | 88.91%  |
| June 30, 2020                                   | 0.3980%   | 2,754,480  | 1,503,313                               | 183%  | 84.73%  |
| June 30, 2021                                   | 0.3782%   | (187,414)  | 1,549,853                               | -12%  | 11.04%  |
| June 30, 2022                                   | 0.3986%   | 3,166,892  | 2,885,649                               | 110%  | 83.90%  |
| June 30, 2023                                   | 0.4002%   | 3,517,192  | 3,200,077                               | 110%  | 83.94%  |
| June 30, 2024                                   | 0.4311%   | 2,604,720  | 3,678,718                               | 71%   | 89.40%  |

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**

**SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

|  | <u>2018</u>                | <u>2019</u>                | <u>2020</u>                | <u>2021</u>                | <u>2022</u>                | <u>2023</u>                | <u>2024</u>                | <u>2025</u>                |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Total OPEB Liability</b>                                    |                            |                            |                            |                            |                            |                            |                            |                            |
| Service cost   | \$ 403,631                 | \$ 415,740                 | \$ 385,352                 | \$ 396,913                 | \$ 399,607                 | \$ 276,229                 | \$ 263,518                 | \$ 262,463                 |
| Interest   | 207,886                    | 196,721                    | 231,274                    | 190,361                    | 153,084                    | 204,024                    | 232,081                    | 230,181                    |
| Changes of benefit terms                                       | -                          | -                          | -                          | -                          | -                          | -                          | -                          | -                          |
| Differences between expected and actual                        | (961)                      | (180,893)                  | (1,168,593)                | (398,552)                  | (140,185)                  | 311,207                    | (583,834)                  | 135,900                    |
| Changes of assumptions   | -                          | 802,348                    | 1,043,922                  | 253,266                    | (2,472,798)                | (97,521)                   | (327,006)                  | (989,931)                  |
| Benefit payments   | (80,905)                   | (91,877)                   | (109,407)                  | (102,429)                  | (87,769)                   | (92,596)                   | (85,600)                   | (90,308)                   |
| <b>Net change in total OPEB liability</b>                      | <u>529,652</u>             | <u>1,142,039</u>           | <u>382,548</u>             | <u>339,559</u>             | <u>(2,148,061)</u>         | <u>601,343</u>             | <u>(500,841)</u>           | <u>(451,695)</u>           |
| <b>Total OPEB liability - Beginning</b>                        | <u>5,379,540</u>           | <u>5,909,192</u>           | <u>7,051,231</u>           | <u>7,433,778</u>           | <u>7,773,339</u>           | <u>5,625,278</u>           | <u>6,226,621</u>           | <u>5,725,780</u>           |
| <b>Total OPEB liability - Ending</b>                           | <u><u>\$ 5,909,192</u></u> | <u><u>\$ 7,051,231</u></u> | <u><u>\$ 7,433,779</u></u> | <u><u>\$ 7,773,337</u></u> | <u><u>\$ 5,625,278</u></u> | <u><u>\$ 6,226,621</u></u> | <u><u>\$ 5,725,780</u></u> | <u><u>\$ 5,274,085</u></u> |
| Covered-employee payroll                                       | \$ 3,132,428               | \$ 3,226,401               | \$ 2,766,834               | \$ 2,849,839               | \$ 2,749,397               | \$ 2,831,897               | \$ 3,443,914               | \$ 3,547,231               |
| Net OPEB liability as a percentage of covered-employee payroll | 188.65%                    | 218.55%                    | 268.67%                    | 272.76%                    | 204.60%                    | 219.88%                    | 166.26%                    | 148.68%                    |
| <b>Notes to Schedule:</b>                                      |                            |                            |                            |                            |                            |                            |                            |                            |
| <i>Benefit Changes:</i>  | None                       | None                       | None                       | None                       | None                       | None                       | None                       | None                       |
| <i>Changes of Assumptions:</i>                                 |                            |                            |                            |                            |                            |                            |                            |                            |
| Discount Rate:   | 3.87%                      | 3.50%                      | 2.21%                      | 2.16%                      | 3.54%                      | 3.65%                      | 3.65%                      | 5.20%                      |
| Mortality:   | RP-2000                    | RP-2000                    | RP-2014                    | RP-2014                    | RP-2014                    | RP-2014                    | Pub 2010/2021              | Pub 2010/2021              |
| Trend:   | 5.5%                       | 5.5%                       | 4.5% to 5.5%               | 4.5% to 5.5%               | 4.5% to 5.5%               | 4.5% to 5.5%               | Getzen Model               | Getzen Model               |

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

**CALDWELL PARISH SHERIFF**  
**COLUMBIA, LOUISIANA**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS**  
**TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER**  
**JUNE 30, 2025**

Agency Head: Clay Bennett, Sheriff

| <u>Purpose</u>        | <u>Amount</u>     |
|-----------------------|-------------------|
| Salary                | \$ 211,917        |
| Benefits - Insurance  | 25,653            |
| Benefits - Retirement | 51,301            |
| Benefits - Other      | -                 |
| Total                 | <u>\$ 288,871</u> |



**Caldwell Parish Sheriff**  
**Justice System Funding Schedule - Collecting/Disbursing Schedule**

Cash Basis Presentation  
As Required by La. R.S. 24:515.2

|  | Amount for 07/01/2024<br>- 12/31/2024 | Amount for 01/01/2025<br>- 06/30/2025 |
|--|---------------------------------------|---------------------------------------|
| <b>1. Beginning Cash Balance</b>   | 105,631                               | 105,136                               |
| <b>2. Collections</b>  |                                       |                                       |
| a. Civil Fees  | 12,366                                | 31,008                                |
| b. Bond Fees   | -                                     | -                                     |
| c. Cash Bonds  | -                                     | -                                     |
| d. Asset Forfeiture/Sale   | 11,138                                | 5,253                                 |
| e. Pre-Trial Diversion Program Fees  | -                                     | -                                     |
| f. Criminal Court Costs/Fees   | 73,597                                | 105,477                               |
| g. Criminal Fines – Contempt   | -                                     | -                                     |
| h. Criminal Fines – Other/Non-Contempt   | -                                     | -                                     |
| i. Restitution   | -                                     | -                                     |
| j. Probation/Parole/Supervision Fees   | -                                     | -                                     |
| k. Service Fees  | -                                     | -                                     |
| l. Collection Fees   | -                                     | -                                     |
| m. Interest Earnings on Collected Balances   | -                                     | -                                     |
| n. Other   | -                                     | -                                     |
| <b>Total Collected</b>   | <b>97,101</b>                         | <b>141,738</b>                        |
| <b>3. Deductions: Collections Retained by the Caldwell Parish Sheriff</b>  |                                       |                                       |
| I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection  | 5,999                                 | 5,700                                 |
| II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount   | 16,970                                | 9,811                                 |
| III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]   |                                       |                                       |
| a. Civil Fees  | -                                     | -                                     |
| b. Bond Fees   | -                                     | -                                     |
| c. Cash Bonds  | -                                     | -                                     |
| d. Asset Forfeiture/Sale   | -                                     | -                                     |
| e. Pre-Trial Diversion Program Fees  | -                                     | -                                     |
| f. Criminal Court Costs/Fees   | -                                     | -                                     |
| g. Criminal Fines – Contempt   | -                                     | -                                     |
| h. Criminal Fines – Other/Non-Contempt   | -                                     | -                                     |
| i. Restitution   | -                                     | -                                     |
| j. Probation/Parole/Supervision Fees   | -                                     | -                                     |
| k. Service Fees  | -                                     | -                                     |
| l. Collection Fees [excluding amounts reported in bullets I and II above]  | -                                     | -                                     |
| m. Interest Earnings on Collected Balances   | -                                     | -                                     |
| n. Other   | -                                     | -                                     |
| <b>Total Collections Retained by the Caldwell Parish Sheriff</b>   | <b>22,969</b>                         | <b>15,511</b>                         |
| <b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:</b>                                |                                       |                                       |
| a. Collection/Processing Fees Paid to Third Party Entities   | -                                     | -                                     |
| b. Civil Fee Refunds   | -                                     | -                                     |
| c. Bond Refunds  | -                                     | -                                     |
| d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit   | -                                     | -                                     |
| e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit   | 17,054                                | 17,308                                |
| <b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofit:</b>   | <b>17,054</b>                         | <b>17,308</b>                         |
| <b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b>  | <b>57,573</b>                         | <b>74,609</b>                         |
| <b>6. Total Amounts Disbursed/Retained</b>   | <b>97,596</b>                         | <b>107,428</b>                        |
| <b>7. Ending Cash Balance</b>  | <b>105,136</b>                        | <b>139,446</b>                        |
| <b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>   | -                                     | -                                     |
| <b>9. Other Information:</b>   |                                       |                                       |
| I. Ending Balance of Amounts Assessed but Not Yet Collected<br>[i.e. total ending receivable balances]                                   | -                                     | -                                     |
| II. Total Waivers During the Fiscal Period<br>[i.e. non-cash reduction of receivable balances, such as time served or community service] | -                                     | -                                     |

**Caldwell Parish Sheriff**

**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

**5. Details of Disbursements To Other Governments & Nonprofits** (Do not include amounts retained by your entity in this table.)

| <b>Agency Receiving Money</b>   | <b>Disbursement Description<br/>[Fund, Program, etc.]<br/>(Optional)</b>            | <b>Legal Authority to<br/>Disburse Money</b> | <b>Disbursement Type</b>     | <b>Amount for<br/>07/01/2024 -<br/>12/31/2024</b> | <b>Amount for<br/>01/01/2025 -<br/>06/30/2025</b> |
|---|---|--|------------------------------|---|---|
| Calcasieu Parish Police Jury  |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 24,380  | 29,456  |
| Catahoula Parish Clerk of Court   |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 3,757   | 4,166   |
| Caldwell Parish Clerk of Court  | §5530. Fees in civil matters  | R.S. 13:5530                                 | a. Civil Fees                | 3,853   | 6,946   |
| Criminalistics Laboratory North Louisiana                               |   | R.S. 40:2266.1.1                             | f. Criminal Court Costs/Fees | 5,930   | 7,308   |
| 37th Judicial District Public Defender                                  |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 7,094   | 10,104  |
| LA Commission on Law Enforcement and Administration of Criminal Justice |   | R.S. 15:1224                                 | f. Criminal Court Costs/Fees | 399   | 318   |
| LA Commission on Law Enforcement and Administration of Criminal Justice |   | R.S. 46:1816                                 | f. Criminal Court Costs/Fees | 433   | 290   |
| 37th Judicial District Court Judicial Expense Fund                      |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 1,380   | 2,030   |
| Louisiana Department of Health  |   | R.S. 46:2633                                 | f. Criminal Court Costs/Fees | 215   | 415   |
| Department of Wildlife and Fisheries                                    |   | R.S. 40:2266.1.1                             | f. Criminal Court Costs/Fees | -   | 25  |
| Supreme Court   |   | R.S. 13:86                                   | f. Criminal Court Costs/Fees | 322   | 559   |
| District Attorney for the 37th Judicial District                        |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 9,151   | 11,397  |
| Department of Public Safety and Corrections Public Safety Services      | Art. 887. Defendant's liability for costs; suspension of costs; no advance costs    | CCRP 887 (C)                                 | f. Criminal Court Costs/Fees | 250   | 406   |
| Department of the Treasury  | §1224. Drug Abuse Education and Treatment Dedicated Fund Account; creation; purpose | R.S. 15:1224                                 | f. Criminal Court Costs/Fees | -   | 400   |
| Supreme Court   |   | R.S. 15:571.11                               | f. Criminal Court Costs/Fees | 409   | 789   |



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*

The Honorable Clay Bennett  
Caldwell Parish Sheriff

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 Caldwell Parish Sheriff, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Caldwell Parish Sheriff's basic financial statements, and have issued our report thereon dated March 26, 2026.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered Caldwell Parish Sheriff'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 Caldwell Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Caldwell Parish Sheriff's internal control.

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

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

**REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether Caldwell Parish Sheriff'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 two instances



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of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2025-001 and 2025-002.

**CALDWELL PARISH SHERIFF'S RESPONSE TO FINDING**

Government Auditing Standards requires the auditor to perform limited procedures on the response to the findings identified in our audit and described in the accompanying schedule of findings. The 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.



Rozier, McKay & Willis  
Certified Public Accountants  
March 26, 2026

# **CALDWELL PARISH SHERIFF**

## **SCHEDULE OF FINDINGS**

**For the Year Ended June 30, 2025**

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### **Part I** **Summary of Auditor's Results**

#### **Financial Statements**

- The Independent Auditor's Report on the financial statements for the Caldwell Parish Sheriff as of June 30, 2025 and for the year then ended expressed an unmodified opinion.
- No deficiencies in internal control over financial reporting were reported in connection with the audit.
- Two instances of noncompliance material to the financial statements were detected.

### **Part II** **Findings Relating to the Financial Statements Which are Required to be** **Reported in Accordance with Generally Accepted Governmental Auditing Standards:**

|                 |  |
|-----------------|--|
| <b>2025-001</b> | <b>Uncollateralized Cash</b>   |
| Condition       | Deposits at a local bank were in excess of the FDIC coverage and the value of other security arrangements.   |
| Criteria        | Louisiana Revised Statutes require public entities to have pledges securities or acceptable Letters of Credit to cover any cash balance in excess of the Federal Deposit Insurance limit of \$250,000. |
| Cause           | The failure to pledge the appropriate amounts was an oversight by the banks involved and management.   |
| Effect          | Public funds held by the Sheriff's Office were not adequately protected in the event of a bank failure.  |
| Recommendation  | We recommend management review all bank statements carefully each month to ensure that funds are not uncollateralized.   |

|                 |  |
|-----------------|--|
| <b>2025-002</b> | <b>Late Filing of Audit</b>  |
| Condition       | The audit report was completed after the statutory deadline of December 31, 2025.  |
| Criteria        | Louisiana Audit Law requires entities to submit their audit report no later than six months after the end of their fiscal year.  |
| Cause           | The delay in filing was due to the timing of adjustments and finalization of the financial statements by the third-party bookkeeper. Adjustments were made to the financials after the filing of the prior year audit report, which was submitted in March 2025. |
| Effect          | It was necessary to request a 90 day extension, which was granted by the Louisiana Legislative Auditor.  |
| Recommendation  | We recommend management continue its efforts to accelerate completion of the financial reporting process, which will enable auditors to complete audits in a timely fashion in subsequent periods.   |

### **Part III** **Findings and Questioned Costs for Federal Awards Which** **Shall Include Audit Findings as Defined by the Uniform Guidance:**

- None

# **CALDWELL PARISH SHERIFF**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

**For the Year Ended June 30, 2025**

---

| <b>SECTION I</b><br><b>Internal Control And Compliance Material To The Financial Statements.</b>   |  |
|--|--|
| <p><b><u>2025-001: Uncollateralized Cash</u></b><br/>Deposits at a local bank were in excess of the FDIC coverage and Letters of Credit. Public funds held by the Sheriff's Office were not adequately protected in the event of a bank failure.</p> | <p><b><u>2025-001: Response</u></b><br/>In the future, we will review all bank statements carefully each month to ensure that funds are not uncollateralized.</p>  |
| <p><b><u>2025-002: Late Filing of Audit</u></b><br/>The audit was not completed within the time frame allowed by State Law.</p>  | <p><b><u>2025-002: Response</u></b><br/>We believe this issue will not repeat itself in the future, and that we will have our financial information to our audit firm in sufficient time to enable the audit to be submitted timely.</p> |
| <b>SECTION II</b><br><b>Internal Control and Compliance Material to Federal Awards</b>   |  |
| No findings were reported in the schedule of findings.   | Response – N/A   |
| <b>SECTION III</b><br><b>Management Letter</b>   |  |
| No management letter was issued with this report.  | Response – N/A   |

# **CALDWELL PARISH SHERIFF**

## **SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES**

**For the Year Ended June 30, 2025**

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| <b>SECTION I</b><br><b>Internal Control And Compliance Material To The Financial Statements.</b>  |  |
|---|--|
| <p><b><u>2024-001: Uncollateralized Cash</u></b><br/>Deposits at two local banks were in excess of the FDIC coverage and Letters of Credit. Public funds held by the Sheriff's Office were not adequately protected in the event of a bank failure.</p> | <p><b><u>Unresolved – See Finding 2025-001</u></b></p> |
| <p><b><u>2024-002: Late Filing of Audit</u></b><br/>The audit was not completed within the time frame allowed by State Law.</p>   | <p><b><u>Unresolved – See Finding 2025-002</u></b></p> |
| <b>SECTION II</b><br><b>Internal Control and Compliance Material to Federal Awards</b>  |  |
| <p>No findings were reported in the schedule of findings.</p>   | <p>Response – N/A</p>                                  |
| <b>SECTION III</b><br><b>Management Letter</b>  |  |
| <p>No management letter was issued with this report.</p>  | <p>Response – N/A</p>                                  |

# APPENDIX A

Information Required By Louisiana Revised Statute 24:513B(1)





CLAY BENNETT  
CALDWELL PARISH SHERIFF



Post Office Box 60  
Columbia, LA 71418

Telephone (318) 649-2345  
Facsimile (318) 649-5226

STATE OF LOUISIANA, PARISH OF CALDWELL

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Clay Bennett, the sheriff of Caldwell Parish, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$6,880,102 is the amount of cash on hand in the tax collector fund on June 30, 2025;

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2024, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

Clay Bennett  
Signature  
Sheriff of Caldwell Parish

SWORN to and subscribed before me, Notary, this 25<sup>th</sup> day of March 2026  
in my office in the Columbia, Louisiana.  
(City/Town)

Beckie Crani (Signature)

Beckie Crani (Print), # 53148

Notary Public  
7/2027 (Commission)

**APPENDIX B**  
**Statewide Agreed-Upon Procedures**



Independent Accountant's Report  
On Applying Agreed-Upon Procedures

To the Caldwell Parish Sheriff and  
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Caldwell Parish Sheriff (the Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 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 described above. 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.

We were engaged 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.

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana  
March 26, 2026



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# **Caldwell Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Written Policies and Procedures</b>   |   |   |
|--|---|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>  |
| <p>1 Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories.</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Travel and expense reimbursements</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul> | <p>Policies were provided for the following categories:</p> <ul style="list-style-type: none"> <li>• Travel and expense reimbursements</li> </ul> <p>Policies related to the following functions were limited and did not specifically address all suggested components:</p> <ul style="list-style-type: none"> <li>• Budgeting</li> <li>• Purchasing</li> <li>• Disbursements</li> <li>• Receipts</li> <li>• Payroll/Personnel</li> <li>• Contracting</li> <li>• Credit Cards</li> <li>• Ethics</li> <li>• Debt Service</li> <li>• Disaster Recovery / Business Continuity</li> <li>• Sexual Harassment</li> </ul> | <p><b><i>Despite the absence of written details, the Sheriff's Office has established policies and procedures that are clearly understood by personnel responsible for execution. In addition, policies and procedures will be evaluated to determine if it is necessary to document additional details in writing.</i></b></p> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| Board (or Finance Committee)  |   |   |
|---|---|---|
| Agreed-Upon Procedure   | Results   | Managements' Response   |
| <p>2 Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:</p> <p>a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.</p> <p>b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. <i>Alternately, for those entities reporting on the non-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.</i></p> | <p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p> <p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Board (or Finance Committee)</b>   |  |   |
|---|--|---|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>  |
| <p>c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.</p> | <p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.</p>  | <p>N/A – The Sheriff is solely responsible for governing the agency. Accordingly, no meetings are necessary.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Bank Reconciliations</b>   |  |  |
|---|--|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>   |
| <p>3 Obtain a listing of client 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 selected each account, and observe that:</p> <p>a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);</p> <p>b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and</p> <p>c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.</p> | <p>Evidence of preparation within a two month period was present.</p> <p>Bank reconciliations are prepared monthly by a third-party bookkeeper.</p> <p>There was no evidence of research for reconciling items that have been outstanding for more than 12 months.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>The third-party bookkeeper is aware of the outstanding items and will research any items necessary.</i></b></p> |

# **Caldwell Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Collections (excluding EFTs)</b>   |  |   |
|---|--|---|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>  |
| <p>4 Obtain a listing of <u>deposit sites</u> 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).</p>  | <p>A list of sites and the necessary representations were obtained.</p>  | <p><b><i>N/A - No findings or criticisms were reported.</i></b></p>   |
| <p>5 For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:</p> <p>a) Employees that are responsible for cash collections do not share cash drawers/registers.</p> <p>b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.</p> | <p>The only cash drawer in the administrative office is for petty cash and an insignificant amount of cash collected for senior citizen hunting/fishing licenses.</p> <p>Deposits are prepared by an employee that does not engage in collections.</p> | <p><b><i>N/A - No findings or criticisms were reported.</i></b></p> <p><b><i>N/A - No findings or criticisms were reported.</i></b></p> |



**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Collections (excluding EFTs)</b>  |   |   |
|--|---|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>  |
| <p>c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.</p>   | <p>Collections are posted by personnel that are not engaged in collections.</p>                               | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.</p>   | <p>Reconciliations are completed by a third-party bookkeeper that is not responsible for collecting cash.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>6 Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.</p>   | <p>The applicable employees are bonded.</p>   | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>7 Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day) . Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:</p> |   |   |
| <p>a. Observe that receipts are sequentially pre-numbered.</p>   | <p>For each transaction selected, receipts are appropriately numbered when applicable.</p>                    | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |

# **Caldwell Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Collections (excluding EFTs)</b>  |   |  |
|--|---|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>                                 |
| b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.   | For each transaction selected, receipts and other documentation agree with deposit slips. | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| c. Trace the deposit slip total to the actual deposit per the bank statement.  | For each transaction selected, deposit slips agree with bank statements.                  | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| d. 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). | For each transaction selected, deposits were made within one business day.                | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| e. Trace the actual deposit per the bank statement to the general ledger.  | For each transaction selected, deposit documentation agreed with the general ledger.      | <b><i>N/A – No findings or criticisms were reported.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>  |   |  |
|---|---|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>  | <b>Managements' Response</b>                                 |
| 8 Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).  | A list and the necessary representations were provided.   | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| 9 For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that: |   |  |
| a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.  | Multiple employees are involved in purchasing.  | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| b) At least two employees are involved in processing and approving payments to vendors.   | Multiple employees are involved in processing and approving payments to vendors.  | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.  | The employee responsible for processing payments can add and modify vendors. However, the third-party bookkeeper reviews vendor files and maintains a current list of vendors. Also, all checks are signed by two parties that do not process payments. | <b><i>N/A – No findings or criticisms were reported.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)</b>  |  |  |
|---|--|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>   |
| <p>d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.</p> <p>10 For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:</p> <p>a. Observe that the disbursement matched the related original invoice/billing statement.</p> <p>b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.</p> <p>11 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</p> | <p>The employee that mails checks is also responsible for processing payments. This limitation is mitigated by requiring each check to be signed by two parties that do not process payments.</p> <p>Disbursements were supported by original invoices.</p> <p>Evidence of segregation was apparent.</p> <p>Invoices were available for each electronic disbursement tested; however, approval by an authorized signer was not documented.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>In the future we will document that these payments were approved.</i></b></p> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| Non-Payroll Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)  |         |                       |
|--|---------|-----------------------|
| Agreed-Upon Procedure  | Results | Managements' Response |
| 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. |         |                       |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| Credit Cards/Debit Cards/Fuel Cards/P-Cards   |   |   |
|---|---|---|
| Agreed-Upon Procedure   | Results   | Managements' Response   |
| <p>12 Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.</p>  | <p>A list and representations were provided.</p>                                  | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>13 Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:</p> <p>a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.</p> | <p>Evidence of review was present.</p>  | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |
| <p>b. Observe that finance charges and late fees were not assessed on the selected statements.</p>  | <p>Finance charges or late fees were not assessed on the selected statements.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Credit Cards/Debit Cards/Fuel Cards/P-Cards</b>  |  |   |
|---|--|---|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>  |
| 14 Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe 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). | An original itemized receipt was not available for one of the transactions selected. | <b><i>We will ensure all documentation is maintained in the future.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| Travel and Expense Reimbursement  |   |   |
|---|---|---|
| Agreed-Upon Procedure   | Results   | Managements' Response   |
| <p>15 Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:</p> <p>a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (<a href="http://www.gsa.gov">www.gsa.gov</a>).</p> <p>b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.</p> <p>c. 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 policy (procedure #1h).</p> | <p>Reimbursements were consistent with per diem rates where applicable.</p> <p>Reimbursements were consistent with actual cost where applicable.</p> <p>Supporting documentation was available, including participants in meals where applicable.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |



**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| Travel and Expense Reimbursement  |                                      |  |
|---|--------------------------------------|--|
| Agreed-Upon Procedure   | Results                              | Managements' Response  |
| d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement. | The approval process was documented. | <b><i>N/A – No findings or criticisms were reported.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Contracts</b>   |   |   |
|--|---|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>  |
| <p>16 Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:</p> <p>a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.</p> <p>b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).</p> <p>c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.</p> <p>d. 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.</p> | <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> <p>N/A – Based on management's representation, there were no contracts initiated or renewed during the current fiscal period.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |

# **Caldwell Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Payroll and Personnel</b>   |  |  |
|--|--|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>   | <b>Managements' Response</b>   |
| 17 Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files. | The list and representations were obtained.  | <b><i>N/A – No findings or criticisms were reported.</i></b>   |
| 18 Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:   |  |  |
| a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).   | Necessary documentation was available.   | <b><i>N/A – No findings or criticisms were reported.</i></b>   |
| b. Observe that supervisors approved the attendance and leave of the selected employees/officials.   | Evidence of approval was provided, except for on the timesheets that are produced from an electronic system. | <b><i>We will ensure that all attendance records have documentation of approval in the future.</i></b> |
| c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.  | Where applicable, leave taken was properly reflected in the payroll records.                                 | <b><i>N/A – No findings or criticisms were reported.</i></b>   |
| 19 Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination                    | No employees received termination payments during the current fiscal period.                                 | <b><i>N/A – No findings or criticisms were reported.</i></b>   |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Payroll and Personnel</b>   |  |  |
|--|--|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>                               | <b>Managements' Response</b>                                 |
| payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.<br><br>20 Obtain management's representation that 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. | The necessary representations were provided. | <b><i>N/A – No findings or criticisms were reported.</i></b> |

## **Caldwell Parish Sheriff**

### **Statewide Agreed-Upon Procedures**

#### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Ethics</b>  |  |   |
|--|--|---|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>   | <b>Managements' Response</b>  |
| <p>21 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:</p> <p>a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.</p> <p>b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.</p> | <p>Documentation of ethics training was observed for the selected employees.</p> <p>Signature verification was not available for the selected employees.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>We will review files to ensure that signature verification is provided by every member of our staff.</i></b></p> |
| <p>22 Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.</p>  | <p>An ethics designee has been appointed.</p>  | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p>   |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Debt Service</b>   |  |  |
|---|--|--|
| <b>Agreed-Upon Procedure</b>  | <b>Results</b>   | <b>Managements' Response</b>                                 |
| 23 Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.  | N/A – Based on the representation provided no debt was issued during the period. | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| 24 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. | The Sheriff is in compliance with debt covenants.                                | <b><i>N/A – No findings or criticisms were reported.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

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| <b>Fraud Notice</b>  |  |  |
|--|--|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>   | <b>Managements' Response</b>                                 |
| 25 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. | Management has represented that no misappropriations occurred. | <b><i>N/A – No findings or criticisms were reported.</i></b> |
| 26 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.  | The notice was posted as required.                             | <b><i>N/A – No findings or criticisms were reported.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| Information Technology Disaster Recovery /Business Continuity   |  |   |
|---|--|---|
| Agreed-Upon Procedure   | Results  | Managements' Response   |
| <p>27 Perform the following procedures, <b>verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."</b></p> <p>a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.</p> <p>b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>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.</p> | <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> <p>We performed the procedure and discussed the results with management.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> <p><b><i>N/A – No findings or criticisms were reported.</i></b></p> |



# **Caldwell Parish Sheriff**

## **Statewide Agreed-Upon Procedures**

### **Schedule of Procedures, Results and Managements' Response (Continued)**

| <b>Information Technology Disaster Recovery /Business Continuity</b>   |   |  |
|--|---|--|
| <b>Agreed-Upon Procedure</b>   | <b>Results</b>  | <b>Managements' Response</b>   |
| 28 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.   | See above comment   | <b><i>N/A – No findings or criticisms were reported.</i></b>   |
| 29 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 <sup>1</sup> . The requirements are as follows:<br><br><ol style="list-style-type: none"><li>1. Hired before June 9, 2020 - completed the training; and</li><li>2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.</li></ol> | The entity does not have a policy requiring mandatory cybersecurity training. | <b><i>We will review cybersecurity training requirements and complete implementation as necessary.</i></b> |

**Caldwell Parish Sheriff**

**Statewide Agreed-Upon Procedures**

**Schedule of Procedures, Results and Managements' Response (Continued)**

| Sexual Harassment  |   |  |
|--|---|--|
| Agreed-Upon Procedure  | Results   | Managements' Response  |
| <p>30 Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.</p>   | <p>Documentation of sexual harassment training was not provided for 3 of the employees selected.</p>  | <p><b><i>We will review files to ensure that all employees complete the sexual harassment training during the fiscal year.</i></b></p> |
| <p>31 Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).</p>   | <p>The policy does not appear on the website.</p>   | <p><b><i>We will consider posting the sexual harassment policy and complaint procedure on our website.</i></b></p>                     |
| <p>32 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:</p> <ul style="list-style-type: none"> <li>a. Number and percentage of public servants in the agency who have completed the training requirements;</li> <li>b. Number of sexual harassment complaints received by the agency;</li> <li>c. Number of complaints which resulted in a finding that sexual harassment occurred;</li> <li>d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and</li> <li>e. Amount of time it took to resolve each complaint.</li> </ul> | <p>Per management's representation, the number of employees that completed training requirements is retained; however a report of complaints received is not completed due to no complaints being received.</p> | <p><b><i>N/A – No findings or criticisms were reported.</i></b></p>  |