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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, 2003  
With Supplemental Information Schedules**

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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 7-14-04

**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, 2003  
With Supplemental Information Schedules

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## Independent Auditor's Report

### CALDWELL PARISH POLICE JURY Columbia, Louisiana

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

I have audited the primary government financial statements of the Caldwell Parish Police Jury, as of December 31, 2003, 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 U.S. 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, 2003, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.


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CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
Independent Auditor's Report,  
December 31, 2003

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, 2003, and the results of its operations for the year then ended in conformity with U.S. 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 June 25, 2004, 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 my audit.

  
Columbia, Louisiana  
June 25, 2004

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 2003

	GOVERNMENTAL FUND TYPE.....				FIDUCIARY - SALES TAX AGENCY FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>								
Cash and cash equivalents	\$767,632	\$2,706,464	\$293,732	\$4,973	\$93,831			\$3,866,632
Receivables	291,747	801,133		6,767				1,099,647
Due from other funds	42,108	77,062						119,170
Land, buildings, and equipment						\$6,403,282		6,403,282
Amount available in debt service funds							\$175,876	175,876
Amount to be provided for retirement of general long-term obligations							56,040	56,040
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$1,101,487</b>	<b>\$3,584,659</b>	<b>\$293,732</b>	<b>\$11,740</b>	<b>\$93,831</b>	<b>\$6,403,282</b>	<b>\$231,916</b>	<b>\$11,720,647</b>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$46,064	\$86,348		\$6,767	\$1,356			\$140,535
Payroll liabilities	18,505							18,505
Due to other funds		28,742			90,428			119,170
Due to other agencies	12,024				2,047			14,071
Deferred revenue	4,777	17,892		4,973				27,642
Matured principal and interest payable			\$52,395					52,395
Compensated absences payable							\$104,916	104,916
Certificates of indebtedness payable							127,000	127,000
<b>Total Liabilities</b>	<b>81,370</b>	<b>132,982</b>	<b>52,395</b>	<b>11,740</b>	<b>93,831</b>	<b>NONE</b>	<b>231,916</b>	<b>604,234</b>
Fund Equity:								
Investment in general fixed assets						\$6,403,282		6,403,282
Fund balances:								
Reserved for debt service			175,876					175,876
Reserved for solid waste collection/disposal		500,000						500,000
Unreserved - undesignated	1,020,117	2,951,677	65,461					4,037,255
<b>Total Fund Equity</b>	<b>1,020,117</b>	<b>3,451,677</b>	<b>241,337</b>	<b>NONE</b>	<b>NONE</b>	<b>6,403,282</b>	<b>NONE</b>	<b>11,116,413</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,101,487</b>	<b>\$3,584,659</b>	<b>\$293,732</b>	<b>\$11,740</b>	<b>\$93,831</b>	<b>\$6,403,282</b>	<b>\$231,916</b>	<b>\$11,720,647</b>

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, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem taxes	\$203,487	\$800,722			\$1,004,209
Sales and use taxes	180,121	1,097,787			1,277,908
Other taxes, penalties, and interest	15,270	2,694			17,964
Licenses and permits	87,536				87,536
Intergovernmental revenues:					
Federal funds - federal grants	79,030	84,768		\$106,745	270,543
State funds:					
Parish transportation funds		119,531			119,531
State revenue sharing (net)	12,988	54,565			67,553
Severance taxes	245,663				245,663
Bayou Dechene				1,004,378	
Other state funds	77,094	105,817	\$96,125		279,036
Fees, charges, and commissions for services	3,368	117,838			121,206
Fines and forfeitures		125,663			125,663
Use of money and property	30,656	51,240	7,026		88,922
Other revenues	41,050	31,709			72,759
Total revenues	<u>976,263</u>	<u>2,592,334</u>	<u>103,151</u>	<u>1,111,123</u>	<u>4,782,871</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	87,871				87,871
Judicial	71,081	171,019			242,100
Executive	114,388				114,388
Elections	37,645				37,645
Finance and administrative	46,626			39,820	86,446
Other general government	267,155	65,373			332,528
Public safety	162,156	101,833			263,989
Public works	46,410	1,597,269			1,643,679
Health and welfare	43,732	29,136			72,868
Culture and recreation		280,325			280,325
Economic development and assistance	79,945	29,535		1,005,791	1,115,271

(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)
<b>EXPENDITURES (CONTD.)</b>					
Current: (Contd.)					
Transportation	\$23,829				\$23,829
Debt service:					
Principal	17,000		\$270,000		287,000
Interest	4,050		19,094		23,144
Capital outlay	42,623	\$75,370		\$66,925	184,918
Total expenditures	<u>1,044,511</u>	<u>2,349,860</u>	<u>289,094</u>	<u>1,112,536</u>	<u>4,796,001</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(68,248)</u>	<u>242,474</u>	<u>(185,943)</u>	<u>(1,413)</u>	<u>(13,130)</u>
<b>OTHER FINANCING SOURCES (Uses)</b>					
Insurance recovery	610				610
Operating transfers in		685,163			685,163
Operating transfers out	(60,000)	(625,163)			(685,163)
Total other financing sources (uses)	<u>(59,390)</u>	<u>60,000</u>	<u>NONE</u>	<u>NONE</u>	<u>610</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(127,638)</u>	<u>302,474</u>	<u>(185,943)</u>	<u>(1,413)</u>	<u>(12,520)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,147,755</u>	<u>3,149,203</u>	<u>427,280</u>	<u>1,413</u>	<u>4,725,651</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,020,117</u>	<u>\$3,451,677</u>	<u>\$241,337</u>	<u>NONE</u>	<u>\$4,713,131</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  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2003

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem taxes	\$185,635	\$203,487	\$17,852	\$708,467	\$800,722	\$92,255
Sales and use taxes	175,000	180,121	5,121	1,097,728	1,097,787	59
Other taxes, penalties, and interest	12,056	15,270	3,214	2,691	2,694	3
Licenses and permits	89,000	87,536	(1,464)			
Intergovernmental revenues:						
Federal funds - federal grants	84,176	79,030	(5,146)	84,768	84,768	
State funds:						
Parish transportation funds				120,819	119,531	(1,288)
State revenue sharing (net)	12,800	12,988	188	54,380	54,565	185
Severance taxes	233,842	245,663	11,821			
Other state funds	36,585	77,094	40,509	106,529	105,817	(712)
Local funds						
Fees, charges, and commissions for services	3,190	3,368	178	102,608	111,838	9,230
Fines and forfeitures				3,031	2,806	(225)
Use of money and property	30,906	30,656	(250)	47,201	51,240	4,039
Other revenues	41,000	41,050	50	40,086	31,510	(8,576)
Total revenues	<u>904,190</u>	<u>976,263</u>	<u>72,073</u>	<u>2,368,308</u>	<u>2,463,278</u>	<u>94,970</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	86,728	87,871	(1,143)			
Judicial	66,657	71,081	(4,424)	2,425	2,275	150
Executive	111,902	114,388	(2,486)			
Elections	36,075	37,645	(1,570)			
Finance and administrative	38,607	46,626	(8,019)			
Other general government	262,440	267,155	(4,715)	65,114	65,373	(259)
Public safety	155,551	162,156	(6,605)	102,013	101,833	180
Public works	43,750	46,410	(2,660)	1,592,105	1,597,269	(5,164)
Health and welfare	37,854	43,732	(5,878)	28,419	29,136	(717)
Culture and recreation				283,351	280,325	3,026

(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  
(GAAP Basis) and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>EXPENDITURES (Contd.)</b>						
Current: (Contd.)						
Economic development and assistance	\$76,907	\$79,945	(\$3,038)	\$32,918	\$29,535	\$3,383
Transportation	23,976	23,829	147			
Debt Service:						
Principal	17,000	17,000				
Interest	4,050	4,050				
Capital outlay	42,623	42,623		69,881	75,370	
Total expenditures	<u>1,004,120</u>	<u>1,044,511</u>	<u>(40,391)</u>	<u>2,176,226</u>	<u>2,181,116</u>	<u>(4,890)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(99,930)</u>	<u>(68,248)</u>	<u>31,682</u>	<u>192,082</u>	<u>282,162</u>	<u>90,080</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Insurance recovery	610	610				
Operating transfer in				625,000	625,163	163
Operating transfers out	<u>(60,000)</u>	<u>(60,000)</u>		<u>(625,000)</u>	<u>(625,163)</u>	<u>(163)</u>
Total other financing sources (uses)	<u>(59,390)</u>	<u>(59,390)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(159,320)</u>	<u>(127,638)</u>	<u>31,682</u>	<u>192,082</u>	<u>282,162</u>	<u>90,080</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>814,818</u>	<u>1,147,755</u>	<u>332,937</u>	<u>2,297,277</u>	<u>3,190,767</u>	<u>893,490</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$655,498</u>	<u>\$1,020,117</u>	<u>\$364,619</u>	<u>\$2,489,359</u>	<u>\$3,472,929</u>	<u>\$983,570</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, 2003

**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 2004.

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 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 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

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

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.

## 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 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 and certificates of indebtedness 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:



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 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 insurance recoveries for loss or damage to assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

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

**E. BUDGETARY 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 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 ended December 31, 2003, the police jury adopted GAAP 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, for special revenue funds, as shown on the budget comparison Statement C to the same amounts shown on Statement B:

Excess of revenues and other sources over expenditures and other uses (Budgetary basis)	\$282,162
Adjustment - Criminal Court Fund not budgeted	<u>20,312</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u><u>\$302,474</u></u>

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

**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, 2003, the police jury has cash and cash equivalents (book balances), totaling \$3,866,632 as follows:

Demand deposits	\$768,957
Time deposits	<u>3,097,675</u>
Total	<u><u>\$3,866,632</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2003, are secured in total as follows:

Bank Balances	<u>\$3,896,944</u>
Federal deposit insurance	\$384,499
Pledged securities (uncollateralized)	<u>4,910,088</u>
Total	<u><u>\$5,294,587</u></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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**G. VACATION AND SICK LEAVE**

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

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

Employees of the police jury and recreation district receive 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. Employees with one to ten years of service may carry over a maximum of 30 days while employees with more than ten years of service may carry over a maximum of 45 days. Employees accrue 10 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not paid for unused accumulated annual and sick leave at termination of employment.

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, 2003, employees as outlined above, have accumulated and vested \$104,916 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 debt service and operations of the parish hospital (Citizens Medical Center). The parish hospital tax was passed by voters on April 2, 1977, for an indefinite period. One per cent (parish wide, excluding the Town of Columbia) is dedicated to maintenance and construction of roads and bridges and fire protection (0.25 per cent), and solid waste collection/disposal and blacktop roads (0.75 per cent). The road, bridge, fire protection, and solid waste tax was passed on October 19, 1985, for an indefinite period. One

**CALDWELL PARISH POLICE JURY**

Columbia, Louisiana

Notes to the Financial Statements (Continued)

per cent (parish wide) is dedicated to operations of the parish General Fund (0.25 per cent) and; to solid waste collection and disposal, with any surplus, after establishing a reserve of \$500,000 for solid waste purposes, to be used for the establishment of a blacktop road fund for constructing, maintaining, improving, and resurfacing hard surface roads (0.75 per cent). The solid waste and General Fund tax was passed on October 3, 1992, for an indefinite period and was rededicated to the above purposes at a special election held on March 12, 1996.

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

**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, 2003.

**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:



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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes:			
General Maintenance	4.00	4.27	Indefinite
Health Unit Maintenance	2.01	2.14	2007
Road Maintenance and Construction	8.14	8.54	2009
Library Maintenance	6.50	7.06	2011
Courthouse and Jail Maintenance	3.11	3.26	2010
Industrial Park and E991 Operation	2.06	2.16	2010
Recreation Maintenance	5.00	5.39	2005
Economic Development	3.08	3.33	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.

The following schedule lists the ten principal taxpayers for the parish and their 2003 assessed valuation (amounts expressed in thousands):

	<u>2003 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Texas Gas Transmission Corp.	\$2,571	6.96%
Plum Creek Timber Company, LP	1,535	4.16%
Entergy Louisiana, Inc.	1,127	3.05%
Homeland Federal Savings Bank	1,057	2.86%
BellSouth	1,056	2.86%
Caldwell Bank & Trust Company	926	2.51%
Sustainable Forests, LLC	806	2.18%
Ward's Chevrolet-Oldsmobile, Inc.	631	1.71%
Entergy Louisiana, Inc.	570	1.54%
Noe Corp., LLC	522	1.41%
Total	<u>\$10,801</u>	<u>29.24%</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2003:

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Taxes:				
Ad valorem	\$193,240	\$725,915		\$919,155
Other	2,376			2,376
Grants:				
Federal	12,024		\$6,767	18,791
State	83,447	54,565		138,012
Other	660	20,653		21,313
Total	<u>\$291,747</u>	<u>\$801,133</u>	<u>\$6,767</u>	<u>\$1,099,647</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following presents changes in general fixed assets for the year ended December 31, 2003:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
Police Jury:				
Land	\$269,006			\$269,006
Buildings	2,602,974	\$6,575		2,609,549
Heavy equipment	916,589	29,693		946,282
Vehicles	143,144	10,000		153,144
Equipment	257,887	41,899		299,786
Caldwell Fire Dist. No. 1	120,454			120,454
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
Clarks Fire District	23,216			23,216
Wards 4&5 Water System - construction in progress		54,085		54,085
E. Columbia Water System - construction in progress	247,333	12,840		260,173
Sub-total	<u>5,698,314</u>	<u>155,092</u>	<u>NONE</u>	<u>5,853,406</u>
Library:				
Land	20,000			20,000
Buildings	184,476			184,476

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

	Balance January 1	Additions	Deletions	Balance December 31
Equipment and furniture	\$35,878	\$7,287		\$43,165
Books	279,991	22,539	(\$295)	302,235
Sub-total	<u>520,345</u>	<u>29,826</u>	<u>(295)</u>	<u>549,876</u>
Total	<u>\$6,218,659</u>	<u>\$184,918</u>	<u>(\$295)</u>	<u>\$6,403,282</u>

During 2003, the police jury revised its capitalization policy. The revised policy provides for the capitalization of all assets with a purchase price or value of \$1,000 or more when acquired. The revision caused a reduction in the total recorded cost of beginning fixed assets of \$89,624.

**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 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-



CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

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 Caldwell Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$50,865.41, \$47,889, and \$47,217, respectively, equal to the required contributions for each year. 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.

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2003:

	<u>Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations, January 1 <sup>st</sup>	\$185,000	\$229,000	\$96,483	\$510,483
Additions			52,109	52,109
Reductions	(185,000)	(102,000)	(48,901)	(335,901)
Adjustment			5,225	5,225
Long-term obligations, December 31 <sup>st</sup>	<u>NONE</u>	<u>\$127,000</u>	<u>\$104,916</u>	<u>\$231,916</u>

The adjustment is 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.

Certificates of indebtedness payable at December 31, 2003, are comprised of the following individual issues:

Certificates of Indebtedness - \$85,000 issue of November 6, 2000, for the purpose of acquiring and constructing improvements, including buildings, at the parish industrial park. The principal is due in annual installments of \$15,000 to \$19,000 through March 1, 2005, with interest at 7.5 per cent. Debt retirement payments are made from the Industrial Inducement Bond Fund. \$37,000

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. 90,000

Total \$127,000

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

The annual requirements to amortize all certificates of indebtedness outstanding at December 31, 2003, including interest payments of \$7,462, are as follows:

<u>Year</u>	
2004	\$114,037
2005	<u>20,425</u>
Total	<u>\$134,462</u>

As shown on Statement A, \$175,876, is available in debt service funds to service the certificates of indebtedness.

**7. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 2003, are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$42,108	
Special Revenue Funds:		
Road Maintenance	8,187	
Courthouse and Jail		
Industrial Operation		
Recreation		
Health Unit		
Library		
Solid Waste Management	68,875	
Criminal Court		28,742
Sales Tax Agency Fund		<u>90,428</u>
Total	<u>\$119,170</u>	<u>\$119,170</u>

**8. LITIGATION AND CLAIMS**

At December 31, 2003, 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.

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

**9. 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, 2003:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
<b>Assets:</b>				
Cash	\$106,619	\$1,418,378	(\$1,431,166)	\$93,831
Accounts receivable	NONE	1,418,378	(1,418,378)	NONE
Total Assets	<u>\$106,619</u>	<u>\$2,836,756</u>	<u>(\$2,849,544)</u>	<u>\$93,831</u>
<b>Liabilities:</b>				
Accounts payable	\$1,721	\$23,596	(\$23,961)	\$1,356
Due to other funds	102,598	1,386,872	(1,399,042)	90,428
Due to other agencies	2,300	29,338	(29,592)	2,046
Total Liabilities	<u>\$106,619</u>	<u>\$1,439,806</u>	<u>(\$1,452,595)</u>	<u>\$93,830</u>

**10. FUND DEFICIT**

At December 31, 2003, the Criminal Court special revenue fund has a deficit fund balance of \$21,252. The police jury, district court judge, and district attorney are closely monitoring the fund and reducing expenditures to eliminate the deficit. During 2003, the deficit was reduced by \$20,312. It is hoped that the remaining deficit can be eliminated during 2004.

**11. DEFERRED REVENUE**

Deferred revenue shown on Statement A consist of ad valorem taxes paid under protest. Forty percent of all such taxes received are recorded as deferred revenue and placed in an interest bearing escrow account pending judicial settlement. If the taxpayer prevails, the escrow funds will be used to refund that amount ordered by the court. If the taxpayer does not prevail, the taxes held in escrow will be recognized as revenue at that time.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 2003

**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. Any excess of funds over a \$50,000 reserve in the fund can be used for improving, maintaining, and operating the parish 911 emergency communications system.

**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, 2003

	MAINT. FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$1,052,474	\$78	\$628,834	\$6,466	\$221,461	\$797,151	\$2,706,464
Receivables	780,994	10,501		75	9,563		801,133
Due from other funds	8,187		68,875				77,062
<b>TOTAL ASSETS</b>	<u>\$1,841,655</u>	<u>\$10,579</u>	<u>\$697,709</u>	<u>\$6,541</u>	<u>\$231,024</u>	<u>\$797,151</u>	<u>\$3,584,659</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts payable	\$40,247	\$3,089	\$36,469	\$250	\$2,304	\$3,989	\$86,348
Due to other funds		28,742					28,742
Deferred revenue	17,892						17,892
Total liabilities	<u>58,139</u>	<u>31,831</u>	<u>36,469</u>	<u>250</u>	<u>2,304</u>	<u>3,989</u>	<u>132,982</u>
Fund Equity:							
Reserved for solid waste collection/disposal			500,000				500,000
Unreserved - undesignated	1,783,516	(21,252)	161,240	6,291	228,720	793,162	2,951,677
Total fund equity	<u>1,783,516</u>	<u>(21,252)</u>	<u>661,240</u>	<u>6,291</u>	<u>228,720</u>	<u>793,162</u>	<u>3,451,677</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,841,655</u>	<u>\$10,579</u>	<u>\$697,709</u>	<u>\$6,541</u>	<u>\$231,024</u>	<u>\$797,151</u>	<u>\$3,584,659</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, 2003**

	MAINTENANCE FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	911	BLACKTOP ROAD	TOTAL
<b>REVENUES</b>							
Taxes:							
Ad valorem taxes	\$800,722						\$800,722
Sales and use taxes	117,352		\$980,435				1,097,787
Other taxes, penalties, and interest	2,694						2,694
Intergovernmental revenues:							
Federal funds	84,768						84,768
State grants:							
Parish transportation funds	119,531						119,531
State revenue sharing (net)	54,565						54,565
Other state grants	105,817						105,817
Fees, charges, and commissions for services	16,263	\$6,000			\$95,575		117,838
Fines and forfeitures	706	122,857		\$2,100			125,663
Use of money and property	16,751		11,752		4,716	\$18,021	51,240
Other revenues	31,310	199	200				31,709
Total revenues	<u>1,350,479</u>	<u>129,056</u>	<u>992,387</u>	<u>2,100</u>	<u>100,291</u>	<u>18,021</u>	<u>2,592,334</u>
<b>EXPENDITURES</b>							
Current:							
General government:							
Judicial		168,744		2,275			171,019
Other general government	65,373						65,373
Public safety					101,833		101,833
Public works	702,250		440,237			454,782	1,597,269
Health and welfare	29,136						29,136



Culture and recreation	280,325					280,325
Economic development and assistance	29,535					29,535
Capital outlay	64,385		10,985			75,370
Total expenditures	<u>1,171,004</u>	<u>168,744</u>	<u>440,237</u>	<u>2,275</u>	<u>112,818</u>	<u>2,349,860</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>179,475</u>	<u>(39,688)</u>	<u>552,150</u>	<u>(175)</u>	<u>(12,527)</u>	<u>242,474</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers in		60,000			30,000	685,163
Operating transfers out	<u>(30,000)</u>		<u>(595,163)</u>			<u>(625,163)</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>60,000</u>	<u>(595,163)</u>	<u>NONE</u>	<u>30,000</u>	<u>60,000</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	149,475	20,312	(43,013)	(175)	17,473	302,474
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>1,634,041</u>	<u>(41,564)</u>	<u>704,253</u>	<u>6,466</u>	<u>211,247</u>	<u>3,149,203</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$1,783,516</u>	<u>(\$21,252)</u>	<u>\$661,240</u>	<u>\$6,291</u>	<u>\$228,720</u>	<u>\$3,451,677</u>

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

Combining Balance Sheet, December 31, 2003

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$109,821	\$133,646	\$71,593	\$263,880	\$291,140	\$182,394	\$1,052,474
Receivables	243,112	82,890	54,920	153,947	54,413	191,712	780,994
Due from other funds	8,187						8,187
<b>TOTAL ASSETS</b>	<u>\$361,120</u>	<u>\$216,536</u>	<u>\$126,513</u>	<u>\$417,827</u>	<u>\$345,553</u>	<u>\$374,106</u>	<u>\$1,841,655</u>
<b>LIABILITIES AND FUND EQUITY</b>							
Liabilities:							
Accounts payable	\$11,964	\$3,439	\$2,141	\$7,716	\$3,045	11,942	40,247
Deferred revenue	5,350	2,045	1,351	3,381	1,338	4,427	17,892
Total Liabilities	<u>17,314</u>	<u>5,484</u>	<u>3,492</u>	<u>11,097</u>	<u>4,383</u>	<u>16,369</u>	<u>58,139</u>
Fund Equity - fund balances - unreserved - undesignated	<u>343,806</u>	<u>211,052</u>	<u>123,021</u>	<u>406,730</u>	<u>\$341,170</u>	<u>357,737</u>	<u>1,783,516</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$361,120</u>	<u>\$216,536</u>	<u>\$126,513</u>	<u>\$417,827</u>	<u>\$345,553</u>	<u>\$374,106</u>	<u>\$1,841,655</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, 2003

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
<b>REVENUES</b>							
Taxes:							
Ad valorem taxes	\$233,330	\$119,953	\$60,455	\$142,905	\$52,374	\$191,705	\$800,722
Sales and use taxes	117,352						117,352
Other taxes, penalties, and interest	803	318	204	506	199	664	2,694
Intergovernmental revenues:							
Federal funds	84,768						84,768
State funds - state grants:							
Parish transportation funds	119,531						119,531
State revenue sharing (net)	25,974			16,394		12,197	54,565
Other state grants	105,817			15,131		1,132	105,817
Fees, charges, and commissions for services						706	16,263
Fines and forfeitures						3,829	706
Use of money and property	819	876	935	4,860	5,432	3,829	16,751
Other revenues	30,214	577		519			31,310
Total revenues	<u>718,608</u>	<u>121,724</u>	<u>61,594</u>	<u>180,315</u>	<u>58,005</u>	<u>210,233</u>	<u>1,350,479</u>
<b>EXPENDITURES</b>							
Current:							
General government - other		65,373					65,373
Public works	702,250						702,250
Health and welfare					29,136		29,136
Culture and recreation				118,073		162,252	280,325
Economic development and assistance			29,535				29,535
Capital outlay	<u>21,515</u>			<u>13,044</u>		<u>29,826</u>	<u>64,385</u>

Total expenditures	<u>723,765</u>	<u>65,373</u>	<u>29,535</u>	<u>131,117</u>	<u>29,136</u>	<u>192,078</u>	<u>1,171,004</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(5,157)</u>	<u>56,351</u>	<u>32,059</u>	<u>49,198</u>	<u>28,869</u>	<u>18,155</u>	<u>179,475</u>
<b>OTHER FINANCING SOURCES (Uses)</b> Operating transfers out	<u>NONE</u>	<u>NONE</u>	<u>(30,000)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(30,000)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(5,157)</u>	<u>56,351</u>	<u>2,059</u>	<u>49,198</u>	<u>28,869</u>	<u>18,155</u>	<u>149,475</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>348,963</u>	<u>154,701</u>	<u>120,962</u>	<u>357,532</u>	<u>312,301</u>	<u>339,582</u>	<u>1,634,041</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$343,806</u>	<u>\$211,052</u>	<u>\$123,021</u>	<u>\$406,730</u>	<u>\$341,170</u>	<u>\$357,737</u>	<u>\$1,783,516</u>

**CALDWELL PARISH POLICE JURY**  
Columbia, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 2003

**DEBT SERVICE FUNDS**

**HOSPITAL SINKING FUND**

The Hospital Sinking 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 minimum 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, 2003

	<u>HOSPITAL SINKING</u>	<u>HEALTH UNIT SINKING</u>	<u>HEALTH UNIT RESERVE</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	<u>\$117,856</u>	<u>\$92,949</u>	<u>\$82,927</u>	<u>\$293,732</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities: Matured principal and interest payable	<u>\$52,395</u>	<u>NONE</u>	<u>NONE</u>	<u>\$52,395</u>
Fund Equity - fund balances:				
Reserved for debt service		\$92,949	\$82,927	175,876
Unreserved - undesignated	<u>65,461</u>			<u>65,461</u>
Total Fund Equity	<u>65,461</u>	<u>92,949</u>	<u>82,927</u>	<u>241,337</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$183,317</u>	<u>\$92,949</u>	<u>\$82,927</u>	<u>\$535,069</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, 2003

	<u>HOSPITAL SINKING</u>	<u>HEALTH UNIT SINKING</u>	<u>HEALTH UNIT RESERVE</u>	<u>TOTAL</u>
<b>REVENUES</b>				
State funds		\$96,125		\$96,125
Use of money and property	\$4,151		\$2,875	7,026
Total revenues	<u>4,151</u>	<u>96,125</u>	<u>2,875</u>	<u>103,151</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	185,000	85,000		270,000
Interest and other charges	9,594	9,500		19,094
Total expenditures	<u>194,594</u>	<u>94,500</u>	<u>NONE</u>	<u>289,094</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(190,443)	1,625	2,875	(185,943)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>255,904</u>	<u>91,324</u>	<u>80,052</u>	<u>427,280</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$65,461</u>	<u>\$92,949</u>	<u>\$82,927</u>	<u>\$241,337</u>

**CALDWELL PARISH POLICE JURY**  
Columbia , Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 2003

**CAPITAL PROJECTS FUNDS**

**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 Balance Sheet, December 31, 2003

	<u>LCDBG LASTEP GRANT 598540</u>	<u>LCDBG LASTEP GRANT 590104</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents		\$4,973	\$4,973
Grants receivable	\$6,767		6,767
TOTAL ASSETS	<u>\$6,767</u>	<u>\$4,973</u>	<u>\$11,740</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$6,767		\$6,767
Deferred revenue		\$4,973	4,973
Fund Equity - fund balances - unreserved - undesignated	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$6,767</u>	<u>\$4,973</u>	<u>\$11,740</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, 2003

	<u>BAYOU DECHENE RESERVOIR</u>	<u>LCDBG GRANT 107-900482</u>	<u>LCDBG LASTEP GRANT 598540</u>	<u>LCDBG LASTEP GRANT 590104</u>	<u>TOTAL</u>
<b>REVENUES</b>					
Intergovernmental revenues:					
Federal funds - federal grants		\$17,723	\$23,082	\$65,940	\$106,745
State funds - state grants	\$1,004,378				1,004,378
Total revenues	<u>1,004,378</u>	<u>17,723</u>	<u>23,082</u>	<u>65,940</u>	<u>1,111,123</u>
<b>EXPENDITURES</b>					
Current:					
General government - finance and administrative		4,883	23,082	11,855	39,820
Economic development and assistance	1,005,791				1,005,791
Capital outlay		12,840		54,085	66,925
Total expenditures	<u>1,005,791</u>	<u>17,723</u>	<u>23,082</u>	<u>65,940</u>	<u>1,112,536</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(1,413)	NONE	NONE	NONE	(1,413)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,413</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>1,413</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>NONE</u></u>	<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, 2003**

**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, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2003

Buddy Bailes	\$9,600
Jerry Bailey	9,600
Eddie Hearn	9,600
Denis Jacobson	9,600
Robert Ryan	9,600
Roy Smith	9,600
Jeffery Wyant, President	<u>10,800</u>
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 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 primary government financial statements of the Caldwell Parish Police Jury as of and for the year ended December 31, 2003, and have issued my report thereon dated June 25, 2004. I conducted my audit in accordance with U.S. 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  
CERTIFIED PUBLIC  
ACCOUNTANTS  
  
PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

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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, 2003

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. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, it is distributed by the Legislative Auditor as a public document.



Columbia, Louisiana  
June 25, 2004

CALDWELL PARISH POLICE JURY  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the Year ended December 31, 2003

**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.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings resulted from the financial statements audit.



**CALDWELL PARISH POLICE JURY  
Columbia, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year ended December 31, 2003**

There were no reportable findings for the year ended December 31, 2002.