



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

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July 30, 2025

Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

Subject: Update to Caldwell Parish Police Jury Financial Statements – Lease Accounting Correction

To Whom It May Concern:

We are writing to inform you that the financial statements of the Caldwell Parish Police Jury are being updated. It was determined that the capital outlay for a right of use asset, along with the corresponding lease proceeds and lease payments, were not previously recorded in the statement of revenues, expenditures, and changes in fund balances for the governmental funds (page 16). All required disclosures are included in the updated financial statements.

Additionally, the Budgetary Comparison Schedule – Road Maintenance (page 42) is being updated to reflect these corrections and ensure consistency with the revised financial statements.

In accordance with GASB Statement No. 87, Leases, the acquisition of a right of use asset should be reported as a capital outlay expenditure, the present value of lease payments (lease proceeds) should be reported as an other financing source, and subsequent lease payments should be reported as debt service expenditures (principal and interest) in the governmental fund financial statements. These entries are necessary to ensure compliance with authoritative accounting standards and to present a fair and accurate view of the Police Jury's financial activities for the period in question.

Please note that the net effect of these changes on the governmental funds' statement of revenues, expenditures, and changes in fund balances is zero, as the capital outlay expenditure is offset by the other financing source.

If you have any questions or require additional information, please do not hesitate to contact us.

Sincerely,

Kenneth D. Folden & Co., CPAs, LLC

Kenneth D. Folden & Co., CPAs, LLC

Caldwell Parish Police Jury

Columbia, Louisiana

Annual Financial Statements
with Independent Auditor's Report

As of and For the Year Ended
December 31, 2024
with Supplemental Information Schedules

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Caldwell Parish Police Jury
Annual Financial Statements
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As of and for the year ended December 31, 2024
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Contents		
	Statement	Page
Independent Auditor's Report		4 - 7
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	A	10
Statement of Activities	B	11
Fund Financial Statements		
Governmental Funds		
Balance Sheet	C	13 - 14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	15
Statement of Revenues, Expenditures, and Changes in Fund Balance	E	16
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	17
Fiduciary Fund		
Sales Tax Agency Fund - Statement of Fiduciary Net Position	G	18
Sales Tax Agency Fund - Schedule of Changes in Fiduciary Net Position	H	19
Notes to the Financial Statements		21 - 39

Caldwell Parish Police Jury
Annual Financial Statements
with Independent Auditor's Report

As of and for the year ended December 31, 2024
with Supplemental Information Schedules

	Schedule	Page
Required Supplementary Information		
Budgetary Comparison Schedule		
Major Funds	1	41 - 47
Other Information		
Fund Descriptions		48
Nonmajor Special Revenue Funds - Combining Balance Sheet	2	49
Nonmajor Special Revenue Funds - Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	3	50
Supplemental Information Schedules		
Schedule of Findings and Questioned Costs	4	52 - 54
Management's Response to Findings and Questioned Costs		
Schedule of Compensation Paid Police Jurors	5	56
Schedule of Compensation, Benefits, and Other Payments to Agency Head	6	57
Justice System Funding Schedule - Receiving Entity	7	58
Independent Auditor's Report on Internal Control and on Compliance and Other Matters		
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		59 - 60
Statewide Agreed-Upon Procedures		
Independent Accountant's Report on Applying Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures		61 - 68
Management's Responses to Exceptions to the Statewide Agreed-Upon Procedures		69 - 70
Louisiana Agreed-Upon Procedures Representation Form		71 - 73



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Independent Auditor's Report

Caldwell Parish Police Jury
Columbia, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified 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 Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Caldwell Parish Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Caldwell Parish Police Jury, as of December 31, 2024, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

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

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

Responsibility of Management for the Financial Statements

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

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

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 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 Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Caldwell Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis, the Schedule of Employer's Share of Net Pension Liability, and the Schedule of Employer Contributions 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caldwell Parish Police Jury's basic financial statements. The Combining Nonmajor Fund Financial Statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, and Other Payments to Agency Head; and the Justice System Funding Schedule-Receiving Entity are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 listed supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 30, 2025 on our consideration of the Caldwell Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Caldwell Parish Police Jury's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Louisiana Legislative Auditor, we have issued our report dated June 30, 2025, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of our testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 30, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$ 6,203,667
Investments	2,950,167
Receivables	2,107,793
Due From Other Funds	-
Capital Assets:	
Non-Depreciable	31,633,883
Depreciable	<u>5,413,521</u>
Total Assets	<u>48,309,031</u>
<i>Deferred Outflow of Resources</i>	
Pension Related	<u>246,186</u>
<i>Liabilities</i>	
Accounts Payable	408,775
Due To Others	76,916
Debt Payable - Library	1,081,500
Non-Current Liabilities	
Due in More Than One Year	
Compensated Absences	207,195
Net Pension Liability	164,971
Lease payable	<u>239,183</u>
Total Liabilities	<u>2,178,540</u>
<i>Deferred Inflows of Resources</i>	
Pension Related	85,815
<i>Net Position</i>	
Net Investment in Capital Assets	36,808,221
Restricted	10,008,189
Unrestricted	<u>(525,549)</u>
Total Net Position	<u><u>\$ 46,290,861</u></u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Function/Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Government Activities:					
General Government	\$ 1,987,502	\$ 519,016	\$ 506,344	\$ -	\$ (962,142)
Public Safety	506,288	50,712	-	-	(455,576)
Flood Control	-	-	-	-	-
Highway & Streets	1,299,892	-	256,875	75,000	(968,017)
Sanitation	568,886	-	-	-	(568,886)
Utilities	38,110	-	-	-	(38,110)
Health & Welfare	189,358	-	-	-	(189,358)
Culture & Recreation	(116,075)	13,519	-	3,643,163	3,772,757
Economic Development	114,856	-	-	-	(114,856)
Transportation	51,806	-	-	-	(51,806)
Capital Outlay	807,202	-	-	-	(807,202)
Total Governmental Activities	<u>\$ 5,447,824</u>	<u>\$ 583,247</u>	<u>\$ 763,219</u>	<u>\$ 3,718,163</u>	(383,195)

General Revenues:

Taxes:

Ad Valorem Taxes	1,392,604
Sales & Use Taxes	2,028,361
State Revenue Sharing	44,064
Other Taxes, Penalties & Interest	305,610
Unrestricted Investment Earnings	131,507
Other Revenues	172,651
Total General Revenues	<u>4,074,798</u>

Change in Net Position	3,691,603
Net Position - Beginning (Restated)	<u>42,599,258</u>
Net Position - Ending	<u>46,290,861</u>

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

FUND FINANCIAL STATEMENTS

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	General Fund	Road Maintenance Fund	Industrial Operations Fund	Recreation Fund	Solid Waste Fund
Assets:					
Cash and Cash Equivalents	\$ 836,814	\$ 131,477	\$ 490,648	\$ 28,907	\$ 2,115,400
Investments	421,214	47,676	-	293,570	525,919
Receivables	485,309	422,155	-	251,485	167,623
Due From Other Funds	53,192	27,751	41,385	-	-
TOTAL ASSETS	\$ 1,796,528	\$ 629,059	\$ 532,033	\$ 573,962	\$ 2,808,942
Liabilities and fund equity:					
Liabilities:					
Accounts Payable	65,524	\$ 8,235	\$ -	\$ 2,045	\$ -
Due To Other Funds	87,988	22,955	482,033	-	-
Due To Others	76,916	-	-	-	-
Debt Payable - Library	1,081,500	-	-	-	-
Total Liabilities	1,311,928	31,190	482,033	2,045	-
Fund Balances:					
Restricted	1,081,500	597,869	50,000	571,917	2,808,942
Unassigned	(596,900)	-	-	-	-
Total Fund Equity	484,600	597,869	50,000	571,917	2,808,942
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,796,528	\$ 629,059	\$ 532,033	\$ 573,962	\$ 2,808,942

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

Blacktop Road Fund	Bayou Dechene Reservoir Fund	LCDBG Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
\$ 34,313	\$ 175	\$ 20	\$ 394,433	\$ 2,171,480	\$ 6,203,667
1,399,858	-	-	-	261,930	2,950,167
-	326,606	-	75,000	379,615	2,107,793
-	-	-	50,000	482,033	654,361
<u>\$ 1,434,171</u>	<u>\$ 326,781</u>	<u>\$ 20</u>	<u>\$ 519,433</u>	<u>\$ 3,295,058</u>	<u>\$ 11,915,987</u>
\$ -	\$ 324,286	\$ -	\$ -	\$ 8,685	\$ 408,775
-	-	-	-	61,385	654,361
-	-	-	-	-	76,916
-	-	-	-	-	1,081,500
-	324,286	-	-	70,070	2,221,552
1,434,171	2,495	20	236,287	3,224,988	10,008,189
-	-	-	283,146	-	(313,754)
<u>1,434,171</u>	<u>2,495</u>	<u>20</u>	<u>519,433</u>	<u>3,224,988</u>	<u>9,694,435</u>
<u>\$ 1,434,171</u>	<u>\$ 326,781</u>	<u>\$ 20</u>	<u>\$ 519,433</u>	<u>\$ 3,295,058</u>	<u>\$ 11,915,987</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
RECONCILIATION OF TOTAL GOVERNMENTAL
FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024

Total Governmental Fund Balances	\$	9,694,435
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*Amounts reported for governmental activities
in the statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		37,047,404
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Deferred items for pension related items are not reported in the fund statements:		
Deferred Outflows		246,186
Deferred Inflows		(85,815)

Some liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.		
Compensated absences payable		(207,195)
Net pension liability		(164,971)
Lease payable		(239,183)

Net Position of Governmental Activities	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">46,290,861</div>
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The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024

	General Fund	Road Maintenance Fund	Industrial Operations Fund	Recreation Fund	Solid Waste Fund	Blacktop Road Fund	Bayou Dechene Reservoir Fund	LCDBG Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:											
Taxes:											
Ad Valorem	\$ 215,663	\$ 481,581	\$ -	\$ 286,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408,599	\$ 1,392,604
Sales & Use	322,076	140,099	-	-	1,566,187	-	-	-	-	-	2,028,361
Severance	304,433	-	-	-	-	-	-	-	-	-	304,433
Franchise	1,176	-	-	-	-	-	-	-	-	-	1,176
Penalties & Interest on Delinquent Taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	184,491	-	-	13,519	-	-	-	-	-	7,308	205,318
Intergovernmental Funds											
Federal Grants	124,826	281,221	-	-	-	-	-	38,110	-	-	444,157
State Grants	164,968	229,093	-	-	-	-	3,643,164	-	-	-	4,037,225
State Revenue Sharing (net)	8,370	24,844	-	10,850	-	-	-	-	-	-	44,064
Grants - Other Local Agencies	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	181,744	181,744
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	50,712	50,712
Investment Earnings	29,957	683	1,289	10,768	18,864	56,253	-	-	1,027	12,666	131,507
Rents & Royalties	3,983	-	-	-	-	-	11,672	-	-	-	15,655
Opiod Abatement Revenue	75,695	-	-	-	-	-	-	-	-	-	75,695
Other Revenues	-	77,277	-	-	-	750	-	-	-	3,274	81,301
Total Revenues	1,435,639	1,234,798	1,289	321,898	1,585,051	57,003	3,654,836	38,110	1,027	664,303	8,993,954
Expenditures:											
General Government											
Legislative	100,760	-	-	-	-	-	-	-	-	-	100,760
Judicial	94,568	-	-	-	-	-	-	-	24,000	255,670	374,238
Elections	58,983	-	-	-	-	-	-	-	-	-	58,983
Finance Administration	394,199	-	-	-	-	-	-	-	-	-	394,199
Other General Government	207,673	-	-	-	-	-	-	-	538,317	127,574	873,564
Public Safety	289,199	-	-	-	-	-	-	-	-	172,310	461,509
Flood Control	-	-	-	-	-	-	-	-	-	-	-
Highway & Streets	-	1,195,917	-	-	-	75,721	-	-	-	-	1,271,638
Sanitation	-	-	-	-	846,061	-	-	-	-	-	846,061
Utilities	-	-	-	-	-	-	-	38,110	-	-	38,110
Health & Welfare	54,258	-	-	-	-	-	-	-	-	131,320	185,578
Culture & Recreation	-	-	-	282,442	-	-	3,691,147	-	-	-	3,973,589
Economic Development & Assistance	69,962	-	42,646	-	-	-	-	-	-	-	112,608
Transportation	33,038	-	-	-	-	-	-	-	-	-	33,038
Capital Outlay	-	572,984	-	346,950	-	-	-	-	-	121,848	1,041,782
Total Expenditures	1,302,640	1,768,901	42,646	629,392	846,061	75,721	3,691,147	38,110	562,317	808,722	9,765,657
Excess (Deficiency) of Revenues											
Over Expenditures	132,999	(534,103)	(41,357)	(307,494)	738,990	(18,718)	(36,311)	-	(561,290)	(144,419)	(771,703)
Other Financing Sources (Uses):											
Lease proceeds	-	206,326	-	-	-	-	-	-	-	-	206,326
Lease payments	-	(44,422)	-	-	-	-	-	-	-	-	(44,422)
Operating Transfers In	-	447,297	41,385	-	-	900,000	-	-	75,000	160,695	1,624,377
Operating Transfers Out	(621,188)	-	-	(2,080)	(900,000)	(70,596)	-	-	(30,513)	-	(1,624,377)
Total Other Financing Sources (Uses)	(621,188)	609,201	41,385	(2,080)	(900,000)	829,404	-	-	44,487	160,695	161,904
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(488,189)	75,098	28	(309,574)	(161,010)	810,686	(36,311)	-	(516,803)	16,276	(609,799)
Fund Balances, Beginning (Restated)	972,789	522,771	49,972	881,491	2,969,952	623,485	38,806	20	1,036,236	3,208,712	10,304,234
Fund Balances, Ending	\$ 484,600	\$ 597,869	\$ 50,000	\$ 571,917	\$ 2,808,942	\$ 1,434,171	\$ 2,495	\$ 20	\$ 519,433	\$ 3,224,988	\$ 9,694,435

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

Net Change in Fund Balances - Total Governmental Funds	\$	(609,799)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital assets purchases capitalized		4,756,443
Depreciation Expense		(494,201)
		4,262,242

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

-

Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, not do they provide any, and therefore are not reported as expenditures or revenues in the government funds.

Compensated absences		(207,195)
Pension expense		(69,165)
Nonemployer contribution to pension plans		145,473
Lease proceeds		206,326
Lease payments		(44,422)

Other adjustments		8,143
		8,143

Change in Net Position in Governmental Activities	\$	3,691,603
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The accompanying notes are an integral part of this financial statement.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION - SALES TAX FUND
DECEMBER 31, 2024

ASSETS

Cash & Cash Equivalents	\$ 234,746
Receivables	<u>191,132</u>
TOTAL ASSETS	<u><u>\$ 425,878</u></u>

LIABILITIES

Current Liabilities:	
Due To Other Funds	\$ 3,980
Due To Others	<u>421,898</u>
TOTAL LIABILITIES	<u><u>\$ 425,878</u></u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION - SALES TAX FUND
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2024

Unsettled Balances due to	
Taxing Bodies and Others - Beginning	\$ 190,622
Additions:	
Deposits:	
Sales Taxes	2,322,293
Occupational Licenses	202,483
Interest	848
	<hr/>
Total Additions	2,525,624
	<hr/>
Reductions:	
Deposits Settled To:	
Police Jury General Fund	508,567
Police Jury Solid Waste Fund	1,566,187
Police Jury Road Maintenance Fund	140,099
Clarks Volunteer Fire District	2,362
CP Fire District No. 1	19,715
Grayson Fire District	1,859
Columbia Heights Fire District	7,459
East Columbia Fire District	3,710
Other Reductions	40,410
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Total Reductions	2,290,368
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Unsettled Balances due to	
Taxing Bodies and Others - Ending	\$ 425,878
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The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

INTRODUCTION

The Caldwell Parish Police Jury (the Police Jury) is the governing authority for Caldwell Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 7 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 2028. Jurors receive compensation for their service on the Police Jury as provided by Louisiana Revised Statute 33:1233.

Caldwell Parish, established by act of the Louisiana Legislature in 1838, is located in the northeast part of the state and occupies approximately 529 square miles of land with a population of 10,132 residents, based on the last census. State law gives the Police Jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The Police Jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer, and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes, and various other state and federal grants.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In accomplishing its objectives, the Police Jury employs approximately 30 full and part-time employees (3 in the central office, 1 in the courthouse, 2 in the 911 office, 10 in the recreation department, and 14 in public works). In addition to maintaining drainage and bridges in the parish, the Police Jury currently maintains approximately 405 miles of parish roads, comprised of 150 miles of asphalt and 255 miles of gravel. The Police Jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. Some districts perform specialized functions such as fire protection, water distribution, sewerage collection and disposal, and drainage control. Other districts provide specialized facilities and services such as libraries and health care facilities.

Reporting Entity

The Police Jury reporting entity consists of the various departments and activities that are within the control and authority of the Police Jury.

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

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

As the governing authority, for reporting purposes, the Caldwell Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government, the Caldwell Parish Police Jury, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

GASB Statement 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Jury to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Jury, organizations for which the Jury does not appoint a voting majority but are fiscally dependent on the Jury, organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Police Jury has determined that the following component units are part of the Caldwell Parish reporting entity:

Component Units:		
Caldwell Parish	Fiscal Year End	Criteria Used
Airport Authority	December 31	1 & 3
Clerk of Court	December 31	2 & 3
Fire Protection District #1	December 31	1 & 3
Hospital Service District #1	December 31	1 & 3
Housing Authority	December 31	1 & 3
Library	December 31	1 & 3
Recreation District	December 31	1 & 3
Sheriff	June 30	2 & 3
Assessor	December 31	2 & 3
Columbia Eastside Fire District	December 31	1 & 3
Columbia Heights Fire District	December 31	1 & 3
Columbia Heights Sewerage District	December 31	1 & 3
Columbia Heights Waterworks District #1	December 31	1 & 3
Crossroad Water System	December 31	1 & 3
East Columbia Sewerage District	December 31	1 & 3
East Columbia Waterworks District	December 31	1 & 3
Gravity Drainage District #1	December 31	1 & 3
Kelly Waterworks District	December 31	1 & 3
Thirty-Seventh Judicial District Criminal Court	December 31	2 & 3

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Reporting Entity (Continued)

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

The primary government financial statements include all funds, account groups, and organizations for which the Police Jury maintains the accounting records. The organizations for which the Police Jury maintains the accounting records are considered part of the primary government (Police Jury) and include the Caldwell Parish Recreation District and the Thirty-Seventh Judicial District Criminal Court.

Basis of Presentation

The financial report consists of primary government financial statements, notes to financial statements, and required supplementary information other than the MD&A. Management has elected not to present Management's Discussion and Analysis to provide an overview of the financial activities of the Police Jury, which is required by GAAP. The financial statements include the Government-wide financial statements, fund financial statements, and the notes to the financial statements. The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the Police Jury by reporting each in a separate column. The Police Jury has no business-type activities at this time.

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

The fund financial statements report the Police Jury as a collection of major and nonmajor funds presented on separate schedules by fund category - governmental, proprietary, and fiduciary funds. At this time, the Police Jury has only governmental and fiduciary funds.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the non-major governmental funds.

The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.

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

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

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

The Police Jury's current year financial statements include the following major governmental funds:

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

The Road Maintenance Special Revenue Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, sales and use taxes, a specific Parish wide ad valorem tax, state revenue sharing funds, and interest earned.

The Industrial Operation Special Revenue Fund accounts for the maintenance of the parish owned industrial district. Financing is provided by a parish-wide ad valorem tax. The tax provides a \$50,000 reserve for this fund with the balance of the tax proceeds funding the 911 emergency communications system. It can be used for improving, maintaining, and operating the parish 911 emergency communications system.

The Recreation Special Revenue Fund accounts for the maintenance of the parish-owned recreation facility. Financing is provided by a parish-wide ad valorem tax, state revenue sharing, interest, dues, fees, and commissions.

The Solid Waste Special Revenue Fund accounts for the collection and disposal of solid waste in the parish. Financing is provided by a specific parish-wide sales and use tax. In accordance with the tax proposition, any available revenues of the fund in excess of \$500,000 are transferred to the Blacktop Road Fund to be used for asphalt road maintenance and improvements.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

The Blacktop Road Special Revenue Fund accounts for transfers from the Solid Waste Fund, as noted above. Monies in the fund support the Police Jury's annual capital improvement program and normal maintenance and repairs to existing asphalt roads.

The Bayou de Chene Reservoir Capital Projects Fund accounts for engineering and construction work at Bayou de Chene. Construction of the Bayou de Chene reservoir is funded by the Louisiana Department of Transportation.

The LCDBG Capital Projects Fund accounts for projects funded by Louisiana Community Development Block Grants.

The ARPA Special Revenue Fund accounts for funds received under the American Rescue Plan Act.

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

Cash and Investments

State law allows the Police Jury to invest in collateralized certificates of deposits, government-backed securities, commercial paper, the Louisiana Asset Management Pool (a state-sponsored investment pool), and mutual funds consisting solely of government-backed securities. The Police Jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Cash and investment earnings are recorded in the Fund that holds the investment. Currently, all investments of the Police Jury consist of short-term certificates of deposit with local banks.

Receivables and Payables

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the Police Jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Caldwell Parish Sheriff bills and collects the Police Jury's property taxes using the assessed value determined by the assessor of Caldwell Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2024, taxes of 29.5 mills were levied on property with assessed valuations totaling \$94,646,523 as follows:

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Receivables and Payables - Continued

	<u>Millage</u>	<u>Millage</u>	<u>Expiration</u>
Parishwide Tax:			
General Maintenance	4.32	4.21	Indefinite
Health Unit Maintenance	2.15	2.10	2027
Road Maintenance and Construction	8.63	8.41	2029
Courthouse and Jail Maintenance	3.29	3.21	2030
Industrial Park and E911 Operation	2.18	2.12	2030
Recreation Maintenance	5.60	5.46	2025
Economic Development	3.33	3.25	2027

Caldwell Parish has a four-percent sales and use tax, of which one percent (parish-wide) is dedicated to the Caldwell Parish School Board; one percent (parish-wide) to debt service and the operations of the parish hospital, Citizens' Medical Center; one-quarter percent (parish-wide, excluding the Town of Columbia) to fire protection and the maintenance and construction of roads and bridges; three-quarters percent (parish-wide, excluding the Town of Columbia) to blacktop roads and the collection and disposal of solid waste; one-quarter percent (parish-wide) to the operations of the parish General Fund; and three-quarters percent (parish-wide) to the collection and disposal of solid waste, with any surplus, after establishing a reserve of \$500,000 for solid waste purposes, to be used for the establishment of a Blacktop Road Fund for constructing, maintaining, improving, and resurfacing hard-surface roads. The parish hospital tax was passed by voters on April 2, 1977, for an indefinite period. The road, bridge, fire protection, and solid waste tax was passed on October 19, 1985, for an indefinite period. The solid waste and General Fund tax was passed on October 3, 1992, for an indefinite period and was rededicated to the above purposes at a special election held on March 12, 1996.

The Police Jury has an agreement with the Concordia Parish School Board to collect parish sales taxes. The school board's tax department provides collection services for a fee of one and one-quarter percent of amounts actually collected plus the cost of travel, supplies, and postage. Taxes collected for maintaining and constructing roads and bridges, fire protection, collection and disposal of solid waste, and operations of the General Fund are deposited directly into the Police Jury's sales tax account. The Police Jury's Sales Tax Agency Fund distributes the taxes to other funds and agencies on a monthly basis, after deducting the above costs of collection.

Inventories and Prepaid Items

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The capitalization threshold for buildings and improvements is \$5,000. For reporting purposes, the Police Jury defines capital assets as follows.

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life: therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and 20 years for improvements and depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 3 to 15 years.
- Infrastructure assets include tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 5 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Long-Term Obligations

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

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

Employees of the Police Jury and recreation district receive 18 days of annual leave each year with a maximum accumulation of 30 to 45 days, depending on their length of service. Employees earn 10 days of sick leave each year and may accumulate sick leave without limitation. Upon termination, retirement, or resignation, employees are paid for accumulated unused annual and sick leave combined up to a maximum of 90 or 105 days, depending on their years of service.

Employees of the Thirty-Seventh Judicial District Criminal Court earn from one to two weeks of annual leave and 10 to 15 days of sick leave each year, depending on their length of service. Annual and sick leave cannot be accumulated.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long Term Obligations - continued

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

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

Non-spendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or are legally or contractually required to be maintained intact.

Restricted - Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed - Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the Police Jury and does not lapse at year-end.

Assigned - Includes amounts that are constrained by the Police Jury's intent to be used for specific purposes that are neither considered restricted nor committed.

Unassigned - Includes amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

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

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

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Reconciliation of Government-wide and Fund Financial Statements

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

Budgets

Preliminary budgets for the ensuing year are prepared by the Assistant Treasurer during October of each year. Budgets are prepared for all funds except Bayou De Chene Reservoir, LCDBG, and Criminal Court. Grant funds prepare budgets and submit to grantors. The Criminal Court Fund is not legally required to adopt a budget. During November, the finance committee reviews the proposed budgets and makes changes as deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The Assistant Treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgement, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal. The Police Jury exercises control at the object level. The Police Jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 2 – CASH AND CASH EQUIVALENTS

Custodial Credit Risk – Deposits. The custodial credit risk is the risk that in the event of a bank failure, the Police Jury’s deposits may not be returned to it. The Police Jury’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its’ own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the Police Jury had no custodial credit risk related to its deposits at December 31, 2024. The Police Jury had cash and cash equivalents in demand deposits and time deposits, totaling \$9,470,031 at December 31, 2024.

These deposits are stated at cost, which approximates market. 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. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at December 31, 2024, are secured, as follows:

	Demand Deposit	Time Deposit
<u>Bank Balances</u>	<u>\$6,520,649</u>	<u>\$2,949,382</u>
FDIC Insurance	489,983	2,730,811
Pledged Securities	5,318,066	135,800
Total	<u>\$5,808,049</u>	<u>\$2,866,611</u>
<u>Under Secured</u>	<u>\$712,600</u>	<u>\$504,756</u>

NOTE 3 – RECEIVABLES

The receivables of \$1,880,756 on December 31, 2024, are detailed as follows:

	General Fund	Special Revenue Funds	Non-Major Funds	Total
Ad valorem taxes	\$343,605	\$638,844	\$342,223	\$1,324,672
Severance taxes	58,591	-	-	58,591
Other	42,046	418,055	37,392	497,493
Total	<u>\$444,356</u>	<u>\$1,056,899</u>	<u>\$379,615</u>	<u>\$1,880,756</u>

Based on prior experience, the uncollectible ad valorem taxes net of proceeds from the sheriff’s sale of property is immaterial, thus no provision has been made for such loss.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 4 – PROPERTY AND EQUIPMENT

Capital asset activity for the year ended December 31, 2024, is as follows:

	2023 Balance	Additions	Disposals	2024 Balance
Non-Depreciable Assets:				
Land	\$627,310	\$ -	\$ -	\$627,310
Construction in Progress	27,216,069	4,157,155	366,652	31,006,573
Total	27,843,379	4,157,155	366,652	31,633,883
Depreciable Assets:				
Roads	49,949,481	-	15,853	49,933,628
Bridges	662,997	-	-	662,997
Buildings and improvements	4,038,323	12,305	-	4,050,629
Land improvements	940,097	366,652	-	1,306,749
Heavy equipment	1,922,756	326,099	-	2,248,855
Right of Use Asset	113,592	234,580	-	348,172
Vehicles	1,473,893	-	-	1,473,893
Equipment	1,290,945	-	-	1,290,945
Total	60,392,084	939,636	15,853	61,315,868
Less Accumulated Depreciation				
Roads	47,517,779	168,588	15,853	47,670,514
Bridges	649,000	667	-	649,667
Buildings and improvements	2,883,977	68,622	-	2,952,598
Land improvements	535,526	55,765	-	591,292
Heavy equipment	1,636,161	58,350	-	1,694,511
Right of Use Asset	37,864	49,593	-	87,457
Vehicles	1,210,379	37,195	-	1,247,574
Equipment	953,315	55,421	-	1,008,736
Total	55,424,001	494,201	15,853	55,902,349
Capital Assets, Net	4,968,083	445,435	-	5,413,519
Total Capital Assets	\$32,811,462	\$4,602,590	\$366,652	\$37,047,402

Depreciation and Amortization expense charged for \$494,201 is as follows:

General Government	\$15,320
Public Safety	71,082
Highways and Streets	126,554
Health and Welfare	3,780
Industrial Development	2,248
Culture and Recreation	87,194
Transportation	18,768
Roads	168,588
Bridges	667
Total	<u>\$494,201</u>

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 5 – PENSION PLAN

Retirement Systems

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

Parochial Employees' Retirement System of Louisiana (System)

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

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

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after 7 years of creditable service.

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

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

Retirement benefits are generally distributed monthly at an amount equal to 3% of the employee's final average compensation multiplied by his/her years of creditable service. The System also provides death and disability benefits. Benefits are established or amended by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website www.persla.org.

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 11.50% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2024, totaled \$107,654.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 5 – PENSION PLAN - Continued

Retirement Systems – Continued

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

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

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

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

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

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

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2024 totaled \$5,898.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 5 – PENSION PLAN - Continued

Retirement Systems – Continued

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

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

District Attorneys' Retirement System of Louisiana (System)

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

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

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

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service.

However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

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

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

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 5 – PENSION PLAN – Continued

District Attorneys' Retirement System of Louisiana (System) – Continued

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

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 12.00% of the annual covered payroll. In July 2024, the employer contribution rate was increased to 12.25%. Contributions to the System for the year ended December 31, 2024, totaled \$5,214.

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

NOTE 6 – DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 2024, are as follows:

	Due to	Due from
General Fund	\$ 87,988	\$ 53,192
Special Revenue Funds:		
Road Maintenance Fund	22,955	27,751
Industrial Operations Fund	482,033	41,385
Solid Waste Fund	-	-
American Rescue Plan	-	50,000
Non Major Funds:		
Criminal Court Fund	20,000	-
911 Emergency Fund	41,385	482,033
	<u>\$654,361</u>	<u>\$654,361</u>

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system and payments between funds are made.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 7 – LONG TERM OBLIGATIONS

The following is a summary of the long-term obligations related to payroll and pensions for the year ended December 31, 2024. There are no amounts considered as the current portion.

	2023 Balance	Additions	Deletions	2024 Balance
Compensated Absences	\$105,923	\$101,272	\$ -	\$207,195
Net Pension (Asset) Liability – PERS	521,423	-	408,493	112,930
Net Pension (Asset) Liability – ROVERS	41,160	-	15,628	23,532
Net Pension (Asset) Liability – DARS	55,363	-	26,854	28,509
Total	\$723,869	\$101,272	\$450,975	\$372,166

The Caldwell Parish Police Jury entered into a 60-month lease with LA Machinery on October 15, 2024 for the lease of a 2024 Caterpillar Track Type Tractor with payments monthly of \$3,877. In the prior year, on February 21, 2023, the Jury entered into a 36-month lease with John Deere Financial for the lease of two John Deere tractors with monthly payments of \$3,390. See Note 13 on the prior period adjustment. The right of use asset and corresponding amortization is included in Note 4.

The following is a summary of the lease obligations for the year ended December 31, 2024.

	2023 Balance	Additions	Deletions	2024 Balance
Lease-2023 John Deere Tractors	\$77,279	\$ -	\$34,464	\$42,815
Lease-2024 Caterpillar Tractor	-	206,326	9,958	196,368
Total	\$77,279	\$206,326	\$44,422	\$239,182

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2024.

	Current Portion	Long-term Portion	Total
Lease-2023 John Deere Tractors	\$39,439	\$3,376	\$42,815
Lease-2024 Caterpillar Tractor	37,564	158,804	196,368
Total	\$77,003	\$162,180	\$239,182

The following is a summary of the present value of the net minimum lease payments.

	Principal	Interest
2024	\$44,422	\$4,839
2025	77,003	10,210
2026	42,862	7,057
2027	41,506	5,023
2028	43,630	2,900
2029	34,181	716
Total	\$239,182	\$25,906

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 8 – LITIGATION AND CLAIMS

The Police Jury, at the present time, has pending litigation according to the district attorney in Caldwell Parish. In the opinion of the district attorney, the amount of the Police Jury's liability, if any, with respect to those matters will not materially affect the financial statement.

NOTE 9 – RISK MANAGEMENT

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

At December 31, 2024, the Police Jury was not involved in any lawsuits.

According to Louisiana Revised Statute 25:215, the Caldwell Parish Police Jury transferred the administration of and accounting functions for funds of the Caldwell Parish Library to the Caldwell Parish Library Board of Control. As opined by the Caldwell Parish District Attorney, the Library was granted no other powers independent of those prescribed by statute. During the prior audit period, the Library signed a promissory note with a local bank for the purpose of financing a portion of the cost of the expansion of the Library. Based on the above Revised Statute and the District Attorney opinion, the Library may not have been authorized to incur such debt. The Library Board of Control had the debt authorized by the State Bond Commission during the current audit period, and the Caldwell Parish Police Jury will be accountable for the debt. The amount of \$1,081,500 is due to Caldwell Bank & Trust Company. The amortization schedule was not finalized for the year ended December 31, 2024, so a debt schedule was not available for disclosure. All amounts are considered due at the loan maturity date of March 20, 2025.

NOTE 11 – BAYOU DE CHENE RESERVOIR PROJECT

Act 423 of the 1977 session of the legislature created the reservoir commission and established its powers. The Police Jury is constructing the Bayou de Chene Reservoir with grant funds provided by the Louisiana Department of Transportation and Development. At December 31, 2024, the Police Jury had expended a total of \$30,884,725 of grant funds on the project, which is included in construction in progress in Note 5.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 12 – INTERFUND OPERATING TRANSFERS IN AND OUT

	In	Out
General Fund	\$ -	\$621,188
<u>Special Revenue Fund:</u>		
Road Maintenance Fund	447,297	-
Industrial Operations Fund	41,385	-
Solid Waste Fund		900,000
Black Top Road Fund	900,000	70,596
Recreation Fund		2,080
American Rescue Plan	75,000	30,513
<u>Non Major Funds:</u>	-	
Criminal Court Fund	200,000	-
911 Emergency Fund	-	45,295
Courthouse Fund	5,990	-
	<u>\$1,669,672</u>	<u>\$1,669,672</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 – PRIOR PERIOD NET POSITION AND FUND BALANCE RESTATEMENT

During the audit year ended December 31, 2023, a lease obligation for two John Deere tractors was not recorded in the Government-Wide Financial Statements. Payments for the lease were recorded as operating expense in the Fund Financial Statements. The original lease obligation was \$113,592 and lease amortization of \$37,864, and the right-of-use asset was recorded as the same amount. The beginning net position for the Road fund has been increased by this lease and right-of-use asset amount. Payments on the lease were recorded and reduced beginning net position by \$36,313.

In the prior audit year, the beginning net position was overstated by \$44,720 for the construction in progress of the Tennis Courts. This beginning net position has been reduced to correct net investment in capital assets.

For the audit year ended December 31, 2024, the General Fund beginning fund balance was adjusted to include a cash amount that was not correctly identified and payroll liability accounts that were not correctly accrued in the prior audit year. The adjustment for this change is a decrease in General Fund beginning fund balance and Government-Wide Governmental Activities beginning net position of \$12,032. The Solid Waste Fund had accrued accounts payable in the audit year ended December 31, 2023. This amount was adjusted for the current year's expenditures, and the Solid Waste Fund beginning fund balance was increased by \$70,224.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 14 – DEFICIT NET POSITION AND FUND BALANCE

At December 31, 2024, an unrestricted net position deficit of \$525,549 and a fund balance deficit of \$313,754 exists in the Governmental Activities and the General Fund resulting from the debt liability for the Caldwell Parish Library. Please refer to Note 10 for a detailed explanation on the debt.

NOTE 15 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2025, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

See also Note 10.

REQUIRED SUPPLEMENTARY INFORMATION

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 485,827	\$ 420,000	\$ 215,663	\$ (204,337)
Sales & Use	300,000	300,000	322,076	22,076
Severance	304,500	304,500	304,433	(67)
Franchise	1,220	1,220	1,176	(44)
Penalties & Interest on Delinquent Taxes			-	-
Licenses & Permits	150,000	150,000	184,491	34,491
Intergovernmental Funds:				
Federal Grants	78,847	78,847	124,826	45,979
State Grants	200,745	200,745	164,968	(35,777)
State Revenue Sharing	-	-	8,370	8,370
Charges for Services	-	-	-	-
Investment Earnings	3,600	3,600	29,957	26,357
Rents & Royalties	2,675	2,675	3,983	1,308
Opiod Abatement Revenue	15,000	15,000	75,695	60,695
Other Revenues	14,700	14,700	-	(14,700)
Total Revenues	<u>1,557,114</u>	<u>1,491,287</u>	<u>1,435,638</u>	<u>(55,649)</u>
<u>Expenditures (Outflows):</u>				
General Government				
Legislative	209,965	268,965	100,760	168,205
Judicial	12,500	12,500	94,568	(82,068)
Elections	3,500	3,500	58,983	(55,483)
Finance and Administration	469,428	469,428	394,199	75,229
Other General Government	227,000	227,000	207,673	19,327
Public Safety	309,214	259,214	289,199	(29,985)
Flood Control	-	-	-	-
Health and Welfare	95,000	70,000	54,258	15,742
Economic Development	-	-	69,962	(69,962)
Transportation	10,000	10,000	33,038	(23,038)
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,336,607</u>	<u>1,320,607</u>	<u>1,302,640</u>	<u>17,967</u>
<u>Excess (Deficiency) of Revenues</u>				
<u> Over Expenditures</u>	220,507	170,680	132,998	(37,682)
<u>Other Financing Uses:</u>				
Operating Transfers Out	<u>(456,479)</u>	<u>(453,000)</u>	<u>(621,188)</u>	<u>(168,188)</u>
<u>Excess (Deficiency) of Revenues Over</u>				
<u> Expenditures and Other Uses</u>	(235,972)	(282,320)	(488,190)	(205,870)
<u>Fund Balance at Beginning of Year</u>	<u>972,789</u>	<u>972,789</u>	<u>972,789</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 736,817</u>	<u>\$ 690,469</u>	<u>\$ 484,599</u>	<u>(205,870)</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 548,063	\$ 475,000	\$ 481,581	\$ 6,581
Sales & Use	200,000	187,000	140,099	(46,901)
Penalties & Interest on Delinquent Taxes			-	-
Intergovernmental Funds:				
Federal Grants	-	-	281,221	281,221
State Grants	850,000	850,000	229,093	(620,907)
State Revenue Sharing	25,000	25,000	24,844	(156)
Charges for Services	83,500	83,500	-	(83,500)
Fines & Forfeitures			-	-
Investment Earnings	2,500	2,500	683	(1,817)
Other Revenues	10,000	2,690	77,277	74,587
Total Revenues	1,719,063	1,625,690	1,234,798	(390,892)
<u>Expenditures (Outflows):</u>				
Highway & Streets	1,639,951	1,702,236	1,195,917	506,319
Capital Outlay	125,000	125,000	572,984	(447,984)
Total Expenditures	1,764,951	1,827,236	1,768,901	58,335
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(45,888)	(201,546)	(534,103)	(332,557)
<u>Other Financing Sources:</u>				
Lease proceeds	-	-	206,326	206,326
Lease payments	-	-	(44,422)	(44,422)
Operating Transfers In	150,000	200,000	447,297	247,297
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	104,112	(1,546)	75,098	76,644
<u>Fund Balance at Beginning of Year</u>	522,773	522,773	522,773	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ 626,885	\$ 521,227	\$ 597,871	\$ 76,644

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - INDUSTRIAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,800	1,800	1,289	(511)
Total Revenues	1,800	1,800	1,289	(511)
<u>Expenditures (Outflows):</u>				
Economic Development & Assistance	41,900	48,800	42,646	6,154
Capital Outlay	-	-	-	-
Total Expenditures	41,900	48,800	42,646	6,154
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(40,100)	(47,000)	(41,357)	5,643
<u>Other Financing Uses:</u>				
Operating Transfers In (Out)	(40,100)	(40,100)	41,385	81,485
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(80,200)	(87,100)	28	87,128
<u>Fund Balance at Beginning of Year</u>	49,972	49,972	49,972	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ (30,228)	\$ (37,128)	\$ 50,000	\$ 87,128

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - RECREATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget Favorable (Unfavorable)
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 355,637	\$ 307,494	\$ 286,761	(20,733)
Licenses & Permits	10,000	10,000	13,519	3,519
Intergovernmental Funds:				
State Revenue Sharing	90,000	90,000	10,850	(79,150)
Investment Earnings	3,000	3,000	10,768	7,768
Other Revenues	-	-	-	-
Total Revenues	458,637	410,494	321,897	(88,597)
<u>Expenditures (Outflows):</u>				
Culture & Recreation	380,314	380,314	282,442	97,872
Capital Outlay	400,000	400,000	346,950	53,050
Total Expenditures	780,314	780,314	629,392	150,922
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(321,677)	(369,820)	(307,495)	62,325
<u>Other Financing Sources:</u>				
Operating Transfers In	-	-	(2,080)	(2,080)
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(321,677)	(369,820)	(309,575)	60,245
<u>Fund Balance at Beginning of Year</u>	881,491	881,491	881,491	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ 559,814	\$ 511,671	\$ 571,916	\$ 60,245

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - SOLID WASTE
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Taxes				
Sales & Use	\$ 1,715,000	\$ 1,715,000	\$ 1,566,187	\$ (148,813)
Investment Earnings	5,000	5,000	18,864	13,864
Total Revenues	1,720,000	1,720,000	1,585,051	(134,949)
<u>Expenditures (Outflows):</u>				
Sanitation	809,085	852,000	846,061	5,939
Capital Outlay	-	-	-	-
Total Expenditures	809,085	852,000	846,061	5,939
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	910,915	868,000	738,990	(129,010)
<u>Other Financing Uses:</u>				
Operating Transfers Out	(900,000)	(900,000)	(900,000)	-
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	10,915	(32,000)	(161,010)	(129,010)
<u>Fund Balance at Beginning of Year</u>	2,899,729	2,899,729	2,969,952	70,223
<u>FUND BALANCE AT END OF YEAR</u>	\$ 2,910,644	\$ 2,867,729	\$ 2,808,942	\$ (58,787)

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - BLACKTOP ROAD
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Intergovernmental Funds:				
Federal Grants	\$ -	\$ -	\$ -	\$ -
Investment Earnings	500	500	56,253	55,753
Other Revenues	-	-	750	750
Total Revenues	500	500	57,003	56,503
<u>Expenditures (Outflows):</u>				
Highway & Streets	680,000	680,000	75,721	604,279
Capital Outlay	-	-	-	-
Total Expenditures	680,000	680,000	75,721	604,279
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(679,500)	(679,500)	(18,718)	660,782
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	1,015,000	1,015,000	900,000	115,000
Operating Transfers (Out)	-	-	(70,596)	(70,596)
Total Other Financing Sources (Uses)	1,015,000	1,015,000	829,404	44,404
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	335,500	335,500	810,685	705,185
<u>Fund Balance at Beginning of Year</u>	623,484	623,484	623,484	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 958,984</u>	<u>\$ 958,984</u>	<u>\$ 1,434,169</u>	<u>\$ 705,185</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - AMERICAN RESCUE PLAN ACT
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
<u>Revenues (Inflows):</u>				
Intergovernmental Funds:				
Federal Grants	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,000	1,000	1,027	27
Total Revenues	1,000	1,000	1,027	27
<u>Expenditures (Outflows):</u>				
Judicial	24,000	24,000	24,000	-
Other General Government	45,680	45,680	538,317	(492,637)
Capital Outlay	201,099	276,099	-	276,099
Total Expenditures	270,779	345,779	562,317	(216,538)
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(269,779)	(344,779)	(561,290)	(216,511)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	-	75,000	75,000	-
Operating Transfers (Out)	(319,018)	(361,270)	(30,513)	330,757
Total Other Financing Sources (Uses)	(319,018)	(286,270)	44,487	330,757
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(588,797)	(631,049)	(516,803)	114,246
<u>Fund Balance at Beginning of Year</u>	1,036,235	1,036,235	1,036,235	-
<u>FUND BALANCE AT END OF YEAR</u>	\$ 447,438	\$ 405,186	\$ 519,432	\$ 114,246

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

FUND DESCRIPTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

Nonmajor Governmental Funds - Special Revenue Funds

Courthouse and Jail Maintenance Fund

The Courthouse and Jail Maintenance Fund accounts for the maintenance and operation of the parish courthouse and jail. Financing is provided by a parish-wide ad valorem tax.

Health Unit Maintenance Fund

The Health Unit Maintenance Fund accounts for the maintenance and operation of the parish health unit. Financing is provided by a parish-wide ad valorem tax.

Criminal Court Fund

The Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950 which provides that fines and forfeitures imposed by the district courts and district attorney and conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

Witness Fee Fund

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

911 Emergency Fund

The 911 Emergency Fund accounts for the establishment, maintenance, and operation of the 911 emergency telephone system for Caldwell Parish. Financing is provided by a five-percent service charge on local telephone service within the parish and an ad valorem tax.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Courthouse and Jail Maintenance	Health Unit Maintenance	Criminal Court	Witness Fee	911 Emergency	Totals
Assets:						
Cash and Cash Equivalents	\$ 844,997	\$ 607,504	\$ 10,967	\$ 2,848	\$ 705,164	\$ 2,171,480
Investments	38,670	92,740	-	-	130,520	261,930
Receivables	147,851	96,725	25,835	-	109,204	379,615
Due From Other Funds	-	-	-	-	482,033	482,033
TOTAL ASSETS	\$ 1,031,518	\$ 796,969	\$ 36,802	\$ 2,848	\$ 1,426,921	\$ 3,295,058
Liabilities and Fund Equity:						
Liabilities:						
Accounts Payable	\$ 200	\$ 151	\$ 7,564	\$ 100	\$ 670	\$ 8,685
Due To Other Funds	-	-	20,000	-	41,385	61,385
TOTAL LIABILITIES	200	151	27,564	100	42,055	70,070
Fund Equity:						
Fund Balances:						
Restricted	1,031,318	796,818	9,238	2,748	1,384,866	3,224,988
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,031,518	\$ 796,969	\$ 36,802	\$ 2,848	\$ 1,426,921	\$ 3,295,058

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Courthouse and Jail Maintenance	Health Unit Maintenance	Criminal Court	Witness Fee	911 Emergency	Totals
Revenues:						
Intergovernmental Revenues:						
Ad Valorem	\$ 176,160	\$ 116,059	\$ -	\$ -	\$ 116,380	\$ 408,599
Licenses & Permits	-	-	-	-	7,308	7,308
Charges for Services	-	-	-	-	181,744	181,744
Fines & Forfeitures	-	-	48,563	2,149	-	50,712
Investment Earnings	3,621	2,996	674	4	5,371	12,666
Other Revenues	223	1,320	-	-	1,731	3,274
Total Revenues	180,004	120,375	49,237	2,153	312,534	664,303
Expenditures:						
General Government:						
Judicial	-	-	255,670	-	-	255,670
Other General Government	127,574	-	-	-	-	127,574
Public Safety	-	-	-	-	172,310	172,310
Health and welfare	-	131,320	-	-	-	131,320
Capital Outlay	-	-	-	-	121,848	121,848
Total Expenditures	127,574	131,320	255,670	-	294,158	808,722
Excess (Deficiency) of Revenues Over Expenditures	52,430	(10,945)	(206,433)	2,153	18,376	(144,419)
Other Financing Sources:						
Operating Transfers In (Out)	5,990	-	200,000	-	(45,295)	160,695
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	58,420	(10,945)	(6,433)	2,153	(26,919)	16,276
Fund Balances, Beginning	972,898	807,763	15,671	595	1,411,785	3,208,712
Fund Balances, Ending	<u>\$ 1,031,318</u>	<u>\$ 796,818</u>	<u>\$ 9,238</u>	<u>\$ 2,748</u>	<u>\$ 1,384,866</u>	<u>\$ 3,224,988</u>

SUPPLEMENTAL INFORMATION

Caldwell Parish Police Jury
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the year ended December 31, 2024

We have audited the basic financial statements of the Caldwell Parish Police Jury as of and for the year ended December 31, 2024 and have issued our report thereon dated June 30, 2025. 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 Governmental Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2024 resulted in an unqualified opinion.

A. Summary of Auditor's Report

Report on Internal Control and Compliance Material to Financial Statements

Internal Control

Material Weakness Yes X No Significant Deficiencies Yes X No

Compliance

Compliance Material to Financial Statements Yes X No

B. Findings - Financial Statements Audit

Current Year

Finding 2024-001 Compliance with Fiscal Agency and Cash Management Laws

Criteria: Louisiana Revised Statutes 39:1211-45 requires, in part, that public funds be secured one hundred percent of the amount of collected funds on deposits. These collected balances can be secured by any governmental agency insuring bank deposits (such as FDIC) or those securities outlined in RS 39:1224. The governmental agency is responsible for ensuring that it's financial institution secures the collected balances with either insurance or pledged securities or some combination of the two.

Condition: The Caldwell Parish Police Jury has collected balances of over \$250,000 during the audit period that were not covered by insurance or other pledged securities.

Cause: None.

Effect: Public funds held by the Caldwell Parish Police Jury were susceptible to loss because the funds were not wholly secured.

Recommendation: The Caldwell Parish Police Jury should develop and adopt a policy to review total collected balances periodically to ensure that the collected balances are wholly secured.

Management Response: See management's response attached.

Finding 2024-002 Compliance with Local Government Budget Act

Criteria: Louisiana Revised Statute 39:1311 requires that a public entity whose actual revenues or expenditures are out of variance by 5% amend the budget in the same manner the budget was first adopted.

Caldwell Parish Police Jury
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the year ended December 31, 2024

Condition: The Caldwell Parish Police Jury's actual revenues were less than budgeted revenues by more than 5% in the Road Maintenance Fund, Industrial Operations Fund, Recreation Fund, and Solid Waste Fund. The Caldwell Parish Police Jury's actual transfers out (in) were more (less) than budgeted transfers by more than 5% in the General Fund, Road Maintenance Fund, Blacktop Road Fund. The Caldwell Parish Police Jury's actual expenditures out (in) were more (less) than budgeted expenditures by more than 5% in the ARPA Fund.

Cause: None.

Effect: The Caldwell Parish Police Jury is not in compliance with the state law concerning budgeting.

Recommendation: The Caldwell Parish Police Jury should implement procedures to ensure that state law is followed with respect to budgetary procedures.

Management Response: See management's response attached.

Prior Year

Finding 2023-001 Compliance with Payroll Requirements

Criteria: Louisiana Revised Statute 42:1113 generally prohibits a "public servant...from enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the agency of such public servant." When entering into such transactions, the agency should seek guidance from legal counsel and the Louisiana Board of Ethics.

Condition: The Caldwell Parish Police Jury has one full-time maintenance employee who was paid as a maintenance employee in the Court and Jail Maintenance Fund but also was paid as a maintenance contractor from the Industrial Operations Fund.

Cause: None.

Effect: The Caldwell Parish Police Jury could be in violation of state law as stated above.

Recommendation: The Caldwell Parish Police Jury should seek guidance from legal counsel and the Louisiana Board of Ethics pertaining to the different types of pay received.

Management Response: The Caldwell Parish Police Jury will discontinue payments to the employee for contracted services and include comparable pay into the employee's wages. All wages will be reported as employee wages on the Form W-2. As of June 2024, the employee has discontinued receiving contract payments.

Resolution: This finding has been resolved.

Caldwell Parish Police Jury
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the year ended December 31, 2024

Finding 2023-002 Compliance with Local Government Budget Act

Criteria: Louisiana Revised Statute 39:1311 requires that a public entity whose actual revenues are below budgeted revenues by 5% amend the budget in the same manner the budget was first adopted.

Condition: The Caldwell Parish Police Jury's actual revenues were less than budgeted revenues by more than 5% in the road maintenance fund and the recreation fund.

Cause: None.

Effect: The Caldwell Parish Police Jury is not in compliance with the state law concerning budgeting.

Recommendation: The Caldwell Parish Police Jury should implement procedures to ensure that state law is followed with respect to budgetary procedures.

Management Response: The Caldwell Parish Police Jury will implement procedures to ensure that state law is followed with respect to budgetary procedures.

Resolution: See Finding 2024-002.

Finding 2023-003 Submission of Audit Report

Criteria: In accordance with state statute, the Caldwell Parish Police Jury's audit report must be submitted to the Louisiana Legislative Auditor within 180 days of the close of the entity's fiscal year.

Condition and Context: The Caldwell Parish Police Jury's audit report was not submitted to the Louisiana Legislative Auditor within 180 days of the fiscal year end.

Cause and Effect: The auditor acquired information about a component unit of the Caldwell Parish Police Jury on June 28, 2024. This required additional time to receive the information needed to reach an opinion on the Caldwell Parish Police Jury's December 31, 2024 audit report.

Recommendation: We recommend that the Caldwell Parish Police Jury comply with the filing requirements and deadline established by state statute.

Management Response: The Caldwell Parish Police Jury understands and will comply with the filing requirements and deadline established by the state statute.

Resolution: This finding has been resolved.

Caldwell Parish Police Jury

201 Main Street, Suite 5
Post Office Box 1737 Columbia, Louisiana 71418
Phone 318.649.2681 - Fax 318.649.5930

William Adkins
President

Kevin Martin
Vice President

Dianne Childress
Secretary/Treasurer

Management's Corrective Action Plan

June 30, 2025

Schedule of Findings

As of and for year ended December 31, 2024

Findings – Financial Statement Audit

Current Year

Finding 2024 – 001 Compliance with Fiscal Agency and Cash Management Laws:

Condition: The Caldwell Parish Police Jury has collected balances of over \$250,000 during audit period that were not covered by insurance or other pledged securities.

Response: Caldwell Parish Police Jury will take under advisement from the auditor to adopt a policy that will review the total collected funds periodically to insure the bank is adequately insuring all accounts.

Finding 2024 – 002 Compliance with Local Government Budget Act:

Condition: The Caldwell Parish Police Jury's actual revenues were less than budgeted revenues by more than 5% in the General Fund, Road Maintenance Fund, Industrial Operations Fund, Recreation Fund, and Solid Waste Fund. The Caldwell Parish Police Jury's actual expenditures were more than budgeted expenditures by more than 5% in the General Fund and Road Maintenance Fund.

Response: Caldwell Parish Police Jury will reevaluate the process on which our Budget is created, to be able to follow state law for budgetary procedures.

Sincerely,



William Adkins
President, Caldwell Parish Police Jury



Dianne Childress
Secretary – Treasurer
Caldwell Parish Police Jury

District 1
Jimmy "Jimbo" Emmons

District 2
Rudy Guerrero

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
William "Will" Adkins

District 7
Hershel Valentine

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2024

Purpose:

William Adkins, President	\$ 14,400
Jim Bo Emmons	13,200
Rudy Gurrero	13,200
Mark Black	13,200
Kevin Martin	13,200
Hershel Volentine	13,200
Gary Watts	13,200

TOTAL

\$ 93,600

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER -
PRESIDENT

FOR THE YEAR ENDED DECEMBER 31, 2024

William Adkins, President	
Salary	\$ 14,400
Medicare	209
Social Security	<u>893</u>
 TOTAL	 <u><u>\$ 15,502</u></u>

CALDWELL PARISH POLICE JURY
 COLUMBIA, LOUISIANA
 CRIMINAL COURT FUND
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
 FOR THE YEAR ENDED DECEMBER 31, 2024

	First Six Month Period Ended 06/30/2024	Second Six Month Period Ended 12/31/2024
Receipts From:		
Caldwell Parish Sheriff, Criminal Fines - Other	\$ 26,374	\$ 22,037
Total Receipts	<u>\$ 26,374</u>	<u>22,037</u>



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Alayna C. Huckaby, CPA
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**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**

Caldwell Parish Police Jury
Columbia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Caldwell Parish Police Jury's basic financial statements and have issued our report thereon dated June 30, 2025. Due to the omission of component units, we issued an adverse opinion on the aggregate discretely presented component units.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Caldwell Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial 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 of noncompliance or other matters that are required to be reported under Government Auditing Standards, and which are described in the accompanying schedule of findings and questioned costs as Finding 2024-001 and Finding 2024-002

Caldwell Parish Police Jury's Response to Findings

The Caldwell Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Caldwell Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on it.

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 result 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 Caldwell Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana
June 30, 2025



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

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kfolden@foldencpa.com

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Alayna C. Huckaby, CPA
ahuckaby@foldencpa.com

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Police Jurors of Caldwell Parish Police Jury
Columbia, Louisiana
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2024 through December 31, 2024. Caldwell Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

Caldwell Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 01, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

- i. Budgeting, including preparing, adopting, monitoring, and amending the budget.
- ii. Purchasing, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
- iii. Disbursements, including processing, reviewing, and approving,
- iv. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- v. Payroll/Personnel, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. Credit Cards (and debit cards, fuel cards, purchase cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. Prevention of Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Procedure Results: We noted exceptions. See Item 1.

2) Board or Finance Committee

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

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternately, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Procedure Results: We noted exceptions. See Item 2.

3) Bank Reconciliations

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

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedure Results: We noted no exceptions.

4) Collections

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

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

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

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

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3a (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). 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:

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

- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

Procedure Results: We noted exceptions. See Item 3.

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

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

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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5b above, as applicable.

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

Procedure Results: We noted exceptions. See Item 4.

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

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

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

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder.

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

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

Procedure Results: We noted exceptions. See Item 5.

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

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

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

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

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

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

Procedure Results: We noted no exceptions.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period.

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

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Procedure Results: We noted no exceptions.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9a above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates in the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Procedure Results: We noted no exceptions.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9a obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Procedure Results: We noted no exceptions.

11) Debt Service

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

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

Procedure Results: We noted no exceptions.

12) Fraud Notice

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

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

Procedure Results: We noted no exceptions.

13) Information Technology Disaster Recovery/Business Continuity

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

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

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

iii. 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.

B. 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.

Procedure Results: We noted no exceptions.

14) Prevention of Sexual Harassment

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

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

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;
- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Procedure Results: We noted no exceptions.

We were engaged by Caldwell Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and 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 Caldwell Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely 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.

Kenneth D. Folden & Co., CPAs, LLC

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana

June 30, 2025

Caldwell Parish Police Jury
Columbia, Louisiana

Management's Responses to Exceptions to the
Statewide Agreed-Upon Procedures
For the year ended December 31, 2024

Item 1: Exception: The Caldwell Parish Police Jury has a written policy for IT Disaster Recovery and Continuity; excluding recovery operations.

Response - See attached management response.

Item 2: Exception: Meeting minutes reference management accepting the audit report and exceptions; however, minutes do not reference any discussion of a corrective action plan to resolve the audit findings.

Response - See attached management response.

Item 3: Exception: Two out of ten deposits reviewed did not include evidence that they were made within one business day of receipt.

Response - See attached management response.

Item 4: Exception: One out forty-four disbursements reviewed did not indicate that they were received by the entity.

Response - See attached management response.

Item 5: Exception: One out of five credit card statements reviewed had an interest charge.

Response - See attached management response.

Caldwell Parish Police Jury

*201 Main Street, Suite 5
Post Office Box 1737 Columbia, Louisiana 71418
Phone 318.649.2681 - Fax 318.649.5930*

William Adkins
President

Kevin Martin
Vice President

Dianne Childress
Secretary/Treasurer

ITEM 1:

Exception: The Caldwell Parish Police Jury has a written policy for IT Disaster Recovery and Continuity; excluding recovery operations.

Disaster Recovery: Caldwell Parish Police Jury will implement a recovery plan in the IT Disaster Recovery & Continuity Policy.

ITEM 2:

Exception: Meeting minutes reference management accepting the audit report and exceptions; However, minutes do not reference any discussion of a corrective action plan to resolve the audit findings.

Response – The corrective action plan was discussed but not put into the minutes. The corrective action plan will be referenced in the minutes going forward.

ITEM 3:

Exception: Two out of ten deposits reviewed did not include evidence that they were made within one business day of receipt.

Response – The departments were reminded that all deposits need to be made on the same day as receipt or stamped received.

ITEM 4:

Exception: One out forty-four disbursements reviewed did not indicate that they were received by the entity and did not include evidence of segregation of duties.

Response – We will stamp the invoice on the day it is received, and we implemented the requirement for check signers to initial the invoice after they sign the check. This procedure was started in May after our Audit for Year 2023.

ITEM 5:

Exception: One out of five credit card statements reviewed had an interest charge.

Response – This was due to a credit being issued to the card, so it was not paid in full. We will make every effort to insure that the credit card is paid in full to eliminate an interest charge.

Dianne Childress
Secretary Treasurer
Caldwell Parish Police Jury
Columbia, Louisiana
Management's Responses to Exceptions to the
Statewide Agreed-Upon Procedures
For the year ended December 31, 2024

District 1
Jimmy "Jimbo" Emmons

District 2
Rudy Guerrero

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
William "Will" Adkins

District 7
Hershel Valentine

Caldwell Parish Police Jury

201 Main Street, Suite 5
Post Office Box 1737 Columbia, Louisiana 71418
Phone 318.649.2681 - Fax 318.649.5930

William Adkins
President

Kevin Martin
Vice President

Dianne Childress
Secretary/Treasurer

June 30, 2025

Kenneth D. Folden & Co., CPAs, LLC
302 Eighth Street
Jonesboro, LA 71251

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 01, 2024 through December 31, 2024, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (as applicable).
Yes ☒ No ☐
2. For the fiscal period January 01, 2024 through December 31, 2024, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.
Yes ☒ No ☐
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.
Yes ☒ No ☐
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.
Yes ☒ No ☐
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.
Yes ☒ No ☐
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2024, and June 30, 2025.
Yes ☒ No ☐
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

- Yes ☒ No ☐
8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
12. We represent that the 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, that we provided to you is complete.
- Yes ☒ No ☐
13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes ☒ No ☐
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes ☒ No ☐
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes ☒ No ☐

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

Yes ☒ No ☐

21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.

Yes ☒ No ☐

22. We have disclosed to you any other matters as we have deemed appropriate.

Yes ☒ No ☐

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

Yes ☒ No ☐

24. We have disclosed to you all known events that have occurred subsequent to December 31, 2024, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes ☒ No ☐

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

Signature  Date June 30, 2025

Title Secretary/Treasurer

Signature  Date June 30, 2025

Title Police Juror

District 1
Jimmy "Jimbo" Emmons

District 2
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