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Release Date 2-1-98

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1997
With Supplemental Information Schedules

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1997
With Supplemental Information Schedules

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CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Customs, December 31, 1997

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CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Controls, December 31, 1997

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Independent Auditor's Report

CALDWELL PARISH POLICE JURY Columbia, Louisiana

VERNON R. COON
INDEPENDENT AUDITOR
PUBLIC ACCOUNTANTS

OFFICE OF CALDWELL
PARISH POLICE
JURY

I have audited the primary government financial statements of the Caldwell Parish Police Jury, as of December 31, 1997, and for each of the years in the two year period then ended, as listed in the table of contents. Those primary government financial statements are the responsibility of the Caldwell Parish Police Jury's management. My responsibility is to express an opinion on those primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Caldwell Parish Police Jury, as of December 31, 1997, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report.

December 31, 1987

However, the primary government financial statements, because they do not include the financial data of component units of the Caldwell Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Caldwell Parish Police Jury at December 31, 1987, and results of its operations, for each of the years in the two year period then-ended in conformity with generally accepted accounting principles.

As discussed in note 9, the Caldwell Parish Police Jury is a defendant in several lawsuits. The ultimate outcome of the litigation for one suit cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying primary government financial statements.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Caldwell Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued reports dated June 4, 1988, on my consideration of the Caldwell Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Walt Monroe, Louisiana

June 4, 1988

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CALDWELL POLICE POLICE TRUST

Calhoun, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1997

Sheet 4

GENERAL FUND	COMMODITIES AND OTHER			CAPITAL ASSETS	PROPERTY TAX, LOCAL TAX, SALES TAX, FEES	ACCOUNT GROUPS			TOTAL
	STOCKS	BONDS	OTHER			GENERAL FUND	OTHER	TRUST	
845,751	3,174,120	18,428,704	54,311		60,838				85,102,117
249,444	104,007								353,451
29,000	81,141							593,743	6,707,043
								792,281	84,742,311
2,111,495	3,278,167	18,428,704	54,311		60,838			1,385,061	41,718,258
430,779	815		140		11,212				442,806
21,695	18,421				61,416				81,532
		1,046,000			3,144				1,049,144
								541,475	60,500
								233,131	1,071,911
								1,428,000	1,428,000
6,414	19,236	1,046,000	140		65,812			1,971,011	1,971,011
								3,301,040	3,301,040
1,000,000	2,000,174		4,241		90,881				3,095,296
1,000,000	2,000,174		4,241		90,881				3,095,296
2,111,495	5,278,167	18,428,704	140		156,714			1,971,011	41,718,258

ASSETS AND OTHER DEBITS

Cash and cash equivalents

Receivables

Due from other funds

Land, buildings, and equipment

Amount available to other services (paid amount to be provided for retirement or general long-term obligations)

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND EQUITY

Liabilities

Cash received

Accounts payable

Payroll withholdings payable

Due to other funds

Due to other agencies

Unearned principal and interest payable

Capital leases payable

Commodities receivable payable

Bonds payable

Total liabilities

Fund Equity:

Investment in general fund assets

Fund balances:

Retained for debt service

Unreserved - unapportioned

Total Fund Equity

TOTAL LIABILITIES AND FUND EQUITY

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE RUBY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE

Statement B

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TRUST FUNDS	CAPITAL PROJECTS FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES					
Taxes:					
Ad valorem taxes	\$377,073	\$581,200	\$160,749		\$1,119,022
Sales and use taxes	126,806	917,872			1,044,678
Other taxes, penalties, and interest	30,745	1,972			32,717
Licenses and permits	78,823				78,823
Intergovernmental revenues:					
Federal funds - Federal grants	37,942			4319,989	399,851
State funds:					
Parish transportation funds		249,783			249,783
State revenue sharing (net)	12,830	34,382			47,212
Revenue taxes	304,441				304,441
Other state funds	12,584	71,244	86,125	117,186	355,089
Local funds	14,557				14,557
Fees, charges, and commissions for services	64	78,330			78,334
Fines and forfeitures		153,751			153,751
Use of money and property	58,281	15,884	38,245		112,350
Other revenues	214	3,586			3,800
Total revenues	<u>882,763</u>	<u>2,165,429</u>	<u>227,094</u>	<u>436,275</u>	<u>3,411,561</u>
EXPENDITURES					
Current:					
General government:					
Legislative	75,943				75,943
Judicial	61,057	179,889			240,946
Executive	71,436				71,436
Electricity	18,598				18,598
Financial and administrative	13,581				13,581
Other general government	94,502	46,938			141,440
Public safety	82,130	125,730		62,379	270,239
Public works		1,684,625		47,398	1,732,023
Health and welfare	63,138	15,411			78,549
Culture and recreation		221,173			221,173
Economic development and assistance	86,083	13,522			99,605

(Continued)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE
Condensed Statement of Revenues, Expenditures,
and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM (GA.F.)
EXPENDITURES (CONTD.)					
Current: (Cont'd.)					
Transportation	58,415				58,415
Intergovernmental	5,000				5,000
Debt service:					
Principal	6,211		\$198,000		199,211
Interest		51,599	181,381		305,972
Capital outlay	40,780	41,000		910,995	992,775
Total expenditures	<u>61,206</u>	<u>2,034,698</u>	<u>289,381</u>	<u>910,995</u>	<u>3,836,280</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>234,406</u>	<u>(1,701,600)</u>	<u>34,708</u>	<u>4,701</u>	<u>(127,784)</u>
OTHER FINANCING SOURCES (Use)					
Sale of fixed assets		4,730			4,730
Operating transfers in		345,000			345,000
Operating transfers out	(15,000)	(520,000)			(815,000)
Total other financing sources (use)	<u>(15,000)</u>	<u>28,730</u>	<u>36,000</u>	<u>700.00</u>	<u>4,730</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>239,406</u>	<u>(1,901,510)</u>	<u>34,708</u>	<u>4,701</u>	<u>(127,504)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>847,121</u>	<u>2,197,702</u>	<u>294,050</u>	<u>000</u>	<u>3,338,873</u>
FUND BALANCES AT END OF YEAR	<u>\$1,086,527</u>	<u>\$1,008,292</u>	<u>\$318,758</u>	<u>\$4,701</u>	<u>\$2,118,278</u>

(Continued)

The accompanying notes are an integral part of this statement.

CALIFULL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE

Statement C

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances**
For the Year Ended December 31, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL MEMORANDUM DEBT
REVENUES					
Taxes:					
All valuations rates	1,297,197	3,573,657			4,870,854
Sales and use taxes	147,022	594,358	\$208,623		1,249,993
Other taxes, penalties, and interest	11,791	1,217			13,008
Licenses and permits	82,324				82,324
Intragovernmental revenues:					
Federal funds - federal grants	41,380	792,984		\$400,279	1,364,613
State funds:					
Parish transportation funds		189,052			189,052
State revenue sharing (net)	12,745	50,818			63,563
Severance taxes	153,867				153,867
Other state funds	61,549	168,685			230,234
Local funds	30,338				30,338
Fees, charges, and commissions for services	87	73,226			73,313
Fines and forfeitures		147,641			147,641
Use of money and property	46,907	91,487	135,504		273,898
Other revenues	1,844	1,079			2,923
Total revenues	<u>1,809,217</u>	<u>7,249,488</u>	<u>344,127</u>	<u>332,272</u>	<u>8,635,091</u>
EXPENDITURES					
Current:					
General government:					
Legislative	77,894				77,894
Judicial	91,998	126,594			218,592
Executive	66,913				66,913
Elections	29,860				29,860
Financial and administrative	28,821				28,821
Other general government	98,487	54,218			152,705
Public safety	94,585	27,989		42,606	165,180
Public works		1,319,291		15,000	1,334,291
Health and welfare	30,689	14,323			45,012
Culture and recreation		215,486			215,486
Economic development and assistance	70,601	820,054			890,655

(Continued)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances, etc.

	GENERAL FUND	SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (Cont'd.)					
Current: (Cont'd.)					
Transportation	\$2,787				\$2,787
Debt service:					
Principal	7,080	\$11,080	\$175,000		193,160
Interest		3,471	108,355		111,826
Capital outlay	57,587	25,776		\$208,208	452,829
Total expenditures	<u>\$67,454</u>	<u>\$40,327</u>	<u>\$183,355</u>	<u>\$208,208</u>	<u>\$499,344</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$47,928</u>	<u>\$61,281</u>	<u>\$2,962</u>	<u>\$83,270</u>	<u>\$195,441</u>
OTHER FINANCING SOURCES (Use)					
Increase in capital lease	31,594				31,594
Operating transfers in		1,047,353			1,047,353
Operating transfers out	(8,000)	(1,081,353)			(1,089,353)
Total other financing sources (use)	<u>\$23,594</u>	<u>\$66,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$89,594</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>\$71,522</u>	<u>\$127,281</u>	<u>\$2,962</u>	<u>\$83,270</u>	<u>\$285,035</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>453,703</u>	<u>1,858,411</u>	<u>\$71,073</u>	<u>\$5,180</u>	<u>\$2,388,367</u>
FUND BALANCES AT END OF YEAR	<u>\$525,225</u>	<u>\$1,985,702</u>	<u>\$74,035</u>	<u>\$88,450</u>	<u>\$2,673,412</u>

(Continued)

The accompanying notes are an integral part of this statement.

CALEDWELL PARISH POLICE JURY
Columbia, Louisiana
**GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS**
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$85,000	\$81,627	(\$3,373)	\$566,491	\$546,219	(\$20,272)
Sales and use taxes	140,000	138,888	(1,112)	863,288	831,623	(31,665)
Other taxes, penalties, and interests	11,250	8,713	(2,537)	1,228	1,572	344
Licenses and permits	74,500	80,586	6,086			
Intergovernmental revenues:						
Federal funds - federal grants	38,966	33,216	(5,750)			
State funds				142,000	208,574	66,574
Parish transportation funds						26,574
State revenue sharing fund	15,500	8,496	(7,004)	28,574	33,958	5,384
Revenue taxes	172,500	143,446	(29,054)			
Other state funds	32,800	33,973	1,173		2,400	2,400
Local funds	12,800	28,120	15,320			
Fees, charges, and commissions						
for services	50	62	12	62,120	72,128	10,008
Fines and forfeitures				600	386	(214)
Use of money and property	30,200	37,988	7,788	60,623	49,880	(10,743)
Other revenues		266	266		2,112	2,112
Total revenues	729,266	672,791	(56,475)	1,193,613	1,317,511	123,898
EXPENDITURES						
Current:						
General government:						
Legislative	71,858	77,120	5,262			
Judicial	66,800	66,527	(273)	1,400	1,200	(200)
Executive	71,076	72,381	1,305			
Education	27,299	18,479	(8,820)			
Finance and administrative	23,800	17,883	(5,917)			
Other general government	181,628	165,628	(16,000)	43,811	48,882	(4,969)
Public safety	138,600	133,632	(4,968)	81,228	121,789	40,561
Public works				1,491,490	1,479,883	(11,607)
Health and welfare	38,578	35,936	(2,642)	23,400	24,400	1,000
Culture and recreation				230,971	233,882	2,911

(Continued)

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court Special Revenue Fund)
Continued Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
Cash Basis and Actual, etc.

	-- GENERAL FUNDS --			-- SPECIAL REVENUE FUNDS --		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXPENDITURES (Cont'd.)						
Current (Cont'd.)						
Economic development and assistance	\$11,780	\$20,819	\$8,939	\$0,000	\$0,000	\$0,000
Transportation	15,880	5,704	9,289			
Debt Service:						
Principal						
Interest						
Capital outlay	21,600	40,435	18,835	11,500	20,000	8,500
Total expenditures	<u>703,000</u>	<u>730,842</u>	<u>27,842</u>	<u>1,025,000</u>	<u>1,082,487</u>	<u>(57,487)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>117,554</u>	<u>300,781</u>	<u>183,227</u>	<u>(169,850)</u>	<u>(268,646)</u>	<u>(10,796)</u>
OTHER FINANCING SOURCES (Use)						
Sale of fixed assets						
Intergovernmental loans		(20,000)	(20,000)			
Operating transfers in					100,000	100,000
Operating transfers out				(2,000)	(200,000)	(200,000)
Total other financing sources (use)	<u>NONE</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(2,000)</u>	<u>100,000</u>	<u>1,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>117,554</u>	<u>280,781</u>	<u>163,227</u>	<u>(171,850)</u>	<u>(168,646)</u>	<u>(11,796)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>516,304</u>	<u>516,304</u>	<u>NONE</u>	<u>1,340,511</u>	<u>1,340,511</u>
FUND BALANCES AT END OF YEAR	<u>\$17,554</u>	<u>\$817,085</u>	<u>649,531</u>	<u>\$169,850</u>	<u>\$1,171,865</u>	<u>\$1,171,865</u>

(Continued)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
**GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS**
 (Excluding Criminal Court, Bayou Bocheux Reserve
 and John Training Partnership Act Special Revenue Funds)

**Condensed Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Funds Basis and Actual)
 For the Year Ended December 31, 1996**

 GENERAL FUNDS SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$71,488	\$77,714	\$6,226	\$381,883	\$405,473	\$23,590
Sales and use taxes	138,000	147,469	9,469	723,880	865,895	141,895
Other taxes, penalties, and interest	11,075	14,632	3,557	1,871	1,237	(634)
Licenses and permits	63,888	60,346	(3,542)			
Incorporated revenues:						
Federal funds - federal grants	41,075	39,723	(1,352)			
State funds:						
Facility transportation funds				138,880	187,834	48,954
State revenue sharing fund	14,588	20,143	5,555	14,874	32,813	17,939
Revenue taxes	183,888	118,229	(65,659)			
Other state funds	81,527	97,046	15,519		81	81
Local funds		38,951	38,951			
Fees, charges, and commissions						
for services	58	67	9	141,781	66,856	(74,925)
Fines and forfeitures				811	411	(400)
Use of money and property	22,458	40,911	18,453	27,238	24,487	(2,751)
Other revenues		1,834	1,834		8,536	8,536
Total revenues	<u>698,627</u>	<u>831,289</u>	<u>132,662</u>	<u>1,482,982</u>	<u>1,843,508</u>	<u>360,526</u>
EXPENDITURES						
Current:						
General government:						
Legislative	77,208	77,832	(624)			
Judicial	81,993	79,773	(2,220)	2,480	2,380	(100)
Executive	64,176	68,985	(4,809)			
Elections	28,189	24,279	(3,910)			
Finance and administrative	24,488	18,434	6,054			
Other general government	84,588	95,362	(10,774)	38,353	39,975	(1,622)
Public safety	84,588	90,884	(6,296)			
Public works				1,261,481	1,185,977	75,504
Health and welfare				24,734	14,233	10,501
Culture and recreation	24,228	20,474	3,754	269,889	211,980	57,909

(Continued)

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

GOVERNMENTAL FUND TYPE - GENERAL

AND SPECIAL REVENUE FUNDS

(Including Criminal Court, Super District Reserve
and Job Training Partnership Act Special Revenue Funds)

Consolidated Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Fiscal Year and Actual vs.)

	... GENERAL FUNDS			... SPECIAL REVENUE FUNDS ...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXPENDITURES (Cont'd)						
Current (Cont'd)						
Economic development and assistance	\$11,000	\$47,631	\$36,631	\$150,694	\$46,622	\$104,072
Transportation	0,000	2,213	2,213			
Debt Service:						
Principal				11,000	11,000	
Interest				1,000	609	391
Capital outlay		25,000	(25,000)	24,700	20,720	4,980
Total expenditures	<u>101,000</u>	<u>241,764</u>	<u>(140,764)</u>	<u>1,776,378</u>	<u>1,695,951</u>	<u>80,427</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>188,400</u>	<u>280,929</u>	<u>192,529</u>	<u>(243,600)</u>	<u>(221,603)</u>	<u>21,997</u>
OTHER FINANCING RESOURCES (Use)						
Sale of assets					219,500	219,500
Operating transfers in				700,000	878,540	178,540
Operating transfers out		(8,000)	(8,000)	(700,000)	(1,027,872)	327,872
Total other financing sources (use)	<u>NONE</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>NONE</u>	<u>8,168</u>	<u>8,068</u>
EXCESS (Deficiency) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USE	<u>188,400</u>	<u>280,929</u>	<u>190,529</u>	<u>(243,600)</u>	<u>(191,435)</u>	<u>49,094</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>188,400</u>	<u>250,120</u>	<u>(38,280)</u>	<u>1,256,250</u>	<u>1,379,827</u>	<u>123,577</u>
FUND BALANCES AT END OF YEAR	<u>\$376,800</u>	<u>\$529,149</u>	<u>\$152,349</u>	<u>\$1,012,650</u>	<u>\$1,208,392</u>	<u>\$195,742</u>

Continued

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Caldwell Parish Police Jury is the governing authority for Caldwell Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 1998.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- i. Appointing a voting majority of an organization's governing body, and;
 - a. The ability of the police jury to impose its will on the organization and/or

CALEDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

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

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.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

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

GASB Statement 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) 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. These financial statements are not intended to and do not report on the reporting entity in accordance with generally accepted accounting principles but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are

CALEDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and/or construction of major capital facilities, improvements, and major repairs.

Fiduciary Fund - Sales Tax Agency Fund

The Sales Tax Agency Fund is used to account for sales tax collections made for other funds and governmental units. It is custodial in nature (i.e., assets equal liabilities) and does not involve measurement of operations.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

C. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. The police jury's general fixed assets are valued at actual historical cost. Approximately 54 per cent of the library's fixed assets are valued at actual cost while the remaining 46 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domains (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are inseparable and of value only to the police jury.

Long-term obligations, such as revenue bonds, long term bank loans and capital leases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenue and expenditures:

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are recognized in the month received by the police jury's sales tax collection agent.

Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when they become available to the police jury.

Based on the above criteria, ad valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as receivable to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

Other Financing Sources (Uses)

Increases in capital leases, transfers between funds that are not expected to be repaid, and sale of fixed assets are accounted for as other

CALDWELL, PARISH POLICE JURY
Columbia, Louisiana
Notes to the Financial Statements (Continued)

financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the coming year are prepared by the secretary/treasurer during October of each year. During November the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The 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. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the secretary/treasurer has the discretion to make amendments as he deems necessary for proper control. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the year 1987, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court Fund. For the year 1988, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court, Bayou Duchene Reservoir and Job Training Partnership Act special revenue funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statements B and C (GAAP basis):

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 Notes to the Financial Statements (Continued)

1997.....	1996.....	
	General Fund	Special Revenue Funds	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (Budgetary basis)	\$280,781	\$(208,648)	\$280,504	\$161,626
Adjustments:				
Receivables	(27,788)	58,348	115,413	181,977
Payables	1,005	20,854	(5,819)	13,323
Funds not budgeted		(91,327)		(50,413)
Interfund	(14,592)	(13,648)	3,424	(4,968)
Other				3,143
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$229,406</u>	<u>\$(130,811)</u>	<u>\$399,522</u>	<u>\$307,291</u>

The following schedule reconciles actual ending fund balances as shown on Statement D with cash on Statement A:

	GENERAL FUND	SPECIAL REVENUE FUNDS
Fund balance at end of year - Statement D	\$817,060	\$1,334,925
Adjustments:		
Due to other agencies		50,186
Fund not budgeted		
Payroll cash (withholding)	25,685	
Cash - Statement A	<u>\$842,745</u>	<u>\$1,334,111</u>

F. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the police jury has cash and cash equivalents (book balances) net of cash overdraft of (\$115) totaling \$3,313,602, as follows:

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Notes to the Financial Statements (Continued)

Demand deposits	\$1,082,820
Time deposits	<u>2,279,792</u>
Total	<u>\$3,362,612</u>

These deposits are stated at cost, which approximates market. Under state law, time 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. At December 31, 1997 the police jury's bank balances were undrawn from as one bank by \$344,878. Cash and cash equivalents (bank balances) at December 31, 1997, are secured in total as follows:

Bank balances	<u>\$3,354,408</u>
Federal deposit insurance	\$78,510
Pledged securities (noncollateralized)	<u>2,924,989</u>
Total	<u>\$3,681,415</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 79:129 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.

G. VACATION AND SICK LEAVE

The following provides detail on vacation and sick leave policies of the police jury, library, and criminal court:

Employees of the police jury and recreation district may accumulate up to 14 days of annual leave each year with a maximum accumulation of 30 to 45 days, depending on their length of service. Employees earn 10 days of sick leave each year and may accumulate sick leave without limitation. Upon termination, retirement, or resignation, employees are paid for accumulated unused annual and sick leave up to a maximum of 90 or 105 days, depending on their years of service.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

Employees of the Caldwell Parish Library accrue 10 to 22 days of annual leave each year, depending upon their professional level. Five days of accumulated leave may be carried forward each year. At termination of employment, employees are paid for all unused accumulated annual leave. Employees accrue two and one-half days of sick leave each quarter, which may be accumulated up to a maximum of 30 days. Employees are not paid for unused accumulated sick leave at termination of employment. All unused sick leave is used in the retirement benefit computation as earned service.

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

At December 31, 1995, employees as outlined above, have accumulated and vested \$133,750 of employee leave benefits, computed in accordance with GASB Codification Section 660. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the governmental funds when leave is actually taken or when employees are paid for accrued sick leave upon retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

H. SALES TAXES

Caldwell Parish has a two per cent sales and use tax. One per cent (parish wide) is dedicated to the Caldwell Parish School Board. Of the remaining three per cent, one per cent (parish wide) is dedicated to the debt service and operations of the parish hospital (Citizens Medical Center); one per cent (parish wide, excluding the Town of Columbia) is dedicated to maintain and construct roads and bridges and fire protection (0.25 per cent), and solid waste collection and disposal (0.75 per cent); and one per cent (parish wide) is dedicated to solid waste collection and disposal (0.75 per cent) and operations of the parish General Fund (0.25 per cent). The parish hospital tax was passed by voters of the parish on April 2, 1977, for an indefinite period. The road, bridge, fire protection, and solid waste tax was passed on October 19, 1985, for an indefinite period. The solid waste and General Fund tax was passed on October 3, 1992, for an indefinite period.

The police jury has an agreement with the Concordia Parish School Board to collect parish sales taxes. The school board's tax department provides collection services for a

CALEDWELL PARISH POLICE JURY
 Columbia, Louisiana
 Notes to the Financial Statements (Continued)

five of one and one-quarter per cent of amounts actually collected, plus the cost of travel, supplies, and postage. Taxes collected for maintaining and constructing roads and bridges, fire protection and solid waste collection and disposal, and General Fund operations are deposited directly in the the police jury's sales tax account. The police jury (Sales Tax Agency Fund) distributes the taxes to other funds and agencies on a monthly basis, after deducting the above costs of collection.

1. TOTAL COLUMN ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (services) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year:

	Authorized Millage	Levied Millage		Expiration Date
		1997	1998	
Parish wide taxes:				
General Maintenance	4.00	3.73	3.73	Indefinite
Health Unit Maintenance	2.00	1.83	1.83	1997
Road Maintenance and Construction	8.00	7.58	7.58	1999
Library Maintenance	6.50	6.16	6.16	2001
Courthouse and Jail Maintenance	3.00	2.84	2.84	2000
Industrial Park Maintenance	2.00	1.89	1.89	2000
Recreation Maintenance	3.00	3.00	3.00	2005

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

The following schedule lists the ten principal taxpayers for the parish and their 1997 assessed valuation amounts expressed in thousands:

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 Notes to the Financial Statements (Continued)

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission Corp.	\$1,988,460	6.28%
Louisiana Power & Light Co.	1,751,100	5.51%
Plum Creek Timber Company, LP	1,471,610	4.63%
South Central Bell Telephone	1,142,200	3.59%
IP Timberlands	764,500	2.41%
Caldwell Bank & Trust Company	766,230	2.41%
Houma and Federal Savings Bank	567,610	1.79%
Management Consultants of LA	442,810	1.39%
Transline Gas Company	428,090	1.35%
Citizens Progressive Bank	422,680	1.32%
Total	<u>\$9,755,000</u>	<u>30.69%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$158,478	\$600,370	\$758,848
Other	4,026	3,057	7,083
Grants:			
Federal	7,367		7,367
State	89,731	94,725	184,456
Other	102	10,445	10,547
Total	<u>\$250,604</u>	<u>\$705,607</u>	<u>\$956,211</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1997:

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

	Balance January 1	Addition	Deletion	Balance December 31
1996:				
Police Jury:				
Land	\$289,006			\$289,006
Buildings	3,289,177			3,289,177
Road equipment	682,199	\$28,131		682,199
Furniture and equipment	228,024	35,656	(94,264)	269,416
Fixed assets under capital leases	3,241			3,241
Construction in progress:				
Kelly Water System	1,407	199,688		197,105
Hubert Fire District		119,563		119,563
Sub-total	<u>4,496,919</u>	<u>397,048</u>	<u>(94,264)</u>	<u>4,849,593</u>
Library:				
Land	30,000			30,000
Buildings	184,476			184,476
Equipment and furniture	35,251			35,251
Books	289,580	30,389	(19,385)	299,574
Sub-total	<u>579,257</u>	<u>30,389</u>	<u>(19,385)</u>	<u>579,191</u>
Total	<u>\$4,998,146</u>	<u>\$417,317</u>	<u>(\$13,649)</u>	<u>\$5,378,803</u>
1997:				
Police Jury:				
Land	\$289,006			\$289,006
Buildings	3,289,177			3,289,177
Road equipment	682,199	\$71,052	(803,051)	702,196
Furniture and equipment	269,416	35,653		345,049
Fixed assets under capital leases	3,241			3,241
Construction in progress:				
Kelly Water System	197,105			197,105
Hubert Fire District	119,563	309,245		452,808
Sub-total	<u>4,849,709</u>	<u>418,939</u>	<u>(812,021)</u>	<u>5,278,598</u>
Library:				
Land	30,000			30,000
Buildings	184,476			184,476
Equipment and furniture	35,251			35,251
Books	299,774	18,337	(110,396)	299,714
Sub-total	<u>579,399</u>	<u>18,337</u>	<u>(110,396)</u>	<u>579,481</u>
Total	<u>\$5,378,803</u>	<u>\$439,487</u>	<u>(\$92,347)</u>	<u>\$5,785,843</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Notes to the Financial Statements (Continued)

5. PENSION PLAN

Substantially all employees of the Caldwell Parish Police Jury 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. All employees of the police jury are members of 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 are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employer's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14609, Baton Rouge, Louisiana 70898-0019, or by calling (504) 938-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Caldwell Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (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 Caldwell Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statutes 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 Caldwell Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$29,999, \$35,219, and \$35,896, respectively, equal to the required contributions for each year.

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 Notes to the Financial Statements (Continued)

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1997, the police jury had a capital lease in effect for computer hardware and software. The lease had an original recorded amount of \$23,594. Lease obligations are retired from the General Fund, Road Maintenance, Courthouse and Jail, Balanced #11, Industrial Operation, Recreation, Solid Waste Management, Health Unit Maintenance, and Library Maintenance Funds based proportionately on each fund's computer activity. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1997:

<u>Year</u>	
1998	\$12,825
1999	12,825
2000	12,825
2001	<u>2,119</u>
Total minimum lease payments	40,613
Less amount representing interest	<u>(15,140)</u>
Present value of net minimum lease payments	<u>\$25,473</u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the two years ended December 31, 1997:

	<u>Bonds and Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Bank Loans</u>	<u>Total</u>
Long-term obligations - January 1, 1996	\$1,843,000	\$1,513	\$198,584	\$11,000	\$1,966,097
Additions:					
1997			35,806		35,806
1996		31,594	30,290		61,884
Deductions:					
1997	(150,000)	(30,002)	(21,493)		(201,495)
1996	(177,000)	(7,822)	(15,564)	(11,000)	(208,386)
Adjustment			98		98
Long-term obligations - December 31, 1997	<u>\$1,488,000</u>	<u>\$25,473</u>	<u>\$158,751</u>	<u>NONE</u>	<u>\$1,651,024</u>

The beginning balances for compensated absences have been restated due to the fact that ending

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

balances for 1995 were calculated using the beginning rate in 1995, rather than the ending rate. The adjustment for compensated absences is to adjust the ending balance due to changes in rate during 1996 and 1997.

Revenue bonds and certificates of indebtedness payable at December 31, 1997, is comprised of the following individual issues:

Revenue bond - Hospital Bonds - \$2,380,000 - Public improvement bond issue April 1, 1978, due in annual installments of \$15,000 to \$185,000 through April 2005; interest at 5.0 to 6.0 per cent. Debt retirement payments are made from the Hospital Bond Fund.	\$955,000
Certificates of Indebtedness - \$690,000 issue of January 3, 1994, for the purpose of constructing a new health unit in Caldwell Parish. The principal is due in annual installments of \$30,000 to \$60,000 through February 15, 2004 with interest at 5.00 to 7.25 per cent. Debt retirement payments are made from the Health Unit Sinking Debt Service Fund.	\$25,000
Total	<u>\$1,480,000</u>

The annual requirements to amortize all bonded debt outstanding at December 31, 1997, including interest payments of \$508,188, are as follows:

Year	Hospital Bond	Certificate of Indebtedness	Total
1998	\$187,219	382,790	\$270,669
1999	189,669	94,075	283,744
2000	190,544	94,938	285,482
2001	191,343	95,312	286,655
2002-2004	351,900	282,938	664,838
Total	<u>\$1,140,175</u>	<u>\$368,013</u>	<u>\$1,808,188</u>

As shown on Statement A, \$918,343 is available in the debt service funds to service the bonds and certificates of indebtedness.

8. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1997, are as follows:

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 Notes to the Financial Statements (Continued)

	Due from Other Funds	Due to Other Funds
General Fund	<u>\$29,650</u>	
Special Revenue Funds:		
Road Maintenance	4,633	
Solid Waste Management	47,798	
Criminal Court		\$18,685
Sales Tax Agency Fund		<u>63,426</u>
Total	<u>\$82,081</u>	<u>\$82,081</u>

9. LITIGATION AND CLAIMS

At December 31, 1997, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of the majority of the suits would not materially affect the financial position of the police jury. However, exposure on one suit involving personal injury is unknown at this time.

10. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the two years ended December 31, 1997:

	Balance January 1	Additions	Deletions	Balance December 31
1998:				
Assets:				
Cash	\$84,249	\$1,264,346	(\$1,265,531)	\$83,064
Accounts receivable		<u>1,264,346</u>	<u>(1,264,346)</u>	
Total Assets	<u>\$84,249</u>	<u>\$2,528,692</u>	<u>(12,529,877)</u>	<u>\$83,064</u>
Liabilities:				
Accounts payable	\$1,855	521,967	(523,434)	\$1,388
Due to other funds	80,856	1,009,399	(1,109,535)	79,990
Due to others	1,758	21,326	(23,404)	1,680
Total Liabilities	<u>\$84,249</u>	<u>\$1,552,692</u>	<u>(1,656,373)</u>	<u>\$83,064</u>
1997:				
Assets:				
Cash	\$83,064	\$1,310,651	(\$1,327,999)	\$65,816

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

	Balance <u>January 1</u>	Additions	Deletions	Balance <u>December 31</u>
Accounts receivable		1,210,851	(1,210,851)	
Total Assets	<u>\$87,064</u>	<u>\$2,622,380</u>	<u>(\$2,628,550)</u>	<u>\$65,816</u>
Liabilities:				
Accounts payable	\$1,388	\$20,583	(520,709)	\$1,252
Due to other funds	79,996	1,131,668	(1,198,288)	63,426
Due to others	1,680	22,561	(24,051)	1,188
Total Liabilities	<u>\$83,064</u>	<u>\$1,165,782</u>	<u>(\$1,713,038)</u>	<u>\$65,816</u>

11. FOOD STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1997, follows:

Balance at January 1, 1996	\$370,247
Received:	
1996	1,432,380
1997	722,065
Issued:	
1996	(1,336,450)
1997	(1,021,875)
Balance at December 31, 1997	<u>\$76,367</u>

On January 12, 1998, food stamps valued at \$27,384 were destroyed and the remaining \$48,983 was returned to the Louisiana Department of Social Services.

12. JOB TRAINING PARTNERSHIP ACT PROGRAM

The Caldwell Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The jury is a member of the 83rd Planning District which is comprised of 7 parishes. The members of the 83rd Planning District, consisting of the Parishes of Caldwell, East Carroll, Franklin, Jackson, Madison, Richland, and Terrest, and the 83rd Planning District Service Delivery Area (SDA) Private Industry Council, entered into an agreement. This agreement designated the president of the Jackson Parish Police Jury as the chief elected official of the SDA and the Caldwell Parish Police Jury as the JTPA grant recipient.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

The SDA is comprised of three elements:

1. Private Industry Council (PIC) - which consists of 28 members representing a cross-section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated Chief Elected Official - this is a police jury president elected by his peers from the Eighty-third Planning District. His responsibilities are the same as the PIC.
3. Administrative Entity - the organization selected by the PIC to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The designated chief elected official notified the Assistant Secretary of Labor, State of Louisiana, that the Caldwell Parish Police Jury was designated as the administrative entity for the SDA and that all funds and copies of correspondence should be sent to the Caldwell Parish Police Jury. This notification also stated that all bookkeeping and program documents would be maintained by the Caldwell Parish Police Jury.

The Caldwell Parish Police Jury was the designated grant recipient and (1) accepted full responsibility for funds expended under the grant, (2) assured the Louisiana Department of Labor that all funds provided will be expended according to limitations set forth in the Job Training Partnership Act, federal and state regulations, and the approved job training plan, and (3) that it will reimburse the Louisiana Department of Labor for any questioned costs which are ultimately disallowed by the United States Department of Labor. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the Caldwell Parish JTPA, which operates the day-to-day activities of the program.

Although grant funds are received directly from the Louisiana Department of Labor to the administrative entity, financial operations of the program are included as a special revenue fund of the police jury in its financial statements and are processed on the program's June 30 fiscal year end basis. Effective July 1, 1986, the Franklin Parish Police Jury assumed the responsibilities of grant recipient and financial accounting and reporting was transferred to that police jury.

13. CHANGE IN REPORTING

The 1986 beginning fund balances for special revenue funds has been decreased by \$58,480 while beginning fund balances for capital projects funds has been increased by the same amount. Effective with the 1986, year rural development grant funds are reported as capital projects funds.

SUPPLEMENTAL INFORMATION SCHEDULES

CALDWELL PARISH POLICE JURY
Columbus, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1997

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, sales and use taxes, a parish wide ad valorem tax, and state revenue sharing.

COURTHOUSE AND JAIL MAINTENANCE FUND

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

INDUSTRIAL OPERATION FUND

The Industrial Operation Fund accounts for the maintenance of the parish-owned industrial district. Financing is provided by a parish wide ad valorem tax.

RECREATION FUND

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

HEALTH UNIT MAINTENANCE FUND

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

LIBRARY FUND

The Library Fund accounts for the maintenance and operation of the Caldwell Parish Library. Financing is provided by a parish wide ad valorem tax, state revenue sharing, and grants from the Louisiana State Library.

CRIMINAL COURT FUND

The Criminal Court Fund is established under Section 531.11 of Title 15 of the Louisiana Revised Statutes of 1998, which provides that fines and forfeitures imposed by the district courts and district attorney and conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the funds (fund balance) remaining in the Criminal Court Fund at December 31 of each year be transferred to the parish General Fund.

SOLID WASTE FUND

The Solid Waste Management Fund accounts for the collection and disposition of the parish's garbage and waste. Financing is provided by sales and use taxes.

WITNESS FEE FUND

The Witness Fee Fund pays witness fees for law enforcement officers who appear in court while off-duty. Financing is made available through court costs designated for this purpose.

ECONOMIC INDUCEMENT FUND

The Economic Inducement Fund accounts for the promotion of economic development of the parish by funding programs to encourage industries and businesses to locate in the parish and to encourage additions to existing industries and businesses located in the parish.

911 FUND

The 911 Fund accounts for the establishment, maintenance and operation of the 911 emergency telephone system for Caldwell Parish. Financing is provided by a 5 per cent service charge on local telephone service within the parish.

FIRE PROTECTION FUND

The Fire Protection Fund accounts for transfers from General Fund, private donations, and certain state grants for the purpose of installing fire hydrants in Caldwell Parish.

JOBS TRAINING PARTNERSHIP ACT

The Job Training Partnership Act Fund (JTPA) accounts for federally funded job assistance programs designed to develop job skills for economically disadvantaged parishes of Richland, Franklin, Tensas, Madison, East Carroll, Caldwell, and Jackson. Funding is provided by the United States Department of Labor through the Louisiana Department of Labor. Funds are subsequently transferred to the administrative entity (subrecipient) for actual operation of the program.

CALDWELL PARISH POLICE JURY
Caldwell, Louisiana
SPECIAL REVENUE FUNDS

Schedule I

Comparing Balance Sheet, December 31, 1990

	MONEY FUNDS	CURRENT FUNDS	SOLID RESERVE FUND	RETIREMENT FUND	STI	BLADESHIP FUND	TOTAL
ASSETS							
Cash and cash equivalents	\$545,560	\$16,185	\$591,479		\$210,400	\$84,148	\$1,774,135
Receivables	697,554	11,791		9179	3,037		780,600
Due from other funds	4,631		67,768				\$2,431
TOTAL ASSETS	<u>\$1,247,745</u>	<u>\$27,976</u>	<u>\$659,247</u>	<u>\$9,179</u>	<u>\$213,437</u>	<u>\$84,148</u>	<u>\$2,135,172</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash received				\$25			\$25
accounts payable	\$67,144	\$6,566			\$1,658	\$93,394	108,762
Due to other funds		18,683					18,683
Total Liabilities	<u>\$67,144</u>	<u>\$25,249</u>	<u>\$0,000</u>	<u>\$25</u>	<u>\$1,658</u>	<u>\$93,394</u>	<u>\$138,145</u>
Fund Equity - fund balances - unreserved - undesignated	<u>\$1,180,601</u>	<u>\$2,150</u>	<u>\$659,247</u>	<u>\$9,154</u>	<u>\$209,829</u>	<u>\$90,754</u>	<u>\$1,997,027</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,247,745</u>	<u>\$27,977</u>	<u>\$659,247</u>	<u>\$9,154</u>	<u>\$213,487</u>	<u>\$94,148</u>	<u>\$2,135,172</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	MAINT. FUND	CORRECTIONAL FUND	JAIL FUND	JUVENILE FUND	POLICE FUND	TOTAL
REVENUES						
Fees:						
Ad valorem taxes	328,100					328,100
Sales and use taxes	84,500	900,709				985,209
Other taxes, penalties, and licenses	1,272					1,272
Intergovernmental revenues:						
State grants:						
Forth transportation funds	243,750					243,750
State revenue sharing (800)	84,800					84,800
Other state funds	1,400				994,813	994,813
Fees, charges, and commissions for services	21,258	57,640	81,225	847,944		79,120
Fines and forfeitures	258	120,413				120,671
Use of money and property	14,362		63,482		98,844	98,844
Other revenues	1,206					25,084
Total revenues	<u>1,022,458</u>	<u>1,018,762</u>	<u>1,472</u>	<u>947,944</u>	<u>9,054</u>	<u>3,006,428</u>
EXPENDITURES						
Classics:						
General government:						
Judicial		171,180				171,180
Other general government	46,004		2,200			48,204
Public safety				121,750		121,750
Health and welfare	650,486		401,171			1,051,657
Cultural and recreation	11,811					11,811
Economic development and assistance	211,133					211,133
Total expenditures	<u>13,521</u>					13,521

Debt service								
Interest and other charges	1,164	186	369	166				1,591
Capital outlay	21,244	9,841						41,085
Total expenditures	<u>22,408</u>	<u>10,027</u>	<u>369</u>	<u>166</u>	<u>1,208</u>	<u>658,340</u>	<u>673,262</u>	<u>2,374,060</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>17,518</u>	<u>(11,583)</u>	<u>276,303</u>	<u>72</u>	<u>(615,804)</u>	<u>(623,816)</u>	<u>(773,262)</u>	<u>(170,681)</u>
OTHER FINANCING SOURCES (Uses)								
Sale of fixed assets	4,739							4,739
Operating transfer in	18,000	15,000		30,000				44,000
Operating transfer out	(19,248)	(15,000)	(200,000)					(234,248)
Total other financing sources (uses)			<u>90,000</u>	<u>30,000</u>	<u>(180,000)</u>	<u>(100,000)</u>	<u>(90,262)</u>	<u>(186,248)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>17,518</u>	<u>(17,583)</u>	<u>71,303</u>	<u>12</u>	<u>(135,804)</u>	<u>(133,816)</u>	<u>(623,262)</u>	<u>(176,011)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>573,366</u>	<u>30,111</u>	<u>266,896</u>	<u>125</u>	<u>740,412</u>	<u>209,481</u>	<u>73,262</u>	<u>2,137,303</u>
FUND BALANCES AT END OF YEAR	<u>511,647</u>	<u>127,127</u>	<u>338,199</u>	<u>137</u>	<u>604,608</u>	<u>101,744</u>	<u>80,000</u>	<u>2,051,292</u>

EXCESS DEFICIT OF NET ASSETS OVER EXPENDITURES

2012	41,281	153	18,118	11,588	688,535	11,541	50,688	50,281
OTHER FINANCING SOURCES (USED)								
Operating transfers in	231,554		231,553	231,554	0			1,047,285
Operating transfers out					0			0
Total other financing sources (used)	231,554	0	231,553	231,554	0		0	1,047,285

EXCESS DEFICIT OF NET ASSETS AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES

2012	1,778	141,240	678	20,687	11,588	21,782	50,688	307,281
2011	2,485	568,038	175	11,588	1,588	7,638	50,688	1,195,411
2010	18,111	1,088,628	115	824,501	8078	1,09,483	511,781	8,153,000

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 1997

	<u>BOARD</u>	<u>COURTHOUSE</u>	<u>INDUSTRIAL</u>	<u>RECREATION</u>	<u>HEALTH</u>	<u>TOTAL</u>
	<u>ASUAL</u>	<u>OPERATIONS</u>	<u>RECREATION</u>	<u>DEPARTMENT</u>	<u>UNIT</u>	<u></u>
ASSETS						
Cash and cash equivalents	\$125,464	\$50,815	\$62,591	\$35,259	\$107,193	\$488,362
Receivables	246,289	67,903	45,347	138,155	46,088	603,584
Due from other funds	4,633					4,633
TOTAL ASSETS	<u>\$376,386</u>	<u>\$122,718</u>	<u>\$107,938</u>	<u>\$183,594</u>	<u>\$153,281</u>	<u>\$1,147,178</u>
LIABILITIES AND FUND EQUITY						
Liabilities - Accounts payable	\$1,947	\$1,370		\$5,043	\$1,753	\$7,466
Fund Equity - fund balances - unreserved - undesignated	<u>374,439</u>	<u>121,348</u>	<u>106,168</u>	<u>178,551</u>	<u>151,528</u>	<u>1,139,712</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$376,386</u>	<u>\$122,718</u>	<u>\$107,938</u>	<u>\$183,594</u>	<u>\$153,281</u>	<u>\$1,147,178</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Comparing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	Equip.	COURTHOUSE FUNDING	PROFESSIONAL FEES	DECEASED ESTATES	REALTY UNIT	LIBRARY	TOTAL
REVENUES							
Taxes:							
Ad valorem taxes	\$175,429	\$65,815	\$43,863	\$108,962	\$44,674	\$342,533	\$681,269
Sales and use taxes	94,209						94,209
Other fees, penalties, and interest	474	176	140	5205	100	145	1,970
Intergovernmental revenues:							
State funds - state grants:							
Parish transportation funds	243,745						243,745
State revenue sharing (act)	26,062			66,200			92,262
Other state funds						7,431	7,431
Fees, charges, and commissions for services				20,847		409	21,256
Fines and forfeitures						316	316
Use of money and property	3,902		3,773	1,200	3,033	3,584	14,742
Other revenues	3,896						3,896
Total revenues	<u>\$47,521</u>	<u>\$69,991</u>	<u>\$46,716</u>	<u>\$147,364</u>	<u>\$47,807</u>	<u>\$166,762</u>	<u>\$1,032,486</u>
EXPENDITURES							
Current:							
General government - other		46,576					46,576
Public works	455,466						455,466
Health and welfare					13,810		13,810
Culture and recreation				185,271		123,905	311,174
Economic development and assistance			13,422				13,422

Debt service							
Interest and other charges	399	599	399	799	399	399	2,394
Capital outlay	9,680	706			20,855	31,241	
Total expenditures	<u>495,242</u>	<u>48,045</u>	<u>15,931</u>	<u>395,676</u>	<u>14,200</u>	<u>147,157</u>	<u>824,548</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,876	17,645	33,795	41,894	33,698	19,610	187,918
OTHER FINANCING SOURCE (USE)	4,730						4,730
Sale of fixed assets							
Operating transfer in							
Operating transfer out							
Total other financing source (use)	<u>4,730</u>	<u>NONE</u>	<u>(30,000)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(30,000)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	56,786	17,645	2,795	41,894	33,698	19,610	172,608
FUND BALANCES AT BEGINNING OF YEAR	185,035	68,016	105,473	137,857	107,999	269,836	931,365
FUND BALANCES AT END OF YEAR	<u>\$251,801</u>	<u>\$85,661</u>	<u>\$108,268</u>	<u>\$178,951</u>	<u>\$141,697</u>	<u>\$229,446</u>	<u>\$1,164,674</u>

CADWELL-PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1996

	FUND	CORRECTIONAL INSTITUTION	HEALTH DEPT.	TOTAL
REVENUES				
Taxes:				
All valuations taxes	\$172,341	\$64,657	\$43,688	\$280,686
Sales and use taxes	93,364			93,364
Other taxes, penalties, and interest	461	113	117	1,227
Intergovernmental revenues - state funds:				
Parish transportation funds	189,052			189,052
State revenue sharing (not)	23,985			23,985
Other state grants	81			81
Fees, charges, and commissions for services				
Fees and forfeitures				
Use of money and property	1,669	7,682	1,283	10,634
Other revenues	128			128
Total revenues	<u>481,301</u>	<u>68,832</u>	<u>45,281</u>	<u>595,394</u>
EXPENDITURES				
Current:				
General government - other		34,318		34,318
Public works	264,379			264,379
Health and welfare			14,338	14,338
Culture and recreation				
Economic development and assistance		63,376		63,376
		27,090		27,090
			111,919	111,919

Debt service:						
Principal		11,000				11,000
Interest and other charges		1,071	400	400	400	1,271
Capital outlay	960	2,470			30,349	28,734
Total expenditures	<u>385,546</u>	<u>45,132</u>	<u>27,400</u>	<u>106,684</u>	<u>14,733</u>	<u>122,179</u>
EXCESS OF REVENUES OVER EXPENDITURES	97,771	16,042	22,740	45,251	30,836	24,427
OTHER FINANCING SOURCE (Use)						
Operating transfers in	1,408			6,000		9,408
Operating transfers out			(219,332)			(219,332)
Total other financing source (use)	<u>1,408</u>	<u>NOISE</u>	<u>(219,332)</u>	<u>6,000</u>	<u>NOISE</u>	<u>(209,924)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	101,179	16,042	(192,632)	51,251	30,836	14,503
FUND BALANCES AT BEGINNING OF YEAR	<u>193,896</u>	<u>51,874</u>	<u>284,086</u>	<u>85,806</u>	<u>97,873</u>	<u>382,408</u>
FUND BALANCES AT END OF YEAR	<u>295,075</u>	<u>68,916</u>	<u>81,454</u>	<u>137,057</u>	<u>117,909</u>	<u>503,911</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1997

DEBT SERVICE FUNDS

HOSPITAL BOND FUND

The Hospital Bond Fund accumulates monies for retirement of the March 6, 1978, bond issue used to construct the parish hospital. Financing is provided by sales and use tax.

HOSPITAL BOND RESERVE FUND

The Hospital Bond Reserve Fund maintains a reserve of \$381,250 as required by the March 6, 1978, bond issue. Funds in excess of the reserve are transferred to the Hospital Bond Fund to be used for early retirement of the public improvement hospital bonds. The required reserve was established with sales tax transfers and interest earnings on investments.

HEALTH UNIT BOND RESERVE

The Health Unit Bond Reserve Fund maintains a reserve of \$50,000 as required by the 1995 certificates of indebtedness to be used solely for the purpose of paying principal and interest on certificates which would otherwise be in default.

HEALTH UNIT SINKING FUND

The Health Unit Sinking Fund accumulates monies for retirement of the 1994 certificates of indebtedness issued to construct the parish health unit. Financing is provided by transfers from Health Unit Maintenance Fund.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1997

	<u>HOSPITAL FUND</u>	<u>HOSPITAL BOND RESERVE</u>	<u>HEALTH UNIT BOND RESERVE</u>	<u>HEALTH UNIT BOND RESERVE FUND</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	<u>\$697,718</u>	<u>\$191,350</u>	<u>\$60,068</u>	<u>\$77,068</u>	<u>\$1,026,204</u>
LIABILITIES AND FUND EQUITY					
Liabilities: Maturity principal and interest payable					\$106,961
Fund Equity - fund balances - reserved for debt service	<u>390,257</u>	<u>\$181,350</u>	<u>560,068</u>	<u>\$377,068</u>	<u>918,743</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$687,514</u>	<u>\$181,350</u>	<u>\$60,068</u>	<u>\$77,068</u>	<u>\$1,026,204</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	HOSPITAL BOND RESERVE	HOSPITAL BOND RESERVE	HEALTH UNIT BOND RESERVE	HEALTH UNIT BOND RESERVE	TOTAL
REVENUES					
Taxes - rates and use	\$391,719				\$391,719
State funds				\$99,125	\$99,125
Use of money and property	34,649		\$3,107	1,489	39,245
Total revenues	<u>426,368</u>	NONE	<u>3,107</u>	<u>17,614</u>	<u>447,089</u>
EXPENDITURES					
Debt service:					
Principal	190,000			60,000	190,000
Interest and other charges	66,255			36,126	102,381
Total expenditures	<u>256,255</u>	NONE	NONE	<u>96,126</u>	<u>352,381</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	170,113	NONE	3,107	1,488	174,708
FUND BALANCES AT BEGINNING OF YEAR	<u>\$50,144</u>	<u>\$191,350</u>	<u>34,561</u>	<u>75,580</u>	<u>351,635</u>
FUND BALANCES AT END OF YEAR	<u>\$230,257</u>	<u>\$191,350</u>	<u>\$69,068</u>	<u>\$77,068</u>	<u>\$567,733</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1996

	HOSPITAL BOND BOND	HOSPITAL BOND RESERVE	HEALTH UNIT BOND RESERVE	HEALTH UNIT BOND	TOTAL
REVENUES					
Taxes - sales and use	\$288,613				\$288,613
Use of money and property	34,921		\$2,380	\$92,973	130,274
Total revenues	<u>323,534</u>	<u>NONE</u>	<u>2,380</u>	<u>92,973</u>	<u>544,117</u>
EXPENDITURES					
Debt service:					
Principal	120,000			55,000	175,000
Interest and other charges	66,556			29,219	106,155
Total expenditures	<u>186,556</u>	<u>NONE</u>	<u>NONE</u>	<u>84,219</u>	<u>281,155</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	56,978	NONE	2,380	8,754	68,962
FUND BALANCES AT BEGINNING OF YEAR	<u>201,516</u>	<u>\$191,350</u>	<u>34,380</u>	<u>71,826</u>	<u>621,072</u>
FUND BALANCES AT END OF YEAR	<u>\$268,494</u>	<u>\$191,350</u>	<u>\$36,760</u>	<u>\$75,580</u>	<u>\$824,034</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1997

CAPITAL PROJECTS FUNDS

**LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT FUNDS**

The Kelly Water System LCDBG Fund accounts for the construction of improvements to the Kelly water system. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

The Habart Pine District LCDBG Fund accounts for the construction of improvements to the fire district. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

RURAL DEVELOPMENT GRANTS

The Rural Development Grants fund accounts for the acquisition of materials and various improvements of public property in the parish. Financing is provided by grants from the Governor's Office of Rural Development.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS - RURAL DEVELOPMENT FUND

Combining Balance Sheet, December 31, 1997

ASSETS	
Cash and cash equivalents	<u>\$4,331</u>
LIABILITIES AND FUND EQUITY	
Cash overdraw	\$00
Fund Equity - fund balance	<u>4,331</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$4,331</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1997

	RURAL DEVELOPMENT	URBANI PORT DISTRICT	TOTAL
REVENUES			
Intergovernmental revenues:			
Federal funds - federal grants		\$318,995	\$318,995
State funds - state grants	\$117,806		117,806
Total revenues	<u>117,806</u>	<u>318,995</u>	<u>436,801</u>
EXPENDITURES			
Current:			
Public safety	65,579		65,579
Public works	47,196		47,196
Capital outlay		318,995	318,995
Total expenditures	<u>112,775</u>	<u>318,995</u>	<u>431,770</u>
EXCESS OF REVENUES OVER EXPENDITURES			
	4,331	NONE	4,331
FUND BALANCES AT BEGINNING OF YEAR			
	(90)	NONE	(90)
FUND BALANCES AT END OF YEAR			
	<u>\$4,341</u>	<u>NONE</u>	<u>\$4,341</u>

CALDWELL PARRIS POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1998

	RURAL DEVELOPMENT	HULLY WATER DISTRICT 01-888	HERBERT FIRE DISTRICT 01-888	TOTAL
REVENUES				
Intergovernmental - federal grants	NONE	\$212,709	\$119,561	\$332,270
EXPENDITURES				
Current:				
Public safety	\$42,636			42,636
Public works	15,000			15,000
Capital outlay	5,914	212,709	119,561	338,206
Total expenditures	63,550	212,709	119,561	395,820
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(63,570)	NONE	NONE	(63,570)
FUND BALANCES AT BEGINNING OF YEAR	63,480	NONE	NONE	63,480
FUND BALANCES AT END OF YEAR	(600)	NONE	NONE	(600)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1997

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 24 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 33:1235, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Compensation Paid Police Jurors
For the Two Years Ended December 31, 1997

	<u>1997</u>	<u>1996</u>
Jerry Bailey	\$9,600	\$9,600
T.W. Barnhill	9,600	9,600
Jimmy Duff, President	10,800	10,800
Robert Duncan	9,600	9,600
Eddie Hearn	9,600	9,600
Doris Jacobson	9,600	9,600
Jeffery Wyatt	<u>9,600</u>	<u>9,600</u>
Total	<u>\$88,400</u>	<u>\$88,400</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Standards of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and
Internal Control Over Financial Reporting**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

VERNON R. COON
OFFICE OF CERTIFIED
PUBLIC ACCOUNTANTS

CITY OF LOUISIANA
COMMERCIAL BUILDING
ACQUADANTE

**BRANCH OFFICES IN
BOSSIERE LAKE, LA
AGRIUM, LA
AND FINANCIAL INSTITUTIONS**

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of and for the two years ended December 31, 1997, and have issued my report thereon dated June 4, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Caldwell Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards*. Those instances of noncompliance are described in the accompanying schedule of findings and questioned costs as items 97-1 and 97-2.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Caldwell Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I considered to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Caldwell Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and question costs as items 97-3 and 97-4.

110 PROFESSIONAL BUILDING

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 1997

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the members of the Caldwell Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 4, 1998



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Compliance

I have audited the compliance of the Caldwell Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the two years ended December 31, 1997. The Caldwell Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the Caldwell Parish Police Jury's management. My responsibility is to express an opinion on the Caldwell Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Caldwell Parish Police Jury's compliance with these requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Caldwell Parish Police Jury's compliance with these requirements.

In my opinion, Caldwell Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the two years ended December 31, 1997.

VERNON COON, INC.
INDEPENDENT AUDITORS
PUBLIC ACCOUNTANTS

**OFFICE OF GOVERNMENT
ACCOUNTING PUBLIC
ACCOUNTANTS**

**PROFESSIONAL GROUP IN
GOVERNMENTAL,
REGULATORY, JUSTICE
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FAX 337-633-1000**

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report on Compliance

**With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.**

December 31, 1997

Internal Control Over Compliance

Management of the Caldwell Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Caldwell Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on its major federal programs in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the members of the Caldwell Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

June 4, 1998

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the Two years ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Caldwell Parish Police Jury.
2. Two reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. Two instances of noncompliance material to the financial statements of the Caldwell Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Caldwell Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Caldwell Parish Police Jury are reported.
7. The programs tested as major programs included:
 - a. United States Department of Housing and Urban Development CDMG Grant - CFDA 14.228
 - b. United States Department of Labor - Job Training Partnership Act - CFDA 17.220
 - c. Food Stamp Cluster:
 1. USDA Food Stamp Program - CFDA 10.551
 2. USDA Food Stamp Administration - CFDA 10.561

(Continued)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Two years ended December 31, 1997

- B. The threshold for designating Type A and B programs was \$300,000.
- B. The Caldwell Parish Police Jury was not determined to be a low-risk auditor.

II. FINDINGS - FINANCIAL STATEMENTS AUDIT

**97-1 Need to Ensure That Budgets are Adopted
For All New Funds**

Findings: A budget was not adopted for one fund for 1996. The Local Government Budget Act requires that budgets be adopted for the General and all special revenue funds. The police jury failed to establish a budget for the Rapon Duchane Reservoir special revenue fund for 1996. The fund was established after the beginning of the year and, consequently, was not included in the normal budget adoption process. Because a budget was not adopted, the police jury could not properly exercise control over the operations of the fund.

Recommendation: The police jury should implement procedures which ensure that budgets are established for any new funds created during the year.

**97-2 Need to Maintain Adequate Pledged
Securities for Deposits**

Findings: One depository bank did not have adequate securities pledged at year end. Louisiana Revised Statute 36:1225 provides that all deposits in excess of amounts covered by FDIC or other insurance be fully covered by the pledge of bank owned securities. At December 31, 1997, deposits in one bank were underinsured by \$344,038. Because of this, the police jury was accepting unnecessary risks for its deposits.

Recommendation: The police jury should review its deposits and securities pledged by the banks every month. When a condition such as the one discussed above occur, the police jury should immediately notify the bank and require that sufficient securities be pledged to cover the excess deposits.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Two years ended December 31, 1997

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (CONTD.)

97-3 Need to Post Checks to Proper Period

Findings: Distribution checks in the Sales Tax agency fund are not posted to the correct period. Proper internal control for financial reporting requires that checks be posted to the period in which they are written and issued. Distribution checks from the Sales Tax Fund are written the month following the receipt of sales taxes, however, they are posted to the month in which the taxes are received. Because of this, cash and amounts due to other funds and agencies are understated at the end of the month/year by the amount of these distribution checks.

Recommendation: Distribution checks for the Sales Tax Fund should be posted in the month that the checks are actually written and distributed.

**97-4 Fixed Assets Additions Should be Reconciled
To The General Ledger**

Findings: Proper internal control requires that amounts posted to "capital outlay" accounts in the various funds agree with "additions" to fixed assets. For the year 1996, these amounts did not agree nor could they be reconciled. Consequently, amounts shown as capital outlay in the financial statements and amounts shown as additions to fixed assets in the notes to the financial statements do not agree.

Recommendation: The police jury should, through out the year, maintain a list of additions to fixed assets. Items should be added to the list as they are acquired. Also, at the end of each month, capital outlay amounts should be reconciled to additions. The police jury should prepare a list of additions to fixed assets at year-end, including capital outlay accounts to which the expenditures were posted.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

NONE

(Continued)

CALDWELL PARISH POLICE JURY
Caldwell, Louisiana

Schedule of Federal Financial Assistance
For the Two Year Period December 31, 1997

	DATE	FY1998 AMOUNT	FY1999 AMOUNT	TOTAL	REVENUE RECORDED	AMOUNT RECORDED	CONTRACT AMOUNT	AMOUNT RECORDED	CONTRACT AMOUNT
FEDERAL GOVERNMENT FINANCIAL ASSISTANCE PROGRAMS:									
U.S. DEPARTMENT OF AGRICULTURE:									
Food Stamp Program	10-99	22,021,441	21,412,508	43,433,949	212,065	40,000,879	0	43,433,949	0
State Administrative Matching Grants for Food Stamp Program	10-96	22,021,441	17,498,000	39,519,441	19,050	18,000	0	39,519,441	0
Total		44,042,882	38,910,508	82,953,390	231,115	40,018,879	0	82,953,390	0
U.S. DEPARTMENT OF TRANSPORTATION:									
Fraud through Louisiana Dept. of Transportation - Public	20-99	16,000,000	8,138	16,008,138	3,498	1,000	0	16,008,138	0
Transportation for Non-Unincorporated Areas	16-00	16,000,000	15,040	31,040,000	3,498	1,000	0	31,040,000	0
Total		32,000,000	23,178	32,023,178	6,996	2,000	0	47,048,138	0
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:									
Fraud through Louisiana Division of Administration - Community Development Block Grant (Housing Program)	14-228	181,400,000	212,709	181,612,709	317,700	0	0	181,612,709	0
Kelly Water System		181,400,000	8,111	181,501,111	317,700	0	0	181,501,111	0
Water Pipe Districts		0	0	0	0	0	0	0	0
Total U.S. Department of Housing and Urban Development		181,400,000	8,122	181,408,122	317,700	0	0	181,501,111	0
UNITED STATES DEPARTMENT OF LABOR:									
Fraud through Louisiana Department of Labor - Job Training Partnership Act	17-259	80,000	792,984	872,984	0	0	0	872,984	0
OTHER FEDERAL ASSISTANCE:									
United States Department of Justice - Drug program - Regional in Lieu of Taxes	16-000	800,000	560	800,560	518	0	0	800,560	0
Total Federal Financial Assistance		668,842,882	62,643,619	731,486,501	1,167,609	40,020,879	0	731,486,501	0

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Summary Schedule of Prior Audit Findings
For the Two years ended December 31, 1997

1994-95 Finding No. 1 - Sales Tax Agency Fund

Condition:This finding was a reportable condition stating that all transactions were not posted to the fund and that monthly bank reconciliations were not being performed.

Recommendation: The auditor recommended that the general ledger and bank statements be reconciled monthly and that any differences be identified and necessary corrections be made to the fund's accounting records.

Current Status: The recommendation was implemented the month following the issuance of the prior audit report in May, 1996.

Department of Housing and Urban Development

1994-95 Finding No. 2 - Community Development Block Grant Program.

Condition:This finding was a reportable condition stating that receipt and disbursement journals were not adequately maintained and, because of that, duplicate check numbers were used for some disbursements.

Recommendation:The auditor recommended that complete receipt and disbursement records be maintained.

Current Status: The recommendation was implemented immediately following the auditor's exit conference. Complete receipt and disbursement records were maintained for the two years ended December 31, 1997. No similar finding is reported in the 1996-97 audit report.

Caldwell Parish Police Jury

Post Office Box 1737 Columbia, Louisiana 71418

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CORRECTIVE ACTION PLAN

The following is corrective action to be taken with regard to findings contained in the Caldwell Parish Police Jury's 1996-97 audit report.

SECTION 1 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

Finding 95-1 Need to Ensure That Budgets are Adopted For All New Funds

Corrective Action - The police jury will immediately implement procedures for the initial establishment of funds. These procedures will include the development of a budget. The operations of the fund will be routinely reviewed until a clear understanding is obtained concerning the fund's revenues and expenditures. At such time, any necessary modifications to the original budget will be made.

Finding 95-2 Need to Maintain Adequate Pledged Securities for Deposits

Corrective Action - The Secretary/Treasurer has been directed to review all bank statements each month and compare bank balances to FDIC coverage and pledged securities. Should the bank be holding unsecured deposits, the secretary/treasurer will contact the bank in question and require immediate corrective action.

Finding 95-3 Need to Post Checks to Proper Period

Corrective Action - The Assistant Secretary/Treasurer has been directed to post all checks to the month in which they are written. This action applies not only to the Sales Tax Fund but to all funds of the police jury.

Finding 95-4 Fixed Assets Additions Should be Reconciled to the General Ledger

Corrective Action - The Secretary/Treasurer has been directed to ensure that a fixed assets additions list is maintained throughout the year. He has also been directed to agree these additions to individual funds' general ledger capital outlay accounts on a monthly basis.

Respectfully submitted,



Jerry Cliff
President

Ward 1
Robert Durbin

Ward 2
Jimmy Cliff

Ward 3
Jeff Wyatt

Ward 4
Bobby Moore

Ward 5
Jerry Bailey

Ward 6
T.W. Marshall

Ward 7
Owen Jackson