

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Claiborne Parish Police Jury's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury, as of December 31, 2022, 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 Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Responsibilities of Management for the Financial Statements

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 36-41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Police Jury's basic financial statements. The accompanying combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the Justice Schedule (receiving entity); and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are 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, 2023, on our consideration of the Claiborne Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Claiborne Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Claiborne Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 30, 2023

Basic Financial Statements

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2022**

ASSETS	
Cash and cash equivalents	9,484,224
Investments	1,060,418
Receivables	3,025,380
Deferred charges	99,865
Capital assets, net of accumulated depreciation	8,112,323
Net pension asset	743,278
TOTAL ASSETS	22,525,487
DEFERRED OUTFLOWS	
Deferred outflow - pension related	104,777
LIABILITIES	
Accounts, salaries and other payables	663,238
Compensated absences payable	275,890
Bonds payable within one year	245,000
Bonds payable in more than one year	709,000
Net pension liability	39,257
TOTAL LIABILITIES	1,932,385
DEFERRED INFLOWS	
Deferred inflows - pension related	709,300
NET POSITION	
Net investment in capital assets	7,158,323
Restricted for:	
General government	1,729,936
Highway and streets	1,742,906
Public safety	256,985
Health and welfare	482,538
Culture and recreation	1,385,105
Unrestricted	7,232,789
TOTAL NET POSITION	\$ 19,988,582

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE)
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	REVENUE AND CHANGES IN NET POSITION
General government	\$ 1,545,429	\$ 355,024	\$ 1,739,869	\$ 549,464
Public safety	568,936	-	162,896	(406,040)
Highway and streets	2,903,002	2,000	525,162	(2,375,840)
Sanitation	773,059	-	-	(773,059)
Utilities	155,128	54,140	132,264	31,276
Health and welfare	918,711	81,873	739,997	(96,841)
Culture and recreation	707,995	8,807	-	(699,187)
Economic development and assistance	54,960	-	-	(54,960)
Transportation	-	85,415	-	85,415
Interest expense	25,200	-	-	(25,200)
Total governmental activities	<u>\$ 7,652,419</u>	<u>\$ 587,259</u>	<u>\$ 3,300,188</u>	<u>(3,764,972)</u>

General revenues:

Taxes:	
Ad valorem	2,587,547
Sales and use taxes	774,767
Other taxes, penalties, and interest	1,401,891
Grants and contributions not restricted to specific program	89,003
Unrestricted investment earnings	115,340
Net increase (decrease) in the fair value of investments	(102,715)
Gain (loss) on disposal of assets	60,681
Contributions from private sources	13,086
Proceeds from insurance	64,514
Other revenues	282,544
Total general revenues	<u>5,286,659</u>
Change in net position	<u>1,521,687</u>
Net position at beginning of year	<u>18,466,895</u>
Net position at end of year	<u>\$ 19,988,582</u>

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2022

		PARISH	LIBRARY	SALES	CRIMINAL		AMERICAN	OFFICE OF	OTHER	TOTAL
ASSETS	GENERAL	ROAD	MAINTENANCE	TAX	COURT	SECTION 8	RESCUE	COMMUNITY	GOVERNMENTAL	GOVERNMENTAL
							PLAN	SERVICES	FUNDS	FUNDS
Cash and cash equivalents	\$ 4,480,286	\$ 46,981	\$ 558,429	\$ 687,916	\$ 10,713	\$ 84,288	\$ 2,332,312	\$ 210,913	\$ 1,072,386	\$ 9,484,224
Investments	701,208	3,293	6,770	177,697	-	-	-	165,191	6,260	1,060,418
Receivables	663,564	940,032	722,257	72,874	6,043	-	-	42,460	578,149	3,025,380
Due from other funds	-	-	-	-	-	-	-	34,740	-	34,740
Due from other agencies	-	-	-	-	-	-	-	-	-	-
Deferred charges	99,865	-	-	-	-	-	-	-	-	99,865
TOTAL ASSETS	\$ 5,944,923	\$ 990,306	\$ 1,287,456	\$ 938,486	\$ 16,756	\$ 84,288	\$ 2,332,312	\$ 453,305	\$ 1,656,795	\$ 13,704,626
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES										
Liabilities:										
Accounts, salaries and other payables	\$ 353,727	\$ 156,129	\$ 31,190	\$ 62,266	\$ 146	\$ -	\$ -	\$ 9,010	\$ 50,769	\$ 663,238
Due to other funds	-	-	-	-	-	-	-	34,739	-	34,739
Total liabilities	<u>353,727</u>	<u>156,129</u>	<u>31,190</u>	<u>62,266</u>	<u>146</u>	<u>-</u>	<u>-</u>	<u>43,749</u>	<u>50,769</u>	<u>697,977</u>
Deferred inflows:										
Unavailable ad valorem tax revenue	<u>30,102</u>	<u>151,316</u>	<u>118,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,321</u>	<u>400,410</u>
Fund balances:										
Restricted fund balances	-	682,861	1,137,596	876,220	16,610	84,288	-	409,556	1,505,704	4,712,833
Unassigned fund balances	<u>5,561,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,332,312</u>	<u>-</u>	<u>-</u>	<u>7,893,407</u>
Total fund balances	<u>5,561,094</u>	<u>682,861</u>	<u>1,137,596</u>	<u>876,220</u>	<u>16,610</u>	<u>84,288</u>	<u>2,332,312</u>	<u>409,556</u>	<u>1,505,704</u>	<u>12,606,239</u>
TOTAL LIABILITIES, DEFERRED										
INFLOWS, AND FUND BALANCES	\$ 5,944,923	\$ 990,306	\$ 1,287,456	\$ 938,486	\$ 16,756	\$ 84,288	\$ 2,332,312	\$ 453,305	\$ 1,656,795	\$ 13,704,626

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022**

Total fund balance - governmental funds	\$	12,606,239
Amounts reported for governmental activities in the statement of net position are different because:		
Some assets are not financial resources.		
Capital assets		8,112,323
Net pension asset		743,278
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
		400,410
Deferred items for pension related items are not reported in the fund statements:		
Deferred outflows		104,777
Deferred inflows		(709,300)
Some liabilities, such as bonds payable and compensated absences, are not due and payable in the current period and are therefore not reported in the funds.		
Compensated absences payable		(275,890)
Bonds payable		(954,000)
Net pension liability		(39,257)
Net position of governmental activities	\$	<u>19,988,582</u>

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES										
Taxes:										
Ad valorem	\$ 408,798	\$ 758,756	\$ 666,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,412	\$ 2,348,045
Sales and use	3,579	-	-	771,188	-	-	-	-	-	774,767
Other taxes										
Severance taxes	1,401,813	-	-	-	-	-	-	-	-	1,401,813
Penalties and interest on delinquent taxes	-	-	54	-	-	-	-	-	24	78
Licenses and permits	110,335	5,800	-	-	-	-	-	-	-	116,135
Intergovernmental funds:										
Federal government grants	199,226	201,641	-	-	-	348,612	1,521,857	391,385	55,180	2,717,900
State government grants	40,716	317,721	-	-	-	-	-	-	-	358,437
State government shared revenue	124,205	36,345	16,581	-	-	-	-	-	24,670	201,801
Charges for services	81,873	54,140	8,807	-	-	-	-	85,415	6,263	236,498
Fines and forfeitures	-	2,000	-	-	335,561	-	-	-	13,200	350,761
Investment earnings	(36,252)	2,810	4,634	(31,508)	421	1,537	15,485	1,118	12,530	(29,224)
Rents and royalties	14,451	23,915	-	-	-	-	-	3,483	-	41,849
Contributions and donations from private sources	-	-	5,386	-	-	-	-	7,700	-	13,086
Other revenues	111,444	75	11	-	-	-	-	562	-	112,092
Total revenues	2,460,187	1,403,203	701,553	739,681	335,983	350,149	1,537,342	489,663	626,279	8,644,039
EXPENDITURES										
Current:										
General government:										
Legislative	140,096	-	-	-	-	-	-	-	-	140,096
Judicial	255,574	-	-	-	326,042	-	-	-	69,429	651,045
Elections	56,412	-	-	-	-	-	-	-	6,352	62,763
Finance and administrative	385,400	-	-	-	-	-	-	-	-	385,400
Other general government	187,865	-	-	-	-	-	-	-	199,467	387,332
Public safety	396,888	-	-	-	-	-	-	-	122,906	519,794

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

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Highways and streets	43,327	2,456,746	-	-	-	-	-	-	69,068	2,569,141
Sanitation	-	-	-	773,059	-	-	-	-	-	773,059
Utilities	155,128	-	-	-	-	-	-	-	-	155,128
Health and welfare	29,066	-	-	-	-	372,932	-	430,945	61,138	894,081
Culture and recreation	7,000	-	564,454	-	-	-	-	-	-	571,454
Economic development and assistance	54,960	-	-	-	-	-	-	-	-	54,960
Debt service	71,535	-	194,665	-	-	-	-	-	-	266,200
Capital outlay	68,302	-	165,409	-	-	-	-	-	511,892	745,603
Total expenditures	<u>1,851,553</u>	<u>2,456,746</u>	<u>924,528</u>	<u>773,059</u>	<u>326,042</u>	<u>372,932</u>	<u>-</u>	<u>430,945</u>	<u>1,040,251</u>	<u>8,176,056</u>
Excess (deficiency) of revenues over expenditures	<u>608,633</u>	<u>(1,053,542)</u>	<u>(222,975)</u>	<u>(33,378)</u>	<u>9,940</u>	<u>(22,783)</u>	<u>1,537,342</u>	<u>58,718</u>	<u>(413,972)</u>	<u>467,982</u>
OTHER FINANCING SOURCES (USES)										
Operating transfers in	-	935,000	-	-	-	-	-	-	30,000	965,000
Proceeds from the sale of assets	-	-	47,800	-	-	-	-	-	98,322	146,122
Proceeds from insurance	-	21,653	-	-	-	-	-	-	42,862	64,514
Operating transfers out	(965,000)	-	-	-	-	-	-	-	-	(965,000)
Total other financing sources (uses)	<u>(965,000)</u>	<u>956,653</u>	<u>47,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,184</u>	<u>210,636</u>
Net change in fund balances	<u>(356,367)</u>	<u>(96,890)</u>	<u>(175,175)</u>	<u>(33,378)</u>	<u>9,940</u>	<u>(22,783)</u>	<u>1,537,342</u>	<u>58,718</u>	<u>(242,789)</u>	<u>678,618</u>
Fund balances at beginning of year	<u>5,917,461</u>	<u>779,750</u>	<u>1,312,771</u>	<u>909,598</u>	<u>6,670</u>	<u>107,071</u>	<u>794,970</u>	<u>350,837</u>	<u>1,748,493</u>	<u>11,927,621</u>
Fund balances at end of year	<u>\$ 5,561,094</u>	<u>\$ 682,861</u>	<u>\$ 1,137,596</u>	<u>\$ 876,220</u>	<u>\$ 16,610</u>	<u>\$ 84,288</u>	<u>\$ 2,332,312</u>	<u>\$ 409,556</u>	<u>\$ 1,505,704</u>	<u>\$ 12,606,240</u>

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

Net change in fund balances - total governmental funds **\$ 678,618**

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	745,603
Depreciation	(569,398)
Gain (loss) on disposal of assets	(85,441)

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

Current year deferred inflows	400,410
Prior year deferred inflows	(165,992)

Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position

241,000

Some items reported in the statement of activities, such as a net decrease or increase in compensated absences, do not require the use of current financial resources, nor do they provide any, and therefore are not reported as expenditures or revenues in the governmental funds.

Change in compensated absences payable	(15,339)
Pension expense	121,773
Nonemployer contributions	170,452
Change in net position of governmental activities	\$ 1,521,686

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Claiborne Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury" (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by ten police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2024. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

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

In accomplishing its objectives, the police jury has approximately 40 full-time and part-time employees (3 in the central office, 12 in the office of community services, 10 in the library, 2 in homeland security and emergency preparedness, and 15 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

Reporting Entity

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

Basis of Presentation

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

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

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

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

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

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

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

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

The American Rescue Plan Fund accounts for funds received under the federal American Rescue Plan Act.

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

Cash and Investments

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables and Payables

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

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Claiborne Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2022, taxes of 24.15 mills were levied on property with assessed valuations totaling \$150,482,686 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.83	Indefinite
Inside municipalities	2.17	1.94	Indefinite
Building maintenance	2.71	2.77	2024
Library maintenance	5.44	6.19	2035
Roads	7.22	7.33	2027
Equipment	2.06	2.09	2027

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

On October 22, 2011, voters approved a renewal of the library tax for 5.44 mills beginning 2016 and ending in 2035. On October 19, 2013, voters approved a renewal of the building maintenance tax for 2.71 mills beginning 2015 and ending in 2024. On January 11, 2017, voters approved a renewal of the parish roads and equipment taxes, with a slight increase, for 7.22 and 2.06 mills, respectively, beginning 2018 and ending in 2027.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The following are the principal taxpayers for the parish and their 2022 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed Valuation
Claiborne Electric Coop.	\$ 4,601	3.06%
Texas Gas Transmission	3,936	2.62%
XTO Energy	3,426	2.28%
Urban Oil & Gas Group, LLC	3,389	2.25%
Gulf South Pipeline CO., LLC	3,270	2.17%
Midcontinent Express	3,111	2.07%
Mid-Valley Pipeline Company	3,146	2.09%
Gulf South Pipeline CO., LLC	3,056	2.03%
Entergy Louisiana, INC.	2,865	1.90%
ETC Texas Pipeline	2,632	1.75%
Total	<u>\$ 33,432</u>	<u>22.22%</u>

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

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

Inventories and Prepaid Items

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

Restricted Assets

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Capital Assets

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

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

Compensated absences

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

Long-Term Obligations

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

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

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

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reconciliation of Government-wide and Fund Financial Statements

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

Use of estimates

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

NOTE 2 - BUDGET VARIANCES

The following presents a summary of major funds' budget variances for the year ended December 31, 2022:

Fund	Revenues and Other Sources (Uses)			Expenditures and Other Sources (Uses)		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 3,854,600	\$ 4,037,224	\$ 182,624	\$ 3,802,800	\$ 2,871,734	\$ 931,066
Parish Road	2,501,600	2,359,856	(141,744)	2,383,000	2,456,746	(73,746)
Library	812,200	749,353	(62,847)	971,400	924,528	46,872
Sales Tax	761,600	739,681	(21,919)	774,000	773,059	941
Total	<u>\$ 7,930,000</u>	<u>\$ 7,886,113</u>	<u>\$ (43,887)</u>	<u>\$ 7,931,200</u>	<u>\$ 7,026,066</u>	<u>\$ 905,134</u>

NOTE 3 - CASH AND CASH EQUIVALENTS

Custodial credit risk is the risk that in the event of a bank failure, the police jury's deposits may not be returned to it. The police jury's policy (not a formal written policy) to ensure that there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2022, the police jury has cash and cash equivalents (book balances) totaling, \$9,484,224 as follows:

Demand deposits	\$ 7,048,453
Time deposits	2,383,015
Cash on hand	<u>52,756</u>
Total	<u>\$ 9,484,224</u>

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2022, \$8,374,047 of the police jury's bank balances of \$9,592,743 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 1,218,696</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>8,374,047</u>
Total balances exposed to custodial credit risk	<u>8,374,047</u>
Total bank balances	<u>\$ 9,592,743</u>

NOTE 4 - INVESTMENTS

Louisiana Asset Management Pool

Investments held at December 31, 2022, include \$30,424 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 4 – INVESTMENTS (CONTINUED)

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor's; (2) custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

Edward Jones

Investments held at December 31, 2022, include \$1,029,994 in three Edward Jones Corporate Accounts. The General Fund, Sales Tax Fund and Office of Community Services' Regular Fund have accounts with balances of \$692,927, \$171,876, and \$165,191, respectively.

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

The following is a summary of investment accounts:

	Edward Jones						
	Total	LAMP	Money Market	Certificates of Deposit	Government and Agency Securities	Asset and Mortgage Backed Securities	Total Edward Jones
Fund:							
General	\$ 701,203	\$ 8,276	\$ 21,426	\$ 99,525	\$ 562,409	\$ 9,567	\$ 692,927
Road	3,293	3,293	-	-	-	-	-
Sales Tax	177,701	5,825	13,923	-	157,953	-	171,876
Equipment	6,260	6,260	-	-	-	-	-
Library	6,770	6,770	-	-	-	-	-
OCS-Regular	165,191	-	165,191	-	-	-	165,191
Total	<u>\$ 1,060,418</u>	<u>\$ 30,424</u>	<u>\$ 200,540</u>	<u>\$ 99,525</u>	<u>\$ 720,362</u>	<u>\$ 9,567</u>	<u>\$ 1,029,994</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 5 - RECEIVABLES

The receivables of \$3,025,380, at December 31, 2022, are as follows:

		Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
	Taxes	Federal	State			
General	\$ 541,420	\$ -	\$ 53,580	\$ -	\$ 68,564	\$ 663,564
Parish Road	842,433	-	97,500	-	99	940,032
Library Maintenance	711,413	-	10,689	-	155	722,257
Sales Tax	72,874	-	-	-	-	72,874
Criminal Court	-	-	-	6,043	-	6,043
Office of Community Services	-	42,460	-	-	-	42,460
Other governmental	559,748	-	16,107	1,740	555	578,150
Total	<u>\$ 2,727,888</u>	<u>\$ 42,460</u>	<u>\$ 177,876</u>	<u>\$ 7,783</u>	<u>\$ 69,373</u>	<u>\$ 3,025,380</u>

NOTE 6 - INTERFUND TRANSFERS AND BALANCES

The following details interfund transfers for the year ended December 31, 2022:

	Transfers out
	<u>General</u>
Transfers in	
Parish Road	\$ 935,000
OHSEP	<u>30,000</u>
Total	<u>\$ 965,000</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund.

The following details interfund balances as of December 31, 2022:

	Due to
	<u>OCS</u>
Due from	
OCS	<u>\$ 34,740</u>
Total	<u>\$ 34,740</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 7 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2022, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land:				
Police Jury	\$ 220,570	\$ -	\$ -	\$ 220,570
Library	88,531	7,000	-	95,531
Office of Community Services	30,000	-	-	30,000
Adjudicated property	19,700	-	-	19,700
Construction in progress	1,581,505	202,997	(1,417,542)	366,960
Total capital assets not being depreciated	<u>1,940,306</u>	<u>209,997</u>	<u>(1,417,542)</u>	<u>732,761</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	15,517,189	-	-	15,517,189
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	2,883,666	1,379,950	-	4,263,616
Public works heavy equipment	3,401,078	411,277	(173,492)	3,638,863
Public works other equipment	84,175	31,933	-	116,108
Vehicles	425,963	68,682	(58,445)	436,200
Office furniture and equipment	250,841	-	-	250,841
Office of Emergency Preparedness and Homeland Security:				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	13,205	-	-	13,205
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	279,883	-	-	279,883
Office furniture and equipment	4,215	-	-	4,215
Library:				
Building and improvements	3,855,244	-	-	3,855,244
Furniture and equipment	315,165	-	-	315,165
Books and videos	692,658	23,714	(81,403)	634,969
Total capital assets being depreciated	<u>29,822,436</u>	<u>1,915,556</u>	<u>(313,340)</u>	<u>31,424,652</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 7 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Additions	Deletions	Ending Balance
Less accumulated depreciation for:				
Infrastructure:				
Roads	14,673,483	37,184	-	14,710,667
Bridges	1,513,850	36,674	-	1,550,524
Land improvements	15,995	-	-	15,995
Buildings and improvements	1,985,232	92,892	-	2,078,124
Public works heavy equipment	2,521,010	183,988	(140,342)	2,564,656
Public works other equipment	75,483	3,921	-	79,404
Vehicles	231,133	53,275	(43,746)	240,662
Office furniture and equipment	249,334	565	-	249,899
Office of Emergency Preparedness and Homeland Security:				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,387	24	-	51,411
Buildings and improvements	8,305	660	-	8,965
Office of Community Services:				
Land improvements	7,800	-	-	7,800
Buildings and improvements	61,294	862	-	62,156
Vehicles	196,076	22,812	-	218,888
Office furniture and equipment	4,215	-	-	4,215
Library:				
Building and improvements	1,219,364	99,910	-	1,319,274
Furniture and equipment	193,538	17,933	-	211,471
Books and videos	684,560	18,698	(81,403)	621,855
Total accumulated depreciation	23,958,526	569,398	(265,491)	24,045,090
Total capital assets being depreciated, net	<u>6,391,791</u>	<u>1,346,158</u>	<u>(47,849)</u>	<u>7,379,562</u>
Total capital assets, net	<u>\$ 6,898,228</u>	<u>\$ 1,556,155</u>	<u>\$ (1,465,391)</u>	<u>\$ 8,112,323</u>

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

General government	\$ 38,569
Public safety	48,528
Highway & Street	321,744
Health and welfare	24,016
Culture and recreation	136,541
Total	<u>\$ 569,398</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 8 - LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance
Limited Tax Bonds, Series 2012	\$ 555,000	\$ -	\$ (180,000)	\$ 375,000
Limited Tax Bonds, Series 2020	640,000	-	(61,000)	579,000
Compensated Absences	260,551	15,338	-	275,889
Net Pension (Asset)/Liability - PERS	(320,717)	-	(422,561)	(743,278)
Net Pension (Asset)/Liability - ROV	3,247	23,026	-	26,273
Net Pension (Asset)/Liability - DA	2,215	10,770	-	12,985
	<u>\$ 1,140,296</u>	<u>\$ 49,134</u>	<u>\$ (663,561)</u>	<u>\$ 525,869</u>

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

On August 1, 2012, the Library issued \$2,000,000 Limited Tax Bonds for the remodeling and expansion of the Homer branch of the library. Principal is due in annual installments of \$145,000 to \$190,000 plus interest from 1.1% to 3.35% payable semiannually. The bonds mature March 1, 2024.

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

The annual requirements to amortize bonds payable at December 31, 2022, are as follows:

	Limited Tax Bonds, Series 2012		Limited Tax Bonds, Series 2020	
	Principal	Interest	Principal	Interest
2023	\$ 185,000	\$ 9,233	\$ 64,000	\$ 9,471
2024	190,000	3,183	66,000	8,358
2025	-	-	68,000	7,205
2026	-	-	71,000	6,009
2027	-	-	73,000	4,767
2028-2030	-	-	237,000	6,324
Total	<u>\$ 375,000</u>	<u>\$ 12,415</u>	<u>\$ 579,000</u>	<u>\$ 42,134</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 9 – RETIREMENT SYSTEMS

Parochial Employees' Retirement System of Louisiana (System)

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

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

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

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

1. Any age 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, 2022 totaled \$115,999.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

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

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

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

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

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

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

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 18.00% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2022 totaled \$2,761.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

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

District Attorney's Retirement System of Louisiana (System)

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

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

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

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

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

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

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)

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

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 9.50% of the annual covered payroll. Contributions to the System for the year ended December 31, 2022 totaled \$741.

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

NOTE 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

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

NOTE 11 - RISK MANAGEMENT

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

NOTE 12 – COMMITMENTS AND CONTINGENCIES

At December 31, 2022, the police jury had no significant contracts.

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

NOTE 13- COOPERATIVE ENDEAVOR

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 30, 2023, the date on which the financial statements were available to be issued.

NOTE 15 – NEW ACCOUNTING STANDARDS

The following summaries of recently issued Statements include the Statements' original effective dates. In response to the COVID-19 global pandemic, GASB issued Statement Number 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which changes effective dates for Statements 83 through 93 to June 15, 2020, through December 31, 2022.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after December 15, 2022. This Statement did not have a significant impact on the Police Jury's financial statements.

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments. The requirements of this Statement are effective as follows: The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021. The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021. The requirements related to the measurement of liabilities (and assets, if any) associated with asset retirement obligations in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after June 15, 2022.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement, except for paragraphs 11b, 13, and 14 are effective for reporting periods beginning after June 15, 2020. The requirement in paragraph 11b is effective for reporting periods ending after December 31, 2022. The requirements in paragraphs 13 and 14 are effective for fiscal years periods beginning after June 15, 2021, and all reporting periods thereafter. Earlier application is encouraged. The effective date of this statement was extended by GASB No. 95 becoming effective for periods beginning after June 15, 2021, December 31, 2022, and June 15, 2022, respectively.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

**CLAIBORNE PARISH POLICE JURY
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**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective as follows: The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 98, *The Annual Comprehensive Financial Report was issued October 2021*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement’s introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements. The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 100, *Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62* - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences* - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information (Part II)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED December 31, 2022**

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

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

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

For the year ended December 31, 2022, modified accrual-based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	\$ 437,600	\$ 437,600	\$ 408,798	\$ (28,802)
Sales and use	4,200	4,200	3,579	(621)
Other taxes				
Severance taxes	1,503,000	1,503,000	1,401,813	(101,187)
Licenses and permits	102,500	102,500	110,335	7,835
Intergovernmental funds:				
Federal government grants	1,703,800	1,634,400	1,776,263	141,863
State government grants	81,600	17,000	40,716	23,716
State government shared revenue	80,400	80,400	124,205	43,805
Charges for services	-	-	81,873	81,873
Investment earnings	42,400	42,400	(36,252)	(78,652)
Rents and royalties	16,900	16,900	14,451	(2,449)
Other revenues	2,200	2,200	111,444	109,244
Total revenues	<u>3,974,600</u>	<u>3,840,600</u>	<u>4,037,224</u>	<u>196,624</u>
EXPENDITURES				
Current:				
General government:				
Legislative	144,500	138,000	140,096	(2,096)
Judicial	312,800	300,200	255,574	44,626
Elections	69,800	26,100	56,412	(30,312)
Finance and administrative	369,100	364,700	385,400	(20,700)
Other general government	212,000	186,900	187,865	(965)
Public safety	325,200	356,200	452,068	(95,868)
Highways and streets	1,500	1,100	43,327	(42,227)
Sanitation	1,000	100	-	100
Utilities	120,000	40,900	155,128	(114,228)
Health and welfare	24,400	20,000	29,066	(9,066)
Culture and recreation	7,000	6,000	7,000	(1,000)
Economic development and assistance	60,100	54,100	54,960	(860)
Debt service	71,600	70,900	71,535	(635)
Capital outlay	205,000	1,215,000	68,302	1,146,698
Total expenditures	<u>1,924,000</u>	<u>2,780,200</u>	<u>1,906,734</u>	<u>873,466</u>
Excess of revenues over expenditures	<u>2,050,600</u>	<u>1,060,400</u>	<u>2,130,490</u>	<u>(676,842)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of assets	-	14,000	-	(14,000)
Operating transfers out	(965,300)	(1,022,600)	(965,000)	57,600
Total other financing sources (uses)	<u>(965,300)</u>	<u>(1,008,600)</u>	<u>(965,000)</u>	<u>43,600</u>
Net change in fund balance	1,085,300	51,800	1,165,490	1,113,690
Fund balance at beginning of year	<u>6,481,922</u>	<u>5,917,461</u>	<u>5,917,461</u>	<u>0</u>
Fund balance at end of year	<u>\$ 7,567,222</u>	<u>\$ 5,969,261</u>	<u>\$7,082,951</u>	<u>\$ 1,113,690</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND RECONCILIATION
FOR THE YEAR ENDED DECEMBER 31, 2022**

Revenues - budget basis	\$ 4,037,224
ARPA funds reported in separate fund	1,521,857
OHSEP funds reported in separate fund	<u>55,180</u>
Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,460,187</u>
Expenditures - budget basis	\$ 1,906,734
OHSEP funds reported in separate fund	<u>55,180</u>
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 1,851,553</u>
Other sources (uses) - budget basis	\$ (965,000)
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ (965,000)</u>
Net Change in Fund Balance - budget basis	\$ 1,165,490
Net Revenue (Expenditures) Reported in separate fund	<u>(1,521,857)</u>
Net Change in Fund Balance per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ (356,367)</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	\$ 897,700	\$ 893,000	\$ 758,756	\$ (134,244)
Licenses and permits	7,500	5,500	5,800	300
Intergovernmental funds:				
Federal government grants	50,000	201,600	201,641	41
State government grants	323,700	300,000	317,721	17,721
State government shared revenue	37,000	37,000	36,345	(655)
Charges for services	29,500	114,000	54,140	(59,860)
Fines and forfeitures	3,000	2,000	2,000	-
Investment earnings	2,700	2,700	2,810	110
Rents and royalties	5,000	24,000	23,915	(85)
Other revenues	500	21,800	75	(21,725)
Total revenues	1,356,600	1,601,600	1,403,203	(198,397)
EXPENDITURES				
Current:				
Highways and streets	2,181,600	2,383,000	2,456,746	(73,746)
Total expenditures	2,181,600	2,383,000	2,456,746	(73,746)
Excess of revenues over expenditures	(825,000)	(781,400)	(1,053,542)	(124,651)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	825,000	900,000	935,000	35,000
Proceeds from insurance	-	-	21,653	21,653
Total other financing sources (uses)	825,000	900,000	956,653	56,653
Net change in fund balance	-	118,600	(96,890)	(215,490)
Fund balance at beginning of year	907,587	779,750	779,750	0
Fund balance at end of year	\$ 907,587	\$ 898,350	\$ 682,861	\$ (215,489)

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Ad valorem	\$ 758,000	\$ 729,000	\$ 666,080	\$ (62,920)
Penalties and interest on delinquent taxes	-	-	54	54
Intergovernmental funds:				
State government grants	500	-	-	-
State government shared revenue	17,000	17,000	16,581	(419)
Charges for services	8,000	8,500	8,807	307
Investment earnings	6,200	4,700	4,634	(66)
Contributions and donations from private source	3,400	5,200	5,386	186
Other revenues	2,000,000	-	11	11
Total revenues	<u>2,793,100</u>	<u>764,400</u>	<u>701,553</u>	<u>(62,847)</u>
EXPENDITURES				
Current:				
Culture and recreation	662,200	596,400	564,454	31,947
Debt service	194,700	194,700	194,665	
Capital outlay	1,113,400	180,300	165,409	
Total expenditures	<u>1,970,300</u>	<u>971,400</u>	<u>924,528</u>	<u>31,947</u>
Excess of revenues over expenditures	<u>822,800</u>	<u>(207,000)</u>	<u>(222,975)</u>	<u>(94,794)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of assets	75,000	47,800	47,800	-
Proceeds from insurance	15,000	-	-	-
Total other financing sources (uses)	<u>90,000</u>	<u>47,800</u>	<u>47,800</u>	<u>-</u>
Net change in fund balance	912,800	(159,200)	(175,175)	(15,975)
Fund balance at beginning of year	<u>1,262,914</u>	<u>1,312,770</u>	<u>1,312,771</u>	<u>1</u>
Fund balance at end of year	<u><u>\$2,175,714</u></u>	<u><u>\$1,153,570</u></u>	<u><u>\$ 1,137,596</u></u>	<u><u>\$ (15,974)</u></u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes:				
Sales and use	\$ 691,000	\$ 759,000	\$ 771,188	\$ 12,188
Investment earnings	3,700	2,600	(31,508)	(34,108)
Total revenues	<u>694,700</u>	<u>761,600</u>	<u>739,681</u>	<u>(21,919)</u>
EXPENDITURES				
Current:				
Sanitation	<u>760,300</u>	<u>774,000</u>	<u>773,059</u>	<u>941</u>
Total expenditures	<u>760,300</u>	<u>774,000</u>	<u>773,059</u>	<u>941</u>
Excess of revenues over expenditures	<u>(65,600)</u>	<u>(12,400)</u>	<u>(33,378)</u>	<u>(22,860)</u>
Net change in fund balance	(65,600)	(12,400)	(33,378)	(20,978)
Fund balance at beginning of year	<u>860,751</u>	<u>909,598</u>	<u>909,598</u>	<u>(0)</u>
Fund balance at end of year	<u>\$ 795,151</u>	<u>\$ 897,198</u>	<u>\$ 876,220</u>	<u>\$ (20,978)</u>

Other Supplemental Schedules

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –
COMBINING SCHEDULES – FUND DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Building Maintenance Fund

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

Equipment Fund

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

Juvenile Maintenance Fund

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

Office of Homeland Security and Emergency Preparedness

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

Witness Fee Fund

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2022**

	BUILDING		JUVENILE		OFFICE OF HOMELAND SECURITY AND EMERGENCY	WITNESS	
ASSETS	MAINTENANCE	EQUIPMENT	MAINTENANCE	PREPAREDNESS		FEE	TOTAL
Cash and cash equivalents	\$ 229,250	\$ 385,583	\$ 181,928	\$ 223,481		\$ 52,144	\$ 1,072,386
Investments	-	6,260	-	-		-	6,260
Receivables	328,405	247,449	1,740	-		555	578,149
TOTAL ASSETS	\$ 557,655	\$ 639,292	\$ 183,668	\$ 223,481		\$ 52,699	\$ 1,656,795
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES							
Liabilities:							
Accounts, salaries and other payables	\$ 26,305	\$ 8,580	\$ -	\$ 15,784		\$ 100	\$ 50,769
Deferred inflows:							
Unavailable ad valorem tax revenue	57,181	43,141	-	-		-	100,321
Restricted fund balances	474,170	587,572	183,668	207,697		52,599	1,505,704
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES	\$ 557,655	\$ 639,292	\$ 183,668	\$ 223,481		\$ 52,699	\$ 1,656,795

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
REVENUES						
Taxes:						
Ad valorem	\$ 298,068	\$ 216,344	\$ -	\$ -	\$ -	\$ 514,412
Penalties and interest on delinquent taxes	24	-	-	-	-	24
Intergovernmental funds:						
Federal government grants	-	-	-	55,180	-	55,180
State government shared revenue	13,736	10,934	-	-	-	24,670
Charges for services	-	-	-	-	6,263	6,263
Fines and forfeitures	-	-	13,200	-	-	13,200
Investment earnings	3,416	5,146	1,772	1,661	534	12,530
Total revenues	<u>315,244</u>	<u>232,423</u>	<u>14,972</u>	<u>56,842</u>	<u>6,797</u>	<u>626,279</u>
EXPENDITURES						
Current:						
General government:						
Judicial	56,735	-	12,044	-	650	69,429
Elections	6,352	-	-	-	-	6,352
Other general government	199,467	-	-	-	-	199,467
Public safety	35,918	-	-	86,988	-	122,906
Highways and streets	29,374	39,694	-	-	-	69,068
Health and welfare	61,138	-	-	-	-	61,138
Capital outlay	-	511,892	-	-	-	511,892
Total expenditures	<u>388,984</u>	<u>551,586</u>	<u>12,044</u>	<u>86,988</u>	<u>650</u>	<u>1,040,251</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(73,739)</u>	<u>(319,163)</u>	<u>2,928</u>	<u>(30,146)</u>	<u>6,147</u>	<u>(413,972)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	30,000	-	30,000
Proceeds from the sale of assets	-	98,322	-	-	-	98,322
Proceeds from insurance	-	42,862	-	-	-	42,862
Total other financing sources	<u>-</u>	<u>141,184</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>171,184</u>
Net change in fund balances	<u>(73,739)</u>	<u>(177,979)</u>	<u>2,928</u>	<u>(146)</u>	<u>6,147</u>	<u>(242,789)</u>
Fund balances at beginning of year	<u>547,909</u>	<u>765,551</u>	<u>180,739</u>	<u>207,843</u>	<u>46,451</u>	<u>1,748,493</u>
Fund balances at end of year	<u>\$ 474,170</u>	<u>\$ 587,572</u>	<u>\$ 183,668</u>	<u>\$ 207,697</u>	<u>\$ 52,599</u>	<u>\$ 1,505,704</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES –
PROGRAM DESCRIPTIONS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Regular Fund

The Regular program accounts for the general operations of the Office of Community Services. The Community Services Block Grant (CSBG) provided by the United States Department of Health and Human Services through the Louisiana Department of Labor and is allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community. Additional funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

Energy Fund

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

Federal Emergency Management Act Fund

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

Transportation Fund

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

Fares Fund

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2022**

ASSETS	REGULAR	ENERGY	FEMA	TRANS- PORTATION	FARES	TOTAL
Cash and equivalents	\$ 42,532	\$ 6,721	\$ 2	\$ 142,723	\$ 18,936	\$ 210,913
Investments	165,191	-	-	-	-	165,191
Receivables	6,019	4,643	-	31,798	-	42,460
Due from other funds	34,740	-	-	-	-	34,740
TOTAL ASSETS	<u>\$ 248,482</u>	<u>\$ 11,364</u>	<u>\$ 2</u>	<u>\$ 174,521</u>	<u>\$ 18,936</u>	<u>\$ 453,305</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts, salaries, and other payables	\$ 9,010	\$ -	\$ -	\$ -	\$ -	\$ 9,010
Due to other funds	3,050	8,621	-	23,069	-	34,739
Total liabilities	<u>12,060</u>	<u>8,621</u>	<u>-</u>	<u>23,069</u>	<u>-</u>	<u>43,749</u>
Fund balances:						
Restricted fund balances	236,422	2,743	2	151,452	18,936	409,556
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 248,482</u>	<u>\$ 11,364</u>	<u>\$ 2</u>	<u>\$ 174,521</u>	<u>\$ 18,936</u>	<u>\$ 453,305</u>

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

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022**

	REGULAR	ENERGY	FEMA	TRANS- PORTATION	FARES	TOTAL
Revenues:						
Intergovernmental funds:						
Federal government grants	\$ 164,049	\$ 39,302	\$ -	\$ 188,033	\$ -	\$ 391,385
Charges for services	-	-	-	80,511	4,904	85,415
Investment earnings	40	2	-	944	132	1,118
Rents and royalties	3,483	-	-	-	-	3,483
Contributions and donations from private sources	7,700	-	-	-	-	7,700
Other revenues	389	35	-	138	-	562
Total revenues	<u>175,661</u>	<u>39,339</u>	<u>-</u>	<u>269,627</u>	<u>5,036</u>	<u>489,663</u>
Expenditures:						
Current:						
Health and welfare	<u>172,498</u>	<u>43,845</u>	<u>-</u>	<u>214,602</u>	<u>-</u>	<u>430,945</u>
Total expenditures	<u>172,498</u>	<u>43,845</u>	<u>-</u>	<u>214,602</u>	<u>-</u>	<u>430,945</u>
Excess (deficiency) of revenues over expenditures	<u>3,163</u>	<u>(4,506)</u>	<u>-</u>	<u>55,025</u>	<u>5,036</u>	<u>58,718</u>
Net change in fund balances	3,163	(4,506)	-	55,025	5,036	58,718
Fund balances (deficits) at beginning of year	<u>233,259</u>	<u>7,250</u>	<u>2</u>	<u>96,427</u>	<u>13,900</u>	<u>350,837</u>
Fund balances (deficits) at end of year	<u>\$ 236,422</u>	<u>\$ 2,743</u>	<u>\$ 2</u>	<u>\$ 151,452</u>	<u>\$ 18,936</u>	<u>\$ 409,556</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

	<u>District</u>	<u>Compensation</u>
James Laird	One	\$ 7,200
Mark Furlow	Two	7,200
Kevin Gray	Three	7,200
Mary McDaniel	Four	7,200
Paul Cook	Five	7,200
Scott Davidson, President	Six	8,400
Joseph Merritt	Seven	7,200
Tommy Sanders	Eight	7,200
Carrell "Gil" Dowies	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Dwayne Woodard, Secretary-Treasurer

Salary:

Secretary - Treasurer salary	\$ 100,332
Criminal Court admin fee	1,800

Benefits:

Retirement - PERS	9,294
Medicare	11,310
Workers' Compensation Insurance	1,410
Uniforms	107

Reimbursements:

Cell phone	720
Mileage	262

Other items paid on behalf of Secretary-Treasurer:

Registration fees	700
	<u>\$ 125,935</u>

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2022**

	First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
Receipts From:		
Bienville Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	154,247	96,132
Claiborne Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	38,668	40,912
Claiborne Parish Sheriff - Witness Fee Fund - Costs/Fees	3,438	3,325
Claiborne Parish Sheriff - Juvenile Maint Fund - Cost/Fees	6,280	6,920
Claiborne Parish Sheriff - Criminal Court Fund - Asset Forfeitures	811	3,649
Jackson Parish Sheriff - Criminal Court Fund - Asset Forfeitures	-	342
LA Department of Public Safety - Criminal Court Fund - Criminal Fines - Other	425	375
Total Receipts	203,869	151,655
Ending Balance of Amounts Assessed but Not Received (<i>only applies to those agencies that assess on behalf of themselves, such as courts</i>)	-	-

CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

<i>Federal Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Grantor and Number</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures</i>
CSBG Cluster-Cluster				
Department of Health and Human Services				
Community Services Block Grant	93.569	Louisiana Workforce Commission		\$ 68,780
COVID-19 Community Services Block Grant	93.569	Louisiana Workforce Commission		95,268
Total Community Services Block Grant				164,048
Total Department of Health and Human Services				164,048
Total CSBG Cluster-Cluster				164,048
Housing Voucher Cluster-Cluster				
Department of Housing and Urban Development				
Section 8 Housing Choice Vouchers	14.871			457,002
Total Section 8 Housing Choice Vouchers				457,002
Total Department of Housing and Urban Development				457,002
Total Housing Voucher Cluster-Cluster				457,002
Other Programs				
Department of Housing and Urban Development				
Community Development Block Grants/State's Program	14.228	Division of Administration/B-15-DC-22-0001		155,128
Total Community Development Block Grants/State's Program				155,128
Total Department of Housing and Urban Development				155,128
Department of Homeland Security				
Homeland Security Grant Program	97.067	Governors Office of Homeland Security,EMW-2021-SS-00019-S01		28,856
Homeland Security Grant Program	97.042	Governors Office of Homeland Security,EMT-EMT-2021-EP-00001-S01		26,324
Total Homeland Security Grant Program				55,180
Total Department of Homeland Security				55,180
Department of the Interior				
Payments in Lieu of Taxes	15.226			66,962
Total Payments in Lieu of Taxes				66,962
Total Department of the Interior				66,962
Department of Transportation				
Formula Grants for Rural Areas				
Formula Grants for Rural Areas	20.509	Louisiana Department of Transportation	RU 18-14-21	170,474
Total Formula Grants for Rural Areas				170,474
Total Department of Transportation				170,474
Department of Health and Human Services				
Low-Income Home Energy Assistance	93.568	Louisiana Housing Corporation		39,303
Total Low-Income Home Energy Assistance				39,303
Total Department of Health and Human Services				39,303
Total Other Programs				487,047
Total Expenditures of Federal Awards				\$ 1,108,097

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTES:

General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Claiborne Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards through other government agencies, are included on the schedule.

Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the financial statements.

Reconciliation to Federal Grant Revenues

Reconciliation	
Federal expenditures	\$ 1,108,097
Unexpended ARPA Revenues	1,537,879
Section 8 expenditures	(457,002)
Section 8 revenues	350,149
FEMA revenues	201,641
CDBG revenues	\$ 132,264
CDBG expenditures	\$ (155,128)
Federal revenues	<u>\$ 2,717,900</u>

Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

Federal Awards

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Police Jury's operating income from rents or investment (or other non-federal source).

Indirect Cost Rate

The Police Jury has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2022.

Other Reports



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Claiborne Parish Police Jury's basic financial statements, and have issued our report thereon dated June 30, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Claiborne Parish Police Jury
Independent Auditor's Report Required by
Government Auditing Standards
December 31, 2022

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 30, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited Claiborne Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Claiborne Parish Police Jury's major federal program for the year ended December 31, 2022. Claiborne Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Claiborne Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Claiborne Parish Police Jury and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Claiborne Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Claiborne Parish Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Claiborne Parish Police Jury's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Claiborne Parish Police Jury's compliance with the requirements of each major federal program as a whole.

Claiborne Parish Police Jury
Independent Auditor's Report Required by *Uniform Guidance*
December 31, 2022

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Claiborne Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Claiborne Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Claiborne Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is issued by the Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 30, 2023

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. No significant deficiencies or material weakness are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit and reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No material weaknesses in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award program for Claiborne Parish Police Jury expresses an unmodified opinion on the major federal program.
6. The program tested as a major program was: United States Department of Housing and Urban Development – Housing Choice Vouchers (Assistance Listing Number 14.871).
7. The threshold used for distinguishing between Type A and B programs was \$750,000.
8. Claiborne Parish Police Jury was determined not to be a low-risk auditee.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

C. FINDINGS - SINGLE AUDIT

No findings are reported.

**CLAIBORNE PARISH POLICE JURY
HOMER, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

2021-001 Section 8 Housing Choice Voucher Program – CFDA No. 14.871 – Reporting Requirement

This finding has been cleared.

Scott Davidson
President

Dwayne R. Woodard
Secretary-Treasurer

Claiborne Parish Police Jury

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

June 30, 2023

Bosch & Statham, LLC
Post Office Box 2377
Ruston, LA 71273-2377

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 1, 2022 through December 31, 2022, 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 (should be customized by entity, as applicable).
Yes ☒ No ☐
2. For the fiscal period January 1, 2022 through December 31, 2022, the C/C areas were administered in accordance with the best practices 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, 2022, and June 30, 2023.
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 [*list other matters as you have deemed appropriate*].

Yes ☐ No ☐

N/A

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, 2022, 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

Dwight R. Wood

Title

SEC/TREAS CPPS



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Claiborne Parish Police Jury
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

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

The policies include all required elements.

Exceptions: None

- ii) **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

The Jury's policy did not include elements (1) or (2). OCS opted to follow the Jury's policy with element (3) being specific to OCS personnel. The Library's policy did not include elements (2), (3), or (5).

Exceptions: See above.

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

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

Noted no such policy for the Library. Noted no other exceptions.

Exceptions: See above.

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

- iv) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

The Jury's policy did not include preparing of the deposits or management's actions to determine completion. OCS's policy did not include the recording of receipts or management's actions. The Library's policy did not include the receiving or recording of receipts or management's actions.

Exceptions: See above.

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

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

The Jury's and OCS's policies did not include the approval of leave and overtime. The Library's policy did not include any of the required elements.

Exceptions: See above.

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

- vi) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Jury's policy did not include elements (1), (2), or (5). OCS's policy did not include element (2). The Library's policy did not include elements (1) or (2).

Exceptions: See above.

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

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

The Jury's policy did not include elements (2) or (4). OCS's policy did not include element (2). The Library's policy did not include elements (2), (3), (4), or (5).

Exceptions: See above.

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

- viii) ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

The policies include all required elements.

Exceptions: None

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

The Jury's policy did not include any of the required elements. OCS's policy did not include element (3). The Library's policy did not include elements (1), (3), or (4).

Exceptions: See above.

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

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

The Jury's policy did not include elements (2) or (3). Noted no such policy for the OCS or the Library.

Exceptions: See above.

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

- 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.

The Jury's policy included all required elements. No such policy for the OCS and the Library's policy did not include elements (4), (5), or (6).

Exceptions: See above.

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

- 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.

The policies include all required elements.

Exceptions: None

2) Board or Finance Committee

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

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

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

We observed the Board met at least monthly.

Exceptions: None

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

We noted no exceptions.

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

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

Exceptions: None

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

We observed no prior year findings.

3) Bank Reconciliations

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

We obtained a listing from management and management's representation the listing is complete. We noted the main operating account and selected four additional accounts for testing. We selected one month for testing and obtained the bank statements and reconciliation for each account.

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

We noted no exceptions.

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

We noted no exceptions.

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

We noted three of the five reconciliations showed stale items older than 12 months without evidence of review.

Exceptions: See above.

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

4) Collections (excluding electronic funds transfers)

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

We obtained a listing of deposit sites from management and noted three deposit sites.

Exceptions: None

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

For each deposit site listed, we obtained a listing of collection locations and noted four listed. We selected one collection location listed for each deposit site and obtained the written policies and procedures.

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

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

Exceptions: See above.

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

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

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

Exceptions: See above.

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

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

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

Exceptions: See above.

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

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

See iii.

Exceptions: See above.

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

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

We obtained a copy of the entity's security bonds and insurance policy for theft. We noted the bonds and policy were in force during the fiscal period.

Exceptions: None

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

We selected two deposit dates for each account selected in procedure #3A and obtained the related documentation.

- i. Observe that receipts are sequentially pre-numbered.
The entity does not utilize receipts for the deposit types we selected.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
We noted two deposits that either included documentation that did not agree to the deposit or did not include supporting documentation at all.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
We noted no exceptions.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
Six deposits were not deposited within one business day of receipt.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.
- v. Trace the actual deposit per the bank statement to the general ledger.
We noted one deposit that was recorded in the general ledger of the fund it was transferred to but not in the fund where the deposit was made.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan.

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

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The Police Jury has 4 disbursement locations: the Police Jury office, the Office of Emergency Preparedness, the Office of Community Services (OCS), and the Library.
Exceptions: None

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

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

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

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

Exceptions: None

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

We noted there are at least two employees at all locations involved in processing and approving payments to vendors.

Exceptions: None

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

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

Exceptions: See above.

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

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

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

Exceptions: See above.

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

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

The Sec Treasurer has the authority to authorize electronic disbursements.

Exceptions: None

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

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

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

We noted no exceptions.

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

We noted no exceptions.

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

We noted no electronic payment in the main operating account during the year.

Exceptions: None

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

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

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

Exceptions: None

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

Using the listing, we selected five cards as well as a month for testing. We obtained the supporting documentation.

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

We observed that 2 of the 5 cards did not have a statement during the tested month due to the lack of activity. For the remaining 3, we noted 1 was reviewed and approved by the cardholder. We noted no other exceptions.

Exceptions: See above.

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

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

We noted no such charges.

- 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.

Using the statements, we selected up to 10 transactions per card totaling 16 transactions.

(1)We noted 2 instances where a receipt was obtained but was not itemized.

(2)We noted no exceptions.

(3)We noted no exceptions.

We noted no missing receipts.

Exceptions: See above.

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

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

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

We obtained a listing from management and management's representation the listing is complete. We selected five reimbursements and obtained the related documentation. Management was unable to provide the documentation for one of the reimbursements selected.

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

We noted no exceptions.

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

We noted no exceptions for support. However, sales tax was included in the reimbursement.

Exceptions: See above.

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

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

We noted no exceptions.

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

We noted no exceptions.

8) Contracts

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

We obtained a listing from management and management's representation it was complete. We noted only one contract listed which was initiated in a prior year.

- 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;

Not applicable.

- 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);

Not applicable.

- 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

Not applicable.

- 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.

Not applicable.

9) Payroll and Personnel

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

We obtained a listing from management and management's representation it is complete. We selected five employees/officials and obtained the related documentation. We noted one employee selected was hired in the subsequent year. We noted no exceptions for the remaining four.

Exceptions: None

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

We selected one pay period during the fiscal period and obtained the related attendance/leave documentation noting the following.

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

We noted two employees did not document their daily attendance.

Exceptions: See above.

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

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

We noted one employee's timecard was not approved by a supervisor.

Exceptions: See above.

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

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

We noted no exceptions.

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

See procedure #9A.

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

We obtained a listing from management and management's representation it is complete. We selected two employees and obtained the related documentation. We agreed the pay rates to the authorized rates noting no exceptions. We agreed the hours paid to those owed per the leave balances and to the policy noting no exceptions.

Exceptions: None

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

We obtained management's representation that employer and employee portions of third-party payroll related amounts were paid timely and accurately.

Exceptions: None

10) Ethics

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

Using the selected employees/officials from procedure #9A, we obtained the required documentation.

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

We noted no exceptions.

- 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.

We noted no changes to the policy.

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

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.

Management listed none.

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

We obtained a listing from management and management's representation that it is complete. We selected one of the debt instruments listed and obtained the related documentation. We noted no exceptions.

Exceptions: None

12) Fraud Notice

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

We obtained a listing from management. Only one instance was listed. The incident does not appear to meet the criteria for misappropriation.

Exceptions: None

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

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

Exceptions: None

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.”**

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 backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - 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.

We performed the procedure and discussed the results with management.

14) Sexual Harassment

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

Using the selected employees/officials from procedure #9A, we obtained the required documentation and noted no exceptions.

Exceptions: None

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

We observed the policy and complaint procedure on the entity's website.

Exceptions: None

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- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

We obtained the annual sexual harassment report for the police jury and library and noted no exceptions. OCS management was unaware of the requirement and did not prepare a report for the fiscal year.

Exceptions: See above.

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

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

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

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 30, 2023

Scott Davidson
President

Dwayne R. Woodard
Secretary-Treasurer

Claiborne Parish Police Jury

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June 30, 2023

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

The Claiborne Parish Police Jury will consider the auditor's comments and take action as considered necessary on the 2022 exceptions that were noted. However, due to limited funds and staff it may not be feasible to implement all best practices.

The Claiborne Parish Police Jury will continue to strive to improve its policies, procedures, and compliance under the Statewide AUPs to lower its exposure to fraud, theft, and misappropriation.

As stated in prior years, while the management of the CPPJ understands the LA Legislative Auditor's intent and purpose behind these AUPs and agrees that all steps should be taken to prevent malfeasance and misappropriation of public funds, the CPPJ still feels that an undue financial burden is being placed on the smaller parishes, municipalities and other governmental districts/entities that have very limited financial resources, small operations and a very limited staff. We hope that the Louisiana Legislature and the Legislative Auditor's Office will try to formulate a less burdensome and more cost-effective solution that is based on either the population of the parish/municipality or total budgeted expenditures per year.

CLAIBORNE PARISH POLICE JURY



Dwayne R. Woodard
Secretary-Treasurer