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CALDWELL PARISH POLICE JURY
Columbia, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1999
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 26 2000

**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 Year Ended
December 31, 1999
With Supplemental Information Schedules

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Independent Auditor's Report

CALDWELL PARISH POLICE JURY Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury, as of December 31, 1999, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Caldwell Parish Police Jury's management. My responsibility is to express an opinion on these 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, 1999, and the results of its operations for the year 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, 1999

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, 1999, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

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 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 a report dated April 5, 2000, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



West Monroe, Louisiana

April 5, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE.....		BAYOU DECHENE RESERVOIR		FIDUCIARY FUND - SALES TAX AGENCY FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS			GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS								
Cash and cash equivalents	\$736,477	\$1,417,724	\$973,812		\$99,568			\$3,227,581
Receivables	319,342	724,763		\$34,747				1,078,852
Due from other funds	37,230	81,096						118,326
Deferred charges		8,700						8,700
Land, buildings, and equipment						\$6,640,032	\$893,239	6,640,032
Amount available in debt service funds								893,239
Amount to be provided for retirement of general long-term obligations							288,436	288,436
TOTAL ASSETS AND OTHER DEBITS	\$1,093,049	\$2,232,283	\$973,812	\$34,747	\$99,568	\$6,640,032	\$1,181,675	\$12,255,166
LIABILITIES AND FUND EQUITY								
Liabilities:								
Cash overdraft								NONE
Accounts payable	\$153,538	\$48,387		\$34,747	\$1,521			238,193
Payroll withholdings payable								NONE
Due to other funds		22,367			95,959			118,326
Due to other agencies					2,088			2,088
Matured principal and interest payable			\$80,573				\$14,161	80,573
Capital leases payable							87,514	14,161
Compensated absences payable							1,080,000	87,514
Bonds or certificates of indebtedness payable								1,080,000
Total Liabilities	153,538	70,754	80,573	34,747	99,568	NONE	1,181,675	1,620,855
Fund Equity:								
Investment in general fixed assets						\$6,640,032		6,640,032
Fund balances:								
Reserved for debt service			893,239					893,239
Unreserved - undesignated	939,511	2,161,529						3,101,040
Total Fund Equity	939,511	2,161,529	893,239	NONE	NONE	6,640,032	NONE	10,634,311
TOTAL LIABILITIES AND FUND EQUITY	\$1,093,049	\$2,232,283	\$973,812	\$34,747	\$99,568	\$6,640,032	\$1,181,675	\$12,255,166

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem taxes	\$162,635	\$614,046			\$776,681
Sales and use taxes	163,160	946,729	\$80,696		1,190,585
Other taxes, penalties, and interest	12,280	2,356			14,636
Licenses and permits	70,609				70,609
Intergovernmental revenues:					
Federal funds - federal grants	27,936			\$554,116	582,052
State funds:					
Parish transportation funds		207,785			207,785
State revenue sharing (net)	13,474	56,987			70,461
Severance taxes	473,032				473,032
Other state funds	43,049	40,534	96,125	374,454	554,162
Local funds	100	4,042			4,142
Fees, charges, and commissions					
for services	2,916	203,640			206,556
Fines and forfeitures		2,373			2,373
Use of money and property	46,862	61,224	41,951		150,037
Other revenues	6,276	20,576			26,852
Total revenues	<u>1,022,329</u>	<u>2,160,292</u>	<u>218,772</u>	<u>928,570</u>	<u>4,329,963</u>
EXPENDITURES					
Current:					
General government:					
Legislative	82,524				82,524
Judicial	90,822	172,239			263,061
Executive	79,074				79,074
Elections	33,269				33,269
Financial and administrative	31,307			31,565	62,872
Other general government	113,845	55,951			169,796
Public safety	152,709	80,174			232,883
Public works	22,249	1,669,229			1,691,478
Health and welfare	27,551	17,682			45,233
Culture and recreation		254,642			254,642
Economic development and assistance	150,541	16,693		426,576	593,810

(Continued)

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Transportation	\$8,702				\$8,702
Intergovernmental	58,226				58,226
Debt service:					
Principal			\$200,000		200,000
Interest			81,139		81,139
Capital outlay	129,319	\$51,903		\$522,551	703,773
Total expenditures	<u>980,138</u>	<u>2,318,513</u>	<u>281,139</u>	<u>980,692</u>	<u>4,560,482</u>
EXCESS OF REVENUES OVER EXPENDITURES					
	<u>42,191</u>	<u>(158,221)</u>	<u>(62,367)</u>	<u>(52,122)</u>	<u>(230,519)</u>
OTHER FINANCING SOURCES (Uses)					
Sale of fixed assets	110				110
Operating transfers in		545,000			545,000
Operating transfers out	(100,000)	(445,000)			(545,000)
Total other financing sources (use)	<u>(99,890)</u>	<u>100,000</u>	<u>NONE</u>	<u>NONE</u>	<u>110</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE					
	<u>(57,699)</u>	<u>(58,221)</u>	<u>(62,367)</u>	<u>(52,122)</u>	<u>(230,409)</u>
FUND BALANCES AT BEGINNING OF YEAR					
	<u>997,210</u>	<u>2,219,750</u>	<u>955,606</u>	<u>52,122</u>	<u>4,224,688</u>
FUND BALANCES AT END OF YEAR					
	<u>\$939,511</u>	<u>\$2,161,529</u>	<u>\$893,239</u>	<u>NONE</u>	<u>\$3,994,279</u>

(Concluded)

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 Special Revenue Fund)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1999

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$158,995	\$158,995		\$600,888	\$600,302	(\$586)
Sales and use taxes	156,500	160,668	\$4,168	915,500	931,140	15,640
Other taxes, penalties, and interest	10,013	13,086	3,073	1,795	2,356	561
Licenses and permits	71,000	71,857	857			
Intergovernmental revenues:						
Federal funds - federal grants	18,737	30,286	11,549			
State funds:						
Parish transportation funds				215,000	220,119	5,119
State revenue sharing (net)	12,821	12,821		54,200	54,225	25
Severance taxes	463,925	463,925				
Other state funds	44,980	145,256	100,276	17,964	10,534	(7,430)
Local funds	10,000	100	(9,900)		4,042	4,042
Fees, charges, and commissions for services	3,735	3,736	1	70,846	74,686	3,840
Fines and forfeitures				450	408	(42)
Use of money and property	46,525	46,337	(188)	53,931	61,225	7,294
Other revenues	5,997	6,195	198	35,587	50,015	14,428
Total revenues	<u>1,003,228</u>	<u>1,113,262</u>	<u>110,034</u>	<u>1,966,161</u>	<u>2,009,052</u>	<u>42,891</u>
EXPENDITURES						
Current:						
General government:						
Legislative	83,143	82,926	217			
Judicial	90,490	91,211	(721)	2,500	2,225	275
Executive	78,894	78,986	(92)			
Elections	33,645	33,188	457			
Finance and administrative	75,914	76,282	(368)			
Other general government	236,305	131,847	104,458	53,989	53,288	701
Public safety	160,969	156,070	4,899	81,600	85,895	(4,295)
Public works	22,461	22,249	212	1,727,967	1,743,277	(15,310)
Health and welfare	19,429	30,977	(11,548)	18,093	17,310	783
Culture and recreation				291,805	275,958	15,847

(Continued)

CALDWELL 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, etc.

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Contd.)						
Current: (Contd.)						
Economic development and assistance	\$100,641	\$95,476	\$5,165	\$15,352	\$15,058	\$294
Transportation	10,300	8,457	1,843			
Intergovernmental	58,227	58,227				
Debt Service:						
Principal						
Interest						
Capital outlay	1,000		1,000	30,810	24,184	6,626
Other expenditures						
Total expenditures	<u>971,418</u>	<u>865,896</u>	<u>105,522</u>	<u>2,222,116</u>	<u>2,217,195</u>	<u>4,921</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>31,810</u>	<u>247,366</u>	<u>215,556</u>	<u>(255,955)</u>	<u>(208,143)</u>	<u>47,812</u>
OTHER FINANCING SOURCE (Use)						
Sale of fixed assets						
Operating transfer in	110	110		4,886	545,000	540,114
Operating transfers out		(100,000)	(100,000)		(445,000)	(445,000)
Total other financing sources (use)	<u>110</u>	<u>(99,890)</u>	<u>(100,000)</u>	<u>4,886</u>	<u>100,000</u>	<u>95,114</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>31,920</u>	<u>147,476</u>	<u>115,556</u>	<u>(251,069)</u>	<u>(108,143)</u>	<u>142,926</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>597,477</u>	<u>570,369</u>	<u>(27,108)</u>	<u>1,518,286</u>	<u>1,518,286</u>	
FUND BALANCES AT END OF YEAR	<u>\$629,397</u>	<u>\$717,845</u>	<u>\$88,448</u>	<u>\$1,267,217</u>	<u>\$1,410,143</u>	<u>\$142,926</u>

(Concluded)

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 Year Ended December 31, 1999

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 2000.

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 those 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:

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

CALDWELL 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
Gravity 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 Police Jury, 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.

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

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public 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 and sales taxes. Those revenues are legally restricted by tax proposition 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.

**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 52 per cent of the library's fixed assets are valued at actual cost while the remaining 48 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 domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable 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 revenues and expenditures:

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 susceptible 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)

Transfers between funds that are not expected to be repaid, and sales of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing 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 judgement, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within function 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 ended December 31, 1998, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court Fund.

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 Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (Budgetary basis)	\$147,476	(\$108,143)
Adjustments:		
Receivables	(93,085)	(8,966)

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

	General Fund	Special Revenue Funds
Payables	(\$113,334)	\$56,603
Funds not budgeted		(22,005)
Interfunds	1,244	15,590
Other		8,700
	<u> </u>	<u> </u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$57,699)</u>	<u>(\$58,221)</u>

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

	GENERAL FUND	SPECIAL REVENUE FUNDS
Fund balance at end of year - Statement C	\$717,845	\$1,410,143
Adjustments:		
Fund not budgeted		7,581
Payroll cash (withholdings)	18,632	
	<u> </u>	<u> </u>
Cash - Statement A	<u>\$736,477</u>	<u>\$1,417,724</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, 1999, the police jury has cash and cash equivalents (book balances) totaling \$3,227,581 as follows:

Demand deposits	\$584,037
Time deposits	<u>2,643,544</u>
Total	<u>\$3,227,581</u>

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

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

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. Cash and cash equivalents (bank balances) at December 31, 1999, are secured in total as follows:

Bank Balances	<u>\$3,185,620</u>
Federal deposit insurance	\$599,572
Pledged securities (uncollateralized)	<u>3,895,395</u>
Total	<u>\$4,494,967</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 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

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.

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.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

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

At December 31, 1999, employees as outlined above, have accumulated and vested \$87,514 of employee leave benefits, computed in accordance with GASB Codification Section C60. 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 four 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 fee 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 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.

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

I. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains commercial insurance policies covering automobile, workmen's compensation and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1999.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) 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:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General Maintenance	4.00	4.01	<i>Indefinite</i>
Health Unit Maintenance	2.01	2.01	2007
Road Maintenance and Construction	8.00	8.14	1999
Library Maintenance	6.50	6.62	2001
Courthouse and Jail Maintenance	3.00	3.06	2000
Industrial Park Maintenance	2.00	2.03	2000
Recreation Maintenance	5.00	5.06	2005
Economic Inducement	3.08	3.12	2007

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.

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

The following schedule lists the ten principal taxpayers for the parish and their 1999 assessed valuation (amounts expressed in thousands):

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission Corp.	\$2,320	6.98%
Plum Creek Timber Company, LP	1,533	4.72%
BellSouth Telecommunications	1,126	3.46%
Entergy Louisiana, Inc.	1,096	3.37%
Caldwell Bank & Trust Company	887	2.73%
Homeland Federal Savings Bank	843	2.59%
Sustainable Forests, LLC	766	2.36%
Entergy Louisiana, Inc.	554	1.70%
Noe Corp., LLC	507	1.56%
Citizens Progressive Bank	484	1.49%
Total	<u>\$10,116</u>	<u>30.96%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Taxes:				
Ad valorem	\$167,266	\$631,529		\$798,795
Other	2,841			2,841
Grants:				NONE
Federal	3,865			3,865
State	144,719	82,115	\$34,747	261,581
Other	651	11,119		11,770
Total	<u>\$319,342</u>	<u>\$724,763</u>	<u>\$34,747</u>	<u>\$1,078,852</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the year ended December 31, 1999:

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

	Balance January 1	Additions	Deletions	Balance December 31
<i>Police Jury:</i>				
Land	\$269,006			\$269,006
Buildings	3,289,177	\$16,670		3,305,847
Road equipment	702,196	54,928		757,124
Furniture and equipment	660,849	19,912	(\$4,792)	675,969
Fixed assets under capital leases	3,241			3,241
Kelly Water System	197,105			197,105
Hebert Fire District	422,808			422,808
Kelly Fire District		248,899		248,899
Columbia Heights Fire Dist		248,899		248,899
Sub-total	<u>5,544,382</u>	<u>589,308</u>	<u>(4,792)</u>	<u>6,128,898</u>
<i>Library:</i>				
Land	20,000			20,000
Buildings	184,476			184,476
Equipment and furniture	45,400	17,825		63,225
Books	308,954	12,166	(77,687)	243,433
Sub-total	<u>558,830</u>	<u>29,991</u>	<u>(77,687)</u>	<u>511,134</u>
Total	<u>\$6,103,212</u>	<u>\$619,299</u>	<u>(\$82,479)</u>	<u>\$6,640,032</u>

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

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

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 salary for each year of service credited after the revision date. Final average salary is the employee'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 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

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 Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Caldwell Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$40,899, \$40,481, and \$29,959, respectively, equal to the required contributions for each year.

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, 1999, the police jury had a capital lease in effect for computer hardware and software. The lease had an original recorded amount of \$51,594. Lease obligations are retired from the General Fund, Road Maintenance, Courthouse and Jail, Enhanced 911, 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, 1999:

<u>Year</u>	
2000	\$12,825
2001	2,138
Total minimum lease payments	<u>14,963</u>

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

Less amount representing interest	<u>(\$802)</u>
Present value of net minimum lease payments	<u>\$14,161</u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1999:

	<u>Bonds and Certificates of Indebtedness</u>	<u>Capital Leases</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations - January 1, 1999	\$1,290,000	\$25,185	\$109,224	\$1,424,409
Additions			33,298	33,298
Reductions	(210,000)	(11,024)	(53,977)	(275,001)
Adjustment			(1,031)	(1,031)
Long-term obligations - December 31, 1999	<u>\$1,080,000</u>	<u>\$14,161</u>	<u>\$87,514</u>	<u>\$1,181,675</u>

The adjustment is necessary to adjust the ending liability for compensated absences for changes in pay rates and limitations on the number of days for which an employee can be compensated.

Revenue bonds and certificates of indebtedness payable at December 31, 1999, are comprised of the following individual issues:

Hospital Revenue Bonds - \$2,300,000 - Public improvement bond issue April 1, 1978, due in annual installments of \$15,000 to \$185,000 through April 2003; interest at 5.0 to 6.0 per cent. Debt retirement payments are made from the Hospital Bond Fund.	\$680,000
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 \$50,000 to \$90,000 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.	<u>400,000</u>
Total	<u>\$1,080,000</u>

The annual requirements to amortize all bonded debt outstanding at December 31, 1999, including interest payments of \$156,975, are as follows:

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

<u>Year</u>	<u>Hospital Bond</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
2000	\$190,544	\$94,938	\$285,482
2001	191,343	95,312	286,655
2002	191,350	95,175	286,525
2003	190,550	94,500	285,050
2004		93,263	93,263
Total	<u>\$763,787</u>	<u>\$473,188</u>	<u>\$1,236,975</u>

As shown on Statement A, \$893,239 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, 1999, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$37,230	
Special Revenue Funds:		
Road Maintenance	8,353	
Solid Waste Management	72,743	
Criminal Court		\$22,367
Sales Tax Agency Fund		95,959
Total	<u>\$118,326</u>	<u>\$118,326</u>

9. LITIGATION AND CLAIMS

At December 31, 1999, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of the suits would not materially affect the financial position of the police jury.

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 year ended December 31, 1999:

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
<i>Assets:</i>				
Cash	\$82,034	\$1,230,294	(\$1,212,760)	\$99,568
Accounts receivable	NONE	1,230,294	(1,230,294)	NONE
Total Assets	<u>\$82,034</u>	<u>\$2,460,588</u>	<u>(\$2,443,054)</u>	<u>\$99,568</u>
<i>Liabilities:</i>				
Accounts payable	\$1,247	\$25,356	(\$25,082)	\$1,521
Due to other funds	79,125	1,180,498	(1,163,664)	95,959
Due to others	1,662	23,928	(23,502)	2,088
Total Liabilities	<u>\$82,034</u>	<u>\$1,229,782</u>	<u>(\$1,212,248)</u>	<u>\$99,568</u>

SUPPLEMENTAL INFORMATION SCHEDULES

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

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

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.

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1999

	MAINT. FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
ASSETS							
Cash and cash equivalents	\$629,843	\$7,580	\$581,777		\$176,958	\$21,566	\$1,417,724
Receivables	713,917	7,733		\$75	3,038		724,763
Due from other funds	8,353		72,743				81,096
Deferred charges	8,700						8,700
TOTAL ASSETS	<u>\$1,360,813</u>	<u>\$15,313</u>	<u>\$654,520</u>	<u>\$75</u>	<u>\$179,996</u>	<u>\$21,566</u>	<u>\$2,232,283</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$36,434	\$6,721			\$3,481	\$1,751	\$48,387
Due to other funds		22,367					22,367
Total liabilities	<u>36,434</u>	<u>29,088</u>	<u>NONE</u>	<u>NONE</u>	<u>3,481</u>	<u>1,751</u>	<u>70,754</u>
Fund Equity - fund balances - unreserved - undesignated	<u>1,324,379</u>	<u>(13,775)</u>	<u>654,520</u>	<u>\$75</u>	<u>176,515</u>	<u>19,815</u>	<u>2,161,529</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,360,813</u>	<u>\$15,313</u>	<u>\$654,520</u>	<u>\$75</u>	<u>\$179,996</u>	<u>\$21,566</u>	<u>\$2,232,283</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, 1999

	MAINTENANCE FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
REVENUES							
Taxes:							
Ad valorem taxes	\$614,046						\$614,046
Sales and use taxes	96,263		\$850,466				946,729
Other taxes, penalties, and interest	2,356						2,356
Intergovernmental revenues:							
State grants:							
Parish transportation funds	207,785						207,785
State revenue sharing (net)	56,987						56,987
Other state funds	40,534						40,534
Local funds						\$4,042	4,042
Fees, charges, and commissions for services	20,203	\$132,618		\$2,000	\$48,819		203,640
Fines and forfeitures	408	1,965					2,373
Use of money and property	27,123		21,996		7,219	4,886	61,224
Other revenues	19,588	288			700		20,576
Total revenues	<u>1,085,293</u>	<u>134,871</u>	<u>872,462</u>	<u>2,000</u>	<u>56,738</u>	<u>8,928</u>	<u>2,160,292</u>
EXPENDITURES							
Current:							
General government:							
Judicial		170,014		2,225			172,239
Other general government	55,951						55,951
Public safety					80,174		80,174

Public works	597,178	338,767	733,284	1,669,229
Health and welfare	17,682			17,682
Culture and recreation	254,642			254,642
Economic development and assistance	16,693			16,693
Capital outlay	48,095	1,000	2,808	51,903
Total expenditures	<u>990,241</u>	<u>171,014</u>	<u>733,284</u>	<u>2,318,513</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>95,052</u>	<u>(36,143)</u>	<u>(26,244)</u>	<u>(158,221)</u>
OTHER FINANCING SOURCES (Uses)				
Operating transfer in			20,000	545,000
Operating transfer out	(20,000)	(425,000)		(445,000)
Total other financing sources (uses)	<u>(20,000)</u>	<u>(425,000)</u>	<u>20,000</u>	<u>100,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>75,052</u>	<u>(36,143)</u>	<u>(6,244)</u>	<u>(58,221)</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,249,327</u>	<u>22,368</u>	<u>182,759</u>	<u>2,219,750</u>
FUND BALANCES AT END OF YEAR	<u>\$1,324,379</u>	<u>(\$13,775)</u>	<u>\$176,515</u>	<u>\$2,161,529</u>

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

Combining Balance Sheet, December 31, 1999

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
ASSETS							
Cash and cash equivalents	\$59,334	\$50,658	\$79,092	\$125,820	\$179,193	\$135,746	\$629,843
Receivables	243,711	71,786	47,623	135,707	47,154	167,936	713,917
Due from other funds	8,353						8,353
Deferred charges						8,700	8,700
TOTAL ASSETS	<u>\$311,398</u>	<u>\$122,444</u>	<u>\$126,715</u>	<u>\$261,527</u>	<u>\$226,347</u>	<u>\$312,382</u>	<u>\$1,360,813</u>
LIABILITIES AND FUND EQUITY							
Liabilities - Accounts payable	\$16,033	\$3,305	\$1,662	\$5,799	\$1,623	\$8,012	\$36,434
Fund Equity - fund balances - unreserved - undesignated	295,365	119,139	125,053	255,728	\$224,724	304,370	1,324,379
TOTAL LIABILITIES AND FUND EQUITY	<u>\$311,398</u>	<u>\$122,444</u>	<u>\$126,715</u>	<u>\$261,527</u>	<u>\$226,347</u>	<u>\$312,382</u>	<u>\$1,360,813</u>

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

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
REVENUES							
Taxes:							
Ad valorem taxes	\$185,674	\$69,799	\$46,304	\$115,419	\$45,848	\$151,002	\$614,046
Sales and use taxes	96,263						96,263
Other taxes, penalties, and interest	712	268	178	443	176	579	2,356
Intergovernmental revenues:							
State funds - state grants:							
Parish transportation funds	207,785						207,785
State revenue sharing (net)	27,351			17,002		12,634	56,987
Other state funds				19,296		40,534	40,534
Fees, charges, and commissions for services						907	20,203
Fines and forfeitures						408	408
Use of money and property	6,320	1,438	2,780	3,710	6,933	5,942	27,123
Other revenues	17,583	362				1,643	19,588
Total revenues	<u>541,688</u>	<u>71,867</u>	<u>49,262</u>	<u>155,870</u>	<u>52,957</u>	<u>213,649</u>	<u>1,085,293</u>
EXPENDITURES							
Current:							
General government - other		55,951					55,951
Public works	597,178						597,178
Health and welfare					17,682		17,682
Culture and recreation				108,810		145,832	254,642
Economic development and assistance			16,693				16,693

Capital outlay	11,394	516	3,714	1,250	31,221	48,095
Total expenditures	<u>608,572</u>	<u>56,467</u>	<u>112,524</u>	<u>18,932</u>	<u>177,053</u>	<u>990,241</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(66,884)	15,400	43,346	34,025	36,596	95,052
OTHER FINANCING SOURCE (Use)						
Operating transfer out			(20,000)			(20,000)
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	(66,884)	15,400	43,346	34,025	36,596	75,052
FUND BALANCES AT BEGINNING OF YEAR	362,249	103,739	212,382	190,699	267,774	1,249,327
FUND BALANCES AT END OF YEAR	<u>\$295,365</u>	<u>\$119,139</u>	<u>\$255,728</u>	<u>\$224,724</u>	<u>\$304,370</u>	<u>\$1,324,379</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

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.

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.

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.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1999

	HOSPITAL BOND	HEALTH UNIT SINKING	HEALTH UNIT RESERVE	TOTAL
ASSETS				
Cash and cash equivalents	\$817,137	\$89,672	\$67,003	\$973,812
LIABILITIES AND FUND EQUITY				
Liabilities: Matured principal and interest payable	\$80,573			\$80,573
Fund Equity - fund balances - reserved for debt service	736,564	\$89,672	\$67,003	893,239
TOTAL LIABILITIES AND FUND EQUITY	\$817,137	\$89,672	\$67,003	\$973,812

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, 1999

	HOSPITAL BOND	HOSPITAL RESERVE BOND RETIREMENT	HEALTH UNIT SINKING	HEALTH UNIT RESERVE	TOTAL
REVENUES					
Taxes - sales and use	\$80,696				\$80,696
State funds			\$96,125		96,125
Use of money and property	35,309		3,080	\$3,562	41,951
Total revenues	<u>116,005</u>	<u>NONE</u>	<u>99,205</u>	<u>3,562</u>	<u>218,772</u>
EXPENDITURES					
Debt service:					
Principal	135,000		65,000		200,000
Interest and other charges	52,063		29,075		81,138
Total expenditures	<u>187,063</u>	<u>NONE</u>	<u>94,075</u>	<u>NONE</u>	<u>281,138</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(71,058)	NONE	5,130	3,562	(62,366)
FUND BALANCES AT BEGINNING OF YEAR					
Residual Equity Transfer	616,272	\$191,350	84,543	63,441	955,606
	<u>191,350</u>	<u>(191,350)</u>			
FUND BALANCES AT END OF YEAR	<u><u>\$736,564</u></u>	<u><u>NONE</u></u>	<u><u>\$89,673</u></u>	<u><u>\$67,003</u></u>	<u><u>\$893,240</u></u>

CALDWELL PARISH POLICE JURY
Columbia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

CAPITAL PROJECTS FUNDS

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.

BAYOU DECHENE RESERVOIR FUND

The Bayou DeChene Reservoir Fund accounts for engineering and construction work at Bayou DeChene. Construction of the reservoir is funded by the Louisiana Department of Transportation through a cooperative endeavor agreement with the police jury.

**LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT FUNDS**

Louisiana Community Development Block Grant (LCDBG) funds account for the construction and improvements to fire protection facilities and water systems. Financing is provided by grants from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

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, 1999

	BAYOU DECHENE RESERVOIR	LCDBG GRANT 107-800237	LCDBG GRANT 107-900482	TOTAL
REVENUES				
Intergovernmental revenues:				
Federal funds - federal grants		\$537,914	\$16,202	\$554,116
State funds - state grants	\$374,454			374,454
Total revenues	<u>374,454</u>	<u>537,914</u>	<u>16,202</u>	<u>928,570</u>
EXPENDITURES				
Current:				
General government - finance and administrative		31,565		31,565
Economic development and assistance	426,576			426,576
Capital outlay		506,349	16,202	522,551
Total expenditures	<u>426,576</u>	<u>537,914</u>	<u>16,202</u>	<u>980,692</u>
EXCESS OF REVENUES OVER EXPENDITURES	(52,122)	NONE	NONE	(52,122)
FUND BALANCES AT BEGINNING OF YEAR	<u>52,122</u>	<u>NONE</u>	<u>NONE</u>	<u>52,122</u>
FUND BALANCES AT END OF YEAR	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>

CALDWELL PARISH POLICE JURY
Columbia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1999

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month.

CALDWELL PARISH POLICE JURY
Columbia, LouisianaSchedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1999

Jerry Bailey	\$9,600
T.W. Barnhill	9,600
Jimmy Duff, President	10,800
Robert Duncan	9,600
Eddie Hearn	9,600
Denis Jacobson	9,600
Jeffery Wyant	9,600
Total	<u>\$68,400</u>

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

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, *Audits 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

I have audited the general purpose financial statements of the Caldwell Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated April 7, 2000. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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. 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. 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
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PRACTICE LIMITED TO
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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, 1999

This report is intended solely for the information and use of the Caldwell Parish Police Jury and management of the jury's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be "V. Smith", written in a cursive style.

West Monroe, Louisiana

April 7, 2000



**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 program for the two years ended December 31, 1999. 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 program 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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those 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 those 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 the Caldwell Parish Police Jury's compliance with those requirements.

In my opinion, the Caldwell Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the two years ended December 31, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

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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, 1999

Internal Control Over Compliance

The 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 the Caldwell Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program 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 and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
April 7, 2000

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the Year ended December 31, 1999

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. No 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. No 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 program 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 program for the Caldwell Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Caldwell Parish Police Jury are reported.
7. The Community Development Block Grant - States Program (CFDA 14.228) was tested as major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Caldwell Parish Police Jury was determined to be a high-risk auditee.

(Continued)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the Year ended December 31, 1999

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings resulted from the financial statement audit.

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

None

(Concluded)

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	EXPENDITURES
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through Louisiana Dept. of Transportation - Public Transportation for Non-Urbanized Areas	20.509	LA-18-X016	\$11,177
		LA-18-X017	16,224
Total United States Department of Transportation			<u>27,401</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State's Program)	14.228	107-800237	537,914
	14.228	107-900482	16,202
Total United States Department of Housing and Urban Development			<u>554,116</u>
UNITED STATES DEPARTMENT OF INTERIOR			
Direct program - In Lieu of Taxes	15.000	N/A	535
Total Federal Financial Assistance			<u>\$582,052</u>

NOTE

- The schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year ended December 31, 1999

The audit report for the year ended December 31, 1998, included the following findings.

**98-1 Need to Improve Controls
Over Fixed Assets**

Finding: The police jury had not exercised adequate controls over its general fixed assets. Some items physically existing could not be located on the listing while some items on the listing could not be physically located.

Recommendation: The auditor recommended that individuals be given total responsibility for certain aspects of fixed asset accounting, ie., maintenance of records and physical inventories.

Current Status: The finding has been resolved by management of the police jury.

**98-2 Recreation District Should Improve
Controls over Payroll**

Finding: The auditor noted deficiencies in the recreation district's controls over personnel files, approved pay rates and complete time sheets.

Recommendation: The auditor recommended the establishment of complete personnel files and maintenance of time sheets on a daily basis.

Current Status: The finding has been resolved by management of the recreation district.