

# Caldwell Parish Police Jury

Columbia, Louisiana

Annual Financial Statements  
with Independent Auditor's Report

As of and For the Year Ended  
December 31, 2023  
with Supplemental Information Schedules

**KENNETH D. FOLDEN & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS, LLC

302 EIGHTH STREET  
JONESBORO, LA 71251  
(318) 259-7316

FAX (318) 259-7315  
ahuckaby@foldenpa.com

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

As of and for the year ended December 31, 2023  
with Supplemental Information Schedules

Contents

	Statement	Page
<b>Independent Auditor's Report</b>		4 - 7
<b>Basic Financial Statements</b>		
Government-Wide Financial Statements:		
Statement of Net Position	A	10
Statement of Activities	B	11
Fund Financial Statements		
Governmental Funds		
Balance Sheet	C	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	14
Statement of Revenues, Expenditures, and Changes in Fund Balance	E	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	16
Fiduciary Fund		
Sales Tax Agency Fund - Statement of Fiduciary Net Position	G	17
Sales Tax Agency Fund - Schedule of Changes in Fiduciary Net Position	H	18
Notes to the Financial Statements		20 - 36

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

As of and for the year ended December 31, 2023  
with Supplemental Information Schedules

	Schedule	Page
<b>Required Supplementary Information</b>		
Budgetary Comparison Schedule		
Major Funds	1	38 - 44
<b>Other Information</b>		
Fund Descriptions		46
Nonmajor Special Revenue Funds - Combining Balance Sheet	2	47
Nonmajor Special Revenue Funds - Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	3	48
<b>Supplemental Information Schedules</b>		
Schedule of Findings and Questioned Costs	4	50 - 56
Schedule of Compensation Paid Police Jurors	5	57
Schedule of Compensation, Benefits, and Other Payments to Agency Head	6	58
Justice System Funding Schedule	7	59
<b>Independent Auditor's Report on Internal Control and on Compliance and Other Matters</b>		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		60 - 61
<b>Statewide Agreed-Upon Procedures</b>		
Independent Accountant's Report on Applying Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures		62 - 69
Management's Responses to Exceptions to the Statewide Agreed-Upon Procedures		70 - 71
Louisiana Agreed-Upon Procedures Representation Form		72 - 74



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA  
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251  
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA  
ahuckaby@foldencpa.com

**Independent Auditor's Report**

Caldwell Parish Police Jury  
Columbia, Louisiana

**Adverse and Unmodified Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Caldwell Parish Police Jury's basic financial statements as listed in the table of contents.

*Adverse Opinion on Aggregate Discretely Presented Component Units*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Caldwell Parish Police Jury, as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Adverse and Unmodified Opinions**

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

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

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

### **Responsibility of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Caldwell Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Caldwell Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

## **Required Supplementary Information**

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

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

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caldwell Parish Police Jury's basic financial statements. The combining nonmajor fund financial statements; the schedule of compensation paid police jurors; Schedule of Compensation, Benefits, and Other Payments to Agency Head; and the Justice System Funding Schedule-Receiving Entity are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the listed supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated August 30, 2024 on our consideration of the Caldwell Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Caldwell Parish Police Jury's internal control over financial reporting and compliance.

## **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Louisiana Legislative Auditor, we have issued our report dated August 30, 2024, on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of our testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Kenneth D. Folden & Co., CPAs, LLC*

Jonesboro, Louisiana  
August 30, 2024

# **BASIC FINANCIAL STATEMENTS**



# **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2023

	<u>Governmental Activities</u>
<i>Assets</i>	
Cash and Cash Equivalents	\$ 6,918,708
Investments	2,580,074
Receivables	2,639,379
Due From Other Funds	415,345
Capital Assets:	
Non-Depreciable	27,888,100
Depreciable	<u>4,866,054</u>
Total Assets	<u>45,307,660</u>
<i>Deferred Outflow of Resources</i>	
Pension Related	<u>623,967</u>
<i>Liabilities</i>	
Accounts Payable	1,159,965
Due To Others	65,998
Non-Current Liabilities	
Due in More Than One Year	
Compensated Absences	105,923
Net Pension Liability	<u>617,946</u>
Total Liabilities	<u>1,949,832</u>
<i>Deferred Inflows of Resources</i>	
Pension Related	86,929
<i>Net Position</i>	
Net Investment in Capital Assets	32,754,154
Restricted	8,461,273
Unrestricted	<u>2,679,439</u>
Total Net Position	<u>\$ 43,894,866</u>

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

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

Function/Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Government Activities:					
General Government	\$ 1,552,063	\$ 394,963	\$ 410,619	\$ -	\$ (746,481)
Public Safety	312,547	206,551	-	-	(105,996)
Flood Control	-	-	-	-	-
Highway & Streets	2,536,033	-	207,882	-	(2,328,151)
Sanitation	875,092	-	-	-	(875,092)
Utilities	-	-	207,893	-	207,893
Health & Welfare	144,372	-	-	-	(144,372)
Culture & Recreation	295,132	13,580	-	2,974,252	2,692,700
Economic Development	27,279	-	-	-	(27,279)
Transportation	58,084	-	-	-	(58,084)
Capital Outlay	428,391	-	-	-	(428,391)
<b>Total Governmental   Activities</b>	<b>\$ 6,228,993</b>	<b>\$ 615,094</b>	<b>\$ 826,394</b>	<b>\$ 2,974,252</b>	<b>(1,813,253)</b>

## General Revenues:

Taxes:	
Ad Valorem Taxes	1,159,191
Sales & Use Taxes	2,348,532
State Revenue Sharing	59,264
Other Taxes, Penalties & Interest	370,162
Unrestricted Investment Earnings	119,952
Other Revenues	183,347
Total General Revenues	<u>4,240,448</u>
Change in Net Position	2,427,195
Net Position - Beginning (Restated)	<u>41,467,671</u>
Net Position - Ending	<u><u>43,894,866</u></u>

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

# FUND FINANCIAL STATEMENTS

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2023

	General Fund	Road Maintenance Fund	Industrial Operations Fund	Recreation Fund	Solid Waste Fund	Blacktop Road Fund	Bayou Dechene Reservoir Fund	LCDBG Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>											
Cash and Cash Equivalents	\$ 797,099	\$ 25,976	\$ 532,033	\$ 310,575	\$ 2,166,594	\$ 4,907	\$ 36,489	\$ 20	\$ 986,236	\$ 2,058,779	\$ 6,918,708
Investments	812,556	45,773	51,649	283,044	511,202	621,962	-	-	-	253,888	2,580,074
Receivables	528,674	431,051	-	292,193	-	-	989,997	-	-	397,464	2,639,379
Due From Other Funds	125,602	58,529	-	-	292,157	-	-	-	50,000	538,681	1,064,969
<b>TOTAL ASSETS</b>	<b>\$ 2,263,931</b>	<b>\$ 561,329</b>	<b>\$ 583,682</b>	<b>\$ 885,812</b>	<b>\$ 2,969,953</b>	<b>\$ 626,869</b>	<b>\$ 1,026,486</b>	<b>\$ 20</b>	<b>\$ 1,036,236</b>	<b>\$ 3,248,812</b>	<b>\$ 13,203,130</b>
<b>Liabilities and fund equity:</b>											
<b>Liabilities:</b>											
Accounts Payable	38,624	\$ 15,603	\$ 29	\$ 4,321	\$ 70,224	\$ 3,384	\$ 987,680	\$ -	\$ -	\$ 40,100	\$ 1,159,965
Due To Other Funds	92,988	22,955	533,681	-	-	-	-	-	-	-	649,624
Due To Others	65,998	-	-	-	-	-	-	-	-	-	65,998
Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>197,610</b>	<b>38,558</b>	<b>533,710</b>	<b>4,321</b>	<b>70,224</b>	<b>3,384</b>	<b>987,680</b>	<b>-</b>	<b>-</b>	<b>40,100</b>	<b>1,875,587</b>
<b>Fund Balances:</b>											
Restricted	-	522,771	49,972	881,491	2,899,729	623,485	38,806	20	236,287	3,208,712	8,461,273
Unassigned	2,066,321	-	-	-	-	-	-	-	799,949	-	2,866,270
<b>Total Fund Equity</b>	<b>2,066,321</b>	<b>522,771</b>	<b>49,972</b>	<b>881,491</b>	<b>2,899,729</b>	<b>623,485</b>	<b>38,806</b>	<b>20</b>	<b>1,036,236</b>	<b>3,208,712</b>	<b>11,327,543</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,263,931</b>	<b>\$ 561,329</b>	<b>\$ 583,682</b>	<b>\$ 885,812</b>	<b>\$ 2,969,953</b>	<b>\$ 626,869</b>	<b>\$ 1,026,486</b>	<b>\$ 20</b>	<b>\$ 1,036,236</b>	<b>\$ 3,248,812</b>	<b>\$ 13,203,130</b>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
RECONCILIATION OF TOTAL GOVERNMENTAL  
FUND BALANCES TO NET POSITION OF  
GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2023

Total Governmental Fund Balances	\$ 11,327,543
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	32,754,154
Deferred items for pension related items are not reported in the fund statements:	
Deferred Outflows	623,967
Deferred Inflows	(86,929)
Some liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences payable	(105,923)
Net pension asset	(617,946)
Net Position of Governmental Activities	\$ 43,894,866

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Road Maintenance Fund	Industrial Operations Fund	Recreation Fund	Solid Waste Fund	Blacktop Road Fund	Bayou Dechene Reservoir Fund	LCDBG Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>											
<b>Taxes:</b>											
Ad Valorem	\$ 194,480	\$ 370,758	\$ -	\$ 266,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,369	\$ 1,159,191
Sales & Use	357,710	196,991	-	-	1,793,831	-	-	-	-	-	2,348,532
Severance	365,576	-	-	-	-	-	-	-	-	-	365,576
Franchise	1,904	-	-	-	-	-	-	-	-	-	1,904
Penalties & Interest on Delinquent Taxes	2,682	-	-	-	-	-	-	-	-	-	2,682
Licenses & Permits	193,039	-	-	13,580	-	-	-	-	-	8,330	214,949
<b>Intergovernmental Funds</b>											
Federal Grants	244,874	6,676	-	-	-	-	-	38,110	100,000	-	389,660
State Grants	65,745	201,206	-	-	-	-	2,974,259	-	-	-	3,241,210
State Revenue Sharing (net)	12,519	25,008	-	21,737	-	-	-	-	-	-	59,264
Grants - Other Local Agencies	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	198,221	198,221
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	59,016	59,016
Investment Earnings	35,712	3,097	3,167	19,818	15,207	25,245	-	-	823	16,883	119,952
Rents & Royalties	3,950	-	-	-	-	-	11,672	-	-	-	15,622
Opioid Abatement Revenue	81,612	-	-	-	-	-	-	-	-	-	81,612
Other Revenues	-	82,982	-	-	-	270	-	-	-	2,859	86,111
<b>Total Revenues</b>	<b>1,559,803</b>	<b>886,718</b>	<b>3,167</b>	<b>321,719</b>	<b>1,809,038</b>	<b>25,515</b>	<b>2,985,931</b>	<b>38,110</b>	<b>100,823</b>	<b>612,678</b>	<b>8,343,502</b>
<b>Expenditures:</b>											
<b>General Government</b>											
Legislative	101,268	-	-	-	-	-	-	-	-	-	101,268
Judicial	98,029	-	-	-	-	-	-	-	24,000	273,768	395,797
Elections	72,866	-	-	-	-	-	-	-	-	-	72,866
Finance Administration	382,353	-	-	-	-	-	-	-	-	-	382,353
Other General Government	115,845	-	-	-	-	-	-	-	316,105	109,689	541,639
Public Safety	225,791	-	-	-	-	-	-	-	-	177,578	403,369
Flood Control	-	-	-	-	-	-	-	-	-	-	-
Highway & Streets	-	1,448,692	-	-	-	1,087,341	-	-	-	-	2,536,033
Sanitation	-	-	-	-	778,483	-	-	-	-	-	778,483
Utilities	-	-	-	-	-	-	-	38,110	-	-	38,110
Health & Welfare	68,486	-	-	-	-	-	-	-	-	71,784	140,270
Culture & Recreation	-	-	-	261,507	-	-	2,976,185	-	-	-	3,237,692
Economic Development & Assistance	43,721	-	38,446	-	-	-	-	-	-	-	82,167
Transportation	39,316	-	-	-	-	-	-	-	-	-	39,316
Capital Outlay	13,859	132,029	56,200	758,358	-	-	-	-	-	213,211	1,173,657
<b>Total Expenditures</b>	<b>1,161,534</b>	<b>1,580,721</b>	<b>94,646</b>	<b>1,019,865</b>	<b>778,483</b>	<b>1,087,341</b>	<b>2,976,185</b>	<b>38,110</b>	<b>340,105</b>	<b>846,030</b>	<b>9,923,020</b>
<b>Excess (Deficiency) of Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Over Expenditures	398,269	(694,003)	(91,479)	(698,146)	1,030,555	(1,061,826)	9,746	-	(239,282)	(233,352)	(1,579,518)
<b>Other Financing Sources (Uses):</b>											
Operating Transfers In	-	38,573	-	-	-	1,015,000	-	-	-	760,761	1,814,334
Operating Transfers Out	(225,000)	-	(533,681)	(2,080)	(1,015,000)	(14,773)	-	-	(23,800)	-	(1,814,334)
<b>Total Other Financing Sources (Uses)</b>	<b>(225,000)</b>	<b>38,573</b>	<b>(533,681)</b>	<b>(2,080)</b>	<b>(1,015,000)</b>	<b>1,000,227</b>	<b>-</b>	<b>-</b>	<b>(23,800)</b>	<b>760,761</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues and</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Sources over Expenditures and	173,269	(655,430)	(625,160)	(700,226)	15,555	(61,599)	9,746	-	(263,082)	527,409	(1,579,518)
Other Uses	-	-	-	-	-	-	-	-	-	-	-
<b>Fund Balances, Beginning (Restated)</b>	<b>1,893,052</b>	<b>1,178,201</b>	<b>675,132</b>	<b>1,581,717</b>	<b>2,884,174</b>	<b>685,084</b>	<b>29,060</b>	<b>20</b>	<b>1,299,318</b>	<b>2,681,303</b>	<b>12,907,061</b>
<b>Fund Balances, Ending</b>	<b>\$ 2,066,321</b>	<b>\$ 522,771</b>	<b>\$ 49,972</b>	<b>\$ 881,491</b>	<b>\$ 2,899,729</b>	<b>\$ 623,485</b>	<b>\$ 38,806</b>	<b>\$ 20</b>	<b>\$ 1,036,236</b>	<b>\$ 3,208,712</b>	<b>\$ 11,327,543</b>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balances - Total Governmental Funds	\$	(1,579,518)
--	----	-------------

*Amounts reported for governmental activities in the statement of activities are different because:*

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

Capital assets purchases capitalized		4,194,158
Depreciation Expense		(382,054)
		3,812,104

Prior period adjustment for revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		169,783
--	--	---------

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

Reductions to compensated absences		123,980
Pension expense		(242,056)
Nonemployer contribution to pension plans		142,902
		142,902

Change in Net Position in Governmental Activities	\$	2,427,195
---	----	-----------

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



CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION - SALES TAX FUND  
DECEMBER 31, 2023

## ASSETS

Cash & Cash Equivalents	\$ 190,622
Receivables	<u>235,122</u>
TOTAL ASSETS	<u>\$ 425,744</u>

## LIABILITIES

Current Liabilities:	
Due To Other Funds	\$ 415,345
Due To Others	<u>10,399</u>
TOTAL LIABILITIES	<u>\$ 425,744</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION - SALES TAX FUND  
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023

Unsettled Balances due to Taxing Bodies and Others - Beginning	\$ 172,311
Additions:	
Deposits:	
Sales Taxes	2,446,099
Occupational Licenses	172,336
Interest	1,395
Total Additions	<u>2,619,830</u>
Reductions:	
Deposits Settled To:	
Police Jury General Fund	454,081
Police Jury Solid Waste Fund	1,842,146
Police Jury Road Maintenance Fund	220,601
Clarks Volunteer Fire District	3,860
CP Fire District No. 1	32,222
Grayson Fire District	3,034
Columbia Heights Fire District	12,064
East Columbia Fire District	6,064
Other Reductions	<u>27,447</u>
Total Reductions	<u>2,601,519</u>
Unsettled Balances due to Taxing Bodies and Others - Ending	<u>\$ 190,622</u>

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

# **NOTES TO THE FINANCIAL STATEMENTS**

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

INTRODUCTION

The Caldwell Parish Police Jury (the Jury) is the governing authority for Caldwell Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 7 jurors representing the various districts within the parish. The jurors serve four-year terms that expire in January of 2024. Jurors receive compensation for their service on the Police Jury as provided by Louisiana Revised Statute 33:1233.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Reporting Entity (Continued)

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

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

Basis of Presentation

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

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

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

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

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

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

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

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

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

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

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

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

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

*Cash and Investments*

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

*Receivables and Payables*

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the Police Jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Caldwell Parish Sheriff bills and collects the Police Jury's property taxes using the assessed value determined by the assessor of Caldwell Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2023, taxes of 29.5 mills were levied on property with assessed valuations totaling \$88,561,312 as follows:



CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

*Receivables and Payables - Continued*

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

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

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

*Inventories and Prepaid Items*

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Capital Assets*

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

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

*Long-Term Obligations*

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Long Term Obligations - continued*

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

**Fund Balance Classifications and Net Position**

Fund balances are reported under the following fund balance classifications:

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

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

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

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

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

*Reconciliation of Government-wide and Fund Financial Statements*

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

*Budgets*

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

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

*Use of Estimates*

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS

*Custodial Credit Risk – Deposits.* The custodial credit risk is the risk that in the event of a bank failure, the Police Jury’s deposits may not be returned to it. The Police Jury’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its’ own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the Police Jury had no custodial credit risk related to its deposits at December 31, 2023. The Police Jury had cash and cash equivalents in demand deposits, totaling \$9,798,328 at December 31, 2023.

These deposits are stated at cost, which approximates market. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at December 31, 2023, are secured, as follows:

Bank Balances	<u>\$ 9,798,328</u>
FDIC Insurance	2,353,926
Pledged Securities (uncollateralized)	<u>7,259,253</u>
Total	<u>\$ 9,613,179</u>

NOTE 3 – RECEIVABLES

The receivables of \$2,639,379 on December 31, 2023, are detailed as follows:

	General Fund	Special Revenue Funds	Non Major Funds	Total
Ad valorem taxes	381,540	722,610	380,044	1,484,194
Severance Tax	132,416	-	-	132,416
Other	<u>14,718</u>	<u>990,631</u>	<u>17,420</u>	<u>1,022,769</u>
Totals	<u><u>528,674</u></u>	<u><u>1,713,241</u></u>	<u><u>397,464</u></u>	<u><u>2,639,379</u></u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 4 – PROPERTY AND EQUIPMENT

Capital asset activity for the year ended December 31, 2023, is as follows:

	<u>2022</u>			<u>2023</u>
	<u>Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u>
Non-Depreciable Assets:				
Land	\$ 627,310	\$ -	\$ -	\$ 627,310
Improvements - CIP	<u>24,256,445</u>	<u>3,004,345</u>	<u>-</u>	<u>27,260,790</u>
Total	<u>24,883,755</u>	<u>3,004,345</u>	<u>-</u>	<u>27,888,100</u>
Depreciable Assets				
Roads	49,949,481	-	-	49,949,481
Bridges	662,997	-	-	662,997
Buildings & Improvements	3,254,947	783,376	-	4,038,323
Land Improvements	940,097	-	-	940,097
Heavy Equipment	1,922,756	-	-	1,922,756
Vehicles	1,274,787	199,106	-	1,473,893
Public Works Equipment	382,720	-	-	382,720
Office Furniture & Equipment	<u>674,591</u>	<u>207,331</u>	<u>-</u>	<u>881,922</u>
Total	<u>59,062,376</u>	<u>1,189,813</u>	<u>-</u>	<u>60,252,189</u>
Less: Accumulated Depreciation:				
Roads	(47,347,916)	( 169,859)	-	(47,517,775)
Bridges	( 648,333)	( 667)	-	( 649,000)
Buildings & Improvements	( 2,836,978)	( 46,999)	-	( 2,883,977)
Land Improvements	( 482,817)	( 52,709)	-	( 535,526)
Heavy Equipment	( 1,582,452)	( 53,711)	-	( 1,636,163)
Vehicles	( 1,194,439)	( 15,941)	-	( 1,210,380)
Public Works Equipment	( 349,018)	( 6,040)	-	( 355,058)
Office Furniture & Equipment	<u>( 562,128)</u>	<u>( 36,128)</u>	<u>-</u>	<u>( 598,256)</u>
Total	<u>(55,004,081)</u>	<u>( 382,054)</u>	<u>-</u>	<u>(55,386,135)</u>
Capital Assets, Net	<u>\$ 4,058,295</u>	<u>\$ 807,759</u>	<u>\$ -</u>	<u>\$ 4,866,054</u>
Total Capital Assets	<u>\$ 28,942,050</u>	<u>\$3,812,104</u>	<u>\$ -</u>	<u>\$ 32,754,154</u>

Depreciation and Amortization expense charged for \$382,054 is as follows:

General Government	\$ 7,141
Public Safety	60,309
Highways & Streets	228,637
Health & Welfare	4,102
Industrial Development	1,312
Culture & Recreation	61,785
Transportation	<u>18,768</u>
Total	<u>\$ 382,054</u>

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 – PENSION PLAN

**Retirement Systems**

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

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

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

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

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

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

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

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

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2023, totaled \$180,715.

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 – PENSION PLAN - Continued

**Retirement Systems – Continued**

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

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

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

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

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

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

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2023, totaled \$7,917.



CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 – PENSION PLAN - Continued

**Retirement Systems – Continued**

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

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

**District Attorneys' Retirement System of Louisiana (System)**

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

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

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

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

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

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

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

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 – PENSION PLAN – Continued

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

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

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 4.00% of the annual covered payroll. Contributions to the System for the year ended December 31, 2023, totaled \$8,689.

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

NOTE 6 – DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 2023, are as follows:

	Due to	Due from
General Fund	\$ 92,988	\$ 125,602
Special Revenue Funds:		
Road Maintenance Fund	22,955	58,529
Industrial Operations Fund	533,681	-
Solid Waste Fund	-	292,157
American Rescue Plan	-	50,000
Non Major Funds:		
Criminal Court Fund	-	5,000
911 Emergency Fund	-	533,681
Sales Tax Agency Funds	415,345	-
	<u>\$ 1,064,969</u>	<u>\$ 1,064,969</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 7 – LONG TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Compensated Absences	\$ 229,903	\$ -	\$ 123,980	\$ 105,923
Net Pension (Asset) Liability - PERS	(529,575)	1,050,998	-	521,423
Net Pension (Asset) Liability - ROVERS	55,029		13,869	41,160
Net Pension (Asset) Liability - DARS	71,583		16,220	55,363
Totals	<u>\$ (173,060)</u>	<u>\$ 1,050,998</u>	<u>\$ 154,069</u>	<u>\$ 723,869</u>

NOTE 8 – LITIGATION AND CLAIMS

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

NOTE 9 – RISK MANAGEMENT

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

NOTE 10 – COMMITMENTS AND CONTINGENCIES

At December 31, 2023, the Police Jury was not involved in any lawsuits.

According to Louisiana Revised Statute 25:215, the Caldwell Parish Police Jury transferred the administration of and accounting functions for funds of the Caldwell Parish Library to the Caldwell Parish Library Board of Control. As opined by the Caldwell Parish District Attorney, the Library was granted no other powers independent of those prescribed by statute. During the audit period, the Library signed a promissory note with a local bank for the purpose of financing a portion of the cost of the expansion of the Library. Based on the above Revised Statute and the District Attorney opinion, the Library may not have been authorized to incur such debt. The Library Board of Control and the Caldwell Parish Police Jury will be consulting legal counsel during 2024 to determine what action, if any, should be taken.

NOTE 11 – BAYOU DE CHENE RESERVOIR PROJECT

Act 423 of the 1977 session of the legislature created the reservoir commission and established its powers. The Police Jury is constructing the Bayou de Chene Reservoir with grant funds provided by the Louisiana Department of Transportation and Development. At December 31, 2023, the Police Jury had expended a total of \$27,260,790 of grant funds on the project, which is included in construction in progress in Note 5.

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 12 – INTERFUND OPERATING TRANSFERS IN AND OUT

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ -	\$ 225,000
Special Revenue Funds:		
Road Maintenance Fund	38,573	-
Industrial Operations Fund	-	533,681
Solid Waste Fund	-	1,015,000
Black Top Road Fund	1,015,000	14,773
Recreation Fund	-	2,080
American Rescue Plan	-	23,800
Non Major Funds:		
Criminal Court Fund	225,000	-
911 Emergency Fund	529,771	-
Courthouse Maintenance	5,990	-
	<u>\$ 1,814,334</u>	<u>\$ 1,814,334</u>

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

NOTE 13 – PRIOR PERIOD NET POSITION AND FUND BALANCE RESTATEMENT

During the fiscal year ended December 31, 2022, revenues reported in the statement of activities that did not provide current fiscal resources were reported as deferred revenue in the fund financial statements. These amounts were \$169,783 of grant revenue in the LCDBG fund. The beginning net position and beginning fund balance for the LCDBG fund has been increased by this grant amount.

NOTE 14 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 30, 2024, which is the day the financial statements were available to be issued.

See also Note 10.

# **REQUIRED SUPPLEMENTARY INFORMATION**

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 519,892	\$ 450,000	\$ 194,480	\$ (255,520)
Sales & Use	277,500	277,500	357,710	80,210
Severance	236,000	202,000	365,576	163,576
Franchise	-	-	1,904	1,904
Penalties & Interest on Delinquent Taxes	2,000	2,000	2,682	682
Licenses & Permits	151,000	151,000	193,039	42,039
Intergovernmental Funds:				
Federal Grants	476,674	279,524	244,874	(34,650)
State Grants	-	-	65,745	65,745
State Revenue Sharing	86,700	86,700	12,519	(74,181)
Charges for Services	-	-	-	-
Investment Earnings	3,600	3,600	35,712	32,112
Rents & Royalties	1,000	1,000	3,950	2,950
Opioid Abatement Revenue	-	-	81,612	81,612
Other Revenues	2,000	51,000	-	(51,000)
	<u>1,756,366</u>	<u>1,504,324</u>	<u>1,559,803</u>	<u>55,479</u>
<u>Expenditures (Outflows):</u>				
General Government				
Legislative	270,783	102,000	101,268	732
Judicial	100,000	100,000	98,029	1,971
Elections	75,000	75,000	72,866	2,134
Finance and Administration	385,000	385,000	382,353	2,647
Other General Government	120,000	120,000	115,845	4,155
Public Safety	245,000	245,000	225,791	19,209
Flood Control	-	-	-	-
Health and Welfare	72,000	72,000	68,486	3,514
Economic Development	45,000	45,000	43,721	1,279
Transportation	430,000	164,150	39,316	124,834
Capital Outlay	-	-	13,859	(13,859)
	<u>1,742,783</u>	<u>1,308,150</u>	<u>1,161,534</u>	<u>146,616</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	13,583	196,174	398,269	202,095
<u>Other Financing Uses:</u>				
Operating Transfers Out	(125,000)	(249,826)	(225,000)	24,826
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(111,417)	(53,652)	173,269	226,921
<u>Fund Balance at Beginning of Year</u>	<u>2,011,686</u>	<u>1,976,290</u>	<u>1,893,052</u>	<u>(83,238)</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 1,900,269</u>	<u>\$ 1,922,638</u>	<u>\$ 2,066,321</u>	<u>143,683</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 586,490	\$ 507,983	\$ 370,758	\$ (137,225)
Sales & Use	187,000	187,000	196,991	9,991
Penalties & Interest on Delinquent Taxes			-	-
Intergovernmental Funds:				
Federal Grants	200,000	7,000	6,676	(324)
State Grants	245,000	345,000	201,206	(143,794)
State Revenue Sharing	24,000	24,000	25,008	1,008
Charges for Services			-	-
Fines & Forfeitures			-	-
Investment Earnings	2,700	2,700	3,097	397
Other Revenues	25,000	83,500	82,982	(518)
	<u>1,270,190</u>	<u>1,157,183</u>	<u>886,718</u>	<u>(270,465)</u>
<u>Expenditures (Outflows):</u>				
Highway & Streets	1,933,189	1,933,189	1,448,692	484,497
Capital Outlay	91,000	110,000	132,029	(22,029)
	<u>2,024,189</u>	<u>2,043,189</u>	<u>1,580,721</u>	<u>462,468</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(753,999)	(886,006)	(694,003)	192,003
<u>Other Financing Sources:</u>				
Operating Transfers In	600,000	-	38,573	38,573
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(153,999)	(886,006)	(655,430)	230,576
<u>Fund Balance at Beginning of Year</u>	<u>996,293</u>	<u>1,178,201</u>	<u>1,178,201</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 842,294</u>	<u>\$ 292,195</u>	<u>\$ 522,771</u>	<u>\$ 230,576</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - INDUSTRIAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 282,000	\$ -	\$ -	\$ -
Investment Earnings	1,800	1,800	3,167	1,367
Total Revenues	<u>283,800</u>	<u>1,800</u>	<u>3,167</u>	<u>1,367</u>
<u>Expenditures (Outflows):</u>				
Economic Development & Assistance	52,800	42,700	38,446	4,254
Capital Outlay	56,000	56,000	56,200	(200)
Total Expenditures	<u>108,800</u>	<u>98,700</u>	<u>94,646</u>	<u>4,054</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	175,000	(96,900)	(91,479)	5,421
<u>Other Financing Uses:</u>				
Operating Transfers (Out)	<u>(225,000)</u>	<u>(526,543)</u>	<u>(533,681)</u>	<u>(7,138)</u>
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(50,000)	(623,443)	(625,160)	(1,717)
<u>Fund Balance at Beginning of Year</u>	<u>991,834</u>	<u>675,132</u>	<u>675,132</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 941,834</u>	<u>\$ 51,689</u>	<u>\$ 49,972</u>	<u>\$ (1,717)</u>

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



CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - RECREATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Taxes				
Ad Valorem	\$ 380,572	\$ 329,629	\$ 266,584	(63,045)
Licenses & Permits	10,000	10,000	13,580	3,580
Intergovernmental Funds:				
State Revenue Sharing	15,000	15,000	21,737	6,737
Investment Earnings	3,000	3,000	19,818	16,818
Other Revenues	-	-	-	-
	<u>408,572</u>	<u>357,629</u>	<u>321,719</u>	<u>(35,910)</u>
<u>Expenditures (Outflows):</u>				
Culture & Recreation	381,810	381,810	261,507	120,303
Capital Outlay	970,000	725,000	758,358	(33,358)
	<u>1,351,810</u>	<u>1,106,810</u>	<u>1,019,865</u>	<u>86,945</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>				
	(943,238)	(749,181)	(698,146)	51,035
<u>Other Financing Sources:</u>				
Operating Transfers In	-	-	(2,080)	(2,080)
<u>Excess (Deficiency) of Revenues Over Expenditures and Other Uses</u>				
	(943,238)	(749,181)	(700,226)	48,955
<u>Fund Balance at Beginning of Year</u>	<u>1,541,020</u>	<u>1,581,717</u>	<u>1,581,717</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 597,782</u>	<u>\$ 832,536</u>	<u>\$ 881,491</u>	<u>\$ 48,955</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - SOLID WASTE  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Taxes				
Sales & Use	\$ 1,700,000	\$ 1,700,000	\$ 1,793,831	\$ 93,831
Investment Earnings	7,500	7,500	15,207	7,707
Total Revenues	<u>1,707,500</u>	<u>1,707,500</u>	<u>1,809,038</u>	<u>101,538</u>
<u>Expenditures (Outflows):</u>				
Sanitation	749,875	772,000	778,483	(6,483)
Total Expenditures	<u>749,875</u>	<u>772,000</u>	<u>778,483</u>	<u>(6,483)</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	957,625	935,500	1,030,555	95,055
<u>Other Financing Uses:</u>				
Operating Transfers Out	(900,000)	(1,015,000)	(1,015,000)	-
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	57,625	(79,500)	15,555	95,055
<u>Fund Balance at Beginning of Year</u>	<u>2,733,851</u>	<u>2,884,174</u>	<u>2,884,174</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 2,791,476</u>	<u>\$ 2,804,674</u>	<u>\$ 2,899,729</u>	<u>\$ 95,055</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - BLACKTOP ROAD  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Intergovernmental Funds:				
Federal Grants	\$ -	\$ -	\$ -	\$ -
Investment Earnings	2,500	2,600	25,245	22,645
Other Revenues	61,700	-	270	270
Total Revenues	<u>64,200</u>	<u>2,600</u>	<u>25,515</u>	<u>22,915</u>
<u>Expenditures (Outflows):</u>				
Highway & Streets	1,240,000	1,240,000	1,087,341	152,659
Total Expenditures	<u>1,240,000</u>	<u>1,240,000</u>	<u>1,087,341</u>	<u>152,659</u>
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(1,175,800)	(1,237,400)	(1,061,826)	175,574
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	900,000	1,015,000	1,015,000	-
Operating Transfers (Out)	-	-	(14,773)	(14,773)
Total Other Financing Sources (Uses)	900,000	1,015,000	1,000,227	(14,773)
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(275,800)	(222,400)	(61,599)	160,801
<u>Fund Balance at Beginning of Year</u>	<u>385,630</u>	<u>685,084</u>	<u>685,084</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 109,830</u>	<u>\$ 462,684</u>	<u>\$ 623,485</u>	<u>\$ 160,801</u>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - AMERICAN RESCUE PLAN ACT  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Intergovernmental Funds:				
Federal Grants	\$ -	\$ 100,000	\$ 100,000	\$ -
Investment Earnings	-	733	823	90
Total Revenues	-	100,733	100,823	90
<u>Expenditures (Outflows):</u>				
Judicial	-	-	24,000	(24,000)
Other General Government	450,800	518,300	316,105	202,195
Total Expenditures	450,800	518,300	340,105	178,195
<u>Excess (Deficiency) of Revenues</u>				
<u>Over Expenditures</u>	(450,800)	(417,567)	(239,282)	178,285
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	-	-	(23,800)	(23,800)
<u>Excess (Deficiency) of Revenues Over</u>				
<u>Expenditures and Other Uses</u>	(450,800)	(417,567)	(263,082)	154,485
<u>Fund Balance at Beginning of Year</u>	1,299,318	1,299,318	1,299,318	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 848,518</u>	<u>\$ 881,751</u>	<u>\$ 1,036,236</u>	<u>\$ 154,485</u>

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

# **OTHER INFORMATION**

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA

FUND DESCRIPTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

**Nonmajor Governmental Funds - Special Revenue Funds**

**Courthouse and Jail Maintenance Fund**

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

**Health Unit Maintenance Fund**

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

**Criminal Court Fund**

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

**Witness Fee Fund**

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

**911 Emergency Fund**

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2023

	<u>Courthouse and Jail Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Criminal Court</u>	<u>Witness Fee</u>	<u>911 Emergency</u>	<u>Totals</u>
Assets:						
Cash and Cash Equivalents	\$ 773,269	\$ 614,218	\$ 12,305	\$ 695	\$ 658,292	\$ 2,058,779
Investments	37,177	90,237	-	-	126,474	253,888
Receivables	164,087	107,230	1,524	-	124,623	397,464
Due From Other Funds	-	-	5,000	-	533,681	538,681
<b>TOTAL ASSETS</b>	<b><u>\$ 974,533</u></b>	<b><u>\$ 811,685</u></b>	<b><u>\$ 18,829</u></b>	<b><u>\$ 695</u></b>	<b><u>\$ 1,443,070</u></b>	<b><u>\$ 3,248,812</u></b>
Liabilities and Fund Equity:						
Liabilities:						
Accounts Payable	\$ 1,635	\$ 3,922	\$ 3,158	\$ 100	\$ 31,285	\$ 40,100
Due To Other Funds	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,635</b>	<b>3,922</b>	<b>3,158</b>	<b>100</b>	<b>31,285</b>	<b>40,100</b>
Fund Equity:						
Fund Balances:						
Restricted	<u>972,898</u>	<u>807,763</u>	<u>15,671</u>	<u>595</u>	<u>1,411,785</u>	<u>3,208,712</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 974,533</u></b>	<b><u>\$ 811,685</u></b>	<b><u>\$ 18,829</u></b>	<b><u>\$ 695</u></b>	<b><u>\$ 1,443,070</u></b>	<b><u>\$ 3,248,812</u></b>

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

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Courthouse and Jail Maintenance</u>	<u>Health Unit Maintenance</u>	<u>Criminal Court</u>	<u>Witness Fee</u>	<u>911 Emergency</u>	<u>Totals</u>
Revenues:						
Intergovernmental Revenues:						
Ad Valorem	\$ 141,344	\$ 92,368	\$ -	\$ -	\$ 93,657	\$ 327,369
Licenses & Permits	-	-	-	-	8,330	8,330
Charges for Services	-	-	-	-	198,221	198,221
Fines & Forfeitures	-	-	55,016	4,000	-	59,016
Investment Earnings	3,326	4,666	130	12	8,749	16,883
Other Revenues	2,236	-	-	-	623	2,859
Total Revenues	<u>146,906</u>	<u>97,034</u>	<u>55,146</u>	<u>4,012</u>	<u>309,580</u>	<u>612,678</u>
Expenditures:						
General Government:						
Judicial	-	-	273,768	-	-	273,768
Other General Government	109,689	-	-	-	-	109,689
Public Safety	-	-	-	-	177,578	177,578
Health and welfare	-	64,578	-	7,206	-	71,784
Capital Outlay	53,219	8,861	-	-	151,131	213,211
Total Expenditures	<u>162,908</u>	<u>73,439</u>	<u>273,768</u>	<u>7,206</u>	<u>328,709</u>	<u>846,030</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(16,002)</u>	<u>23,595</u>	<u>(218,622)</u>	<u>(3,194)</u>	<u>(19,129)</u>	<u>(233,352)</u>
Other Financing Sources:						
Operating Transfers In	5,990	-	225,000	-	529,771	760,761
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(10,012)	23,595	6,378	(3,194)	510,642	527,409
Fund Balances, Beginning	<u>982,910</u>	<u>784,168</u>	<u>9,293</u>	<u>3,789</u>	<u>901,143</u>	<u>2,681,303</u>
Fund Balances, Ending	<u>\$ 972,898</u>	<u>\$ 807,763</u>	<u>\$ 15,671</u>	<u>\$ 595</u>	<u>\$ 1,411,785</u>	<u>\$ 3,208,712</u>

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



# **SUPPLEMENTAL INFORMATION**

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

We have audited the basic financial statements of the Caldwell Parish Police Jury as of and for the year ended December 31, 2023 and have issued our report thereon dated August 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2023 resulted in an unqualified opinion.

A. Summary of Auditor's Report

Report on Internal Control and Compliance Material to Financial Statements

Internal Control

Material Weakness       Yes     No      Significant Deficiencies       Yes     No

Compliance

Compliance Material to Financial Statements       Yes     No

B. Findings - Financial Statements Audit

Current Year

**Finding 2023-001 Compliance with Payroll Requirements**

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

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

Cause: None.

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

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

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

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

**Finding 2023-002 Compliance with Local Government Budget Act**

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

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

Cause: None.

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

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

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

**Finding 2023-003 Submission of Audit Report**

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

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

Cause and Effect: The auditor acquired information about a component unit of the Caldwell Parish Police Jury on June 28, 2024. This required additional time to receive the information needed to reach an opinion on the Caldwell Parish Police Jury's December 31, 2023 audit report.

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

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

Prior Year

**Finding 2022-001 Possible Error in Distribution of Industrial Operations/911 Ad Valorem Tax**

Type: Material Weakness in Internal Control, Noncompliance

Year First Reported: 2020

Criteria: The tax proposition states, "...for the purpose of (i) funding a reserve of \$50,000 for industrial operations and maintenance and job inducement at the Caldwell Parish Industrial Park and (ii) the remainder of the proceeds of the Tax to be used for the purpose of improving, maintaining, and operating the 911 emergency telephone system in the Parish, including the acquisition and maintenance of the necessary facilities and equipment therefore,..."

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

The Louisiana Attorney General issued Opinion Number 23-0081, dated July 31, 2023, which states in part, "Considering the foregoing, it is the opinion of this office that the Parish has incorrectly allocated the proceeds of the 2 mil tax in Caldwell Parish, most recently renewed on December 5, 2020. The proper allocation of tax proceeds according to the ballot language is a \$50,000 reserve in the Industrial Operations Fund with the remainder allocated to the 911 Fund. To the extent possible, the Parish should use its available records to correct the error as much as possible. To the degree this is impractical or impossible, the Parish should simply distribute an and all future tax proceeds in accordance with the proposition.

Condition: For the year ended December 31, 2020, the Police Jury reported tax revenue from the referenced millage totaling \$186,808 and transferred \$50,000 to the 911 Fund. Fund balance in the Industrial Operations Fund was \$985,955. It appears that the entire amount of the tax revenue should have been transferred to the 911 Fund since the Industrial Operations Fund's fund balance exceeded \$50,000. It also appears that in most years since the tax was first levied, only \$50,000 has been transferred to 911 Fund each year when the entire amount of tax revenue should have been transferred.

For the year ended December 31, 2021, the Police Jury reported tax revenue from the referenced millage totaling \$136,454. During 2021, management requested an opinion from the Attorney General of Louisiana as to how the situation should be resolved.

For the year ended December 31, 2022, the Police Jury reported tax revenue from the referenced millage totaling \$135,063. The entire amount is correctly recognized in the 911 Fund.

However, as the Police Jury was waiting on the Attorney General to issue an opinion, no funds have been transferred to 911 from the Industrial Operations Fund.

Cause: It appears that the process was set up incorrectly from inception.

Effect: The Industrial Operations Fund appears to owe the 911 Fund for amounts not transferred since the tax was first levied. See the Recommendation.

Recommendation: The AG Opinion referenced under "Criteria states in part, "Next, we address the issue of how to remedy the erroneous distributions. You indicate that the Parish's tax records only go back to 2004: as such, it is impossible for the Parish to reconcile the accounts prior to 2004. Still, the Parish, to the extent possible should use the records available from 2004 to today in order to reconcile the accounts and determine the proper allocation of taxes to each fund. To the degree this is impractical or impossible, the Parish should simply allocate any and all future tax proceeds in accordance with the proposition.

Upon reconciliation of accounts, in the event the fund balance in the Industrial Operations Fund is insufficient to account for the amount of taxes incorrectly allocated going back to 2004, the Parish need not attempt to "repay" the 911 Fund with any additional money from future tax collections. This "repaying" would require the Parish to allocate tax proceeds, once again, contrary to the ballot language. In the event, the Parish wishes to use future tax proceeds to account for prior years' incorrect allocation, the Parish must submit a new proposition to the voters indicating such".

Resolution: This finding has been resolved.

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

**Finding 2022-002 Financial Statements Issued After Due Date**

Type: Material Weakness in Internal Control, Noncompliance

Year First Reported: 2022

Criteria: The Louisiana Audit Law requires the Police Jury to submit to the Louisiana Legislative Auditor audited financial statements within six months of year end. Even though an extension was granted, the audit law requires a late audit finding.

Condition: The audit report was submitted after the statutory due date.

Cause: There are many factors contributing to the condition. There has been significant turnover in management and employees in recent years. There is a significant learning curve for each position, especially the Secretary-Treasurer. It is often difficult to locate records that were created by previous employees. Once an extension is required, the audit firm's schedule is negatively affected. We schedule work to be completed in the six months between year end and the due date. However, since COVID and numerous natural disasters, we have had several engagements that we were forced to complete in a later cycle. This created a backlog that we have been working to eliminate.

Effect: When an entity is late filing its report, the entity can be placed on the LLA's noncompliance list. Being placed on the list results in an entity receiving no funds from the State until the entity is removed from the list. Management cannot work in a timely manner to resolve internal control deficiencies and noncompliance with laws, regulations, contracts, and grants identified by the auditor.

Recommendation: We recommend that the Police Jury review and evaluate its monthly and annual accounting policies and procedures. Such policies and procedures should be designed to ensure that the accounting records are maintained and reconciled in a timely manner to enable management and the Police Jury to properly oversee operations and the timely completion of the annual audit. We also recommend that the Police Jury consider continually engaging a CPA to monitor accounting monthly to ensure that proper accounting and control procedures are followed and to assist in completing year-end adjustments. Data should be submitted to the auditor by August 31st each year.

Resolution: This finding has been resolved.

**Finding 2022-003 Possible Noncompliance with Bid Law**

Type: Material Weakness in Internal Control, Noncompliance

Year First Reported: 2022

Criteria: Selected definitions per Louisiana Revised Statute (R.S.) 38:2211.

A. As used in this Chapter unless the context clearly indicates otherwise, the following terms shall mean:

(4) "Contractor" means any person or other legal entity who enters into a public contract.

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

(5)(a) "Emergency" means an unforeseen mischance bringing with it destruction or injury of life or property or the imminent threat of such destruction or injury or as the result of an order from any judicial body to take any immediate action which requires construction or repairs absent compliance with the formalities of this Part, where the mischance or court order will not admit of the delay incident to advertising as provided in this Part. In regard to a municipally owned public utility, an emergency shall be deemed to exist and the public entity may negotiate as provided by R.S. 38:2212(P) for the purchase of fuel for the generation of its electric power where the public entity has first advertised for bids as provided by this Part but has failed to receive more than one bid.

(b) An "extreme public emergency" means a catastrophic event which causes the loss of ability to obtain a quorum of the members necessary to certify the emergency prior to making the expenditure to acquire materials or supplies or to make repairs necessary for the protection of life, property, or continued function of the public entity.

(11) "Public contract" or "contract" means any contract awarded by any public entity for the making of any public works or for the purchase of any materials or supplies.

(12) "Public entity" means and includes the state of Louisiana, or any agency, board, commission, department, or public corporation of the state, created by the constitution of statute or pursuant thereto, or any political subdivision of the state, including but not limited to any political subdivision as defined in Article VI Section 44 of the Constitution of Louisiana, and any public housing authority, public school board, or any public officer whether or not an officer of a public corporation or political subdivision. "Public entity" shall not include a public body or officer where the particular transaction of the public body or officer is governed by the provisions of the model procurement code.

(13) "Public work" means the erection, construction, alteration, improvement, or repair of any public facility or immovable property owned, used, or leased by a public entity.

Louisiana Revised Statute (R.S.) 38:2212 states in part:

"A.(1)(a) All public work exceeding the contract limit as defined in this Section, including labor and materials, to be done by a public entity shall be advertised and let by contract to the lowest responsible and responsive bidder who bid according to the bidding documents as advertised, and no such public work shall be done except as provided in this Part."

"B (1) The provisions and requirements of this Section and those stated in the bidding documents shall not be waived by any entity."

"P.(1)(a) This Section shall not apply in cases of public emergency where such emergency has been certified by the public entity and notice of such public emergency shall, within ten days thereof, be published in the official journal of the public entity proposing or declaring such public emergency."

(b)(i) This Section shall not apply in the event that an extreme public emergency occurs.

(ii) The president of the police jury, the president of the parish council, the mayor of the municipality, or a person designated to act on behalf of the governing authority of any other political subdivision, shall declare that an extreme emergency exists and shall cause such declaration to be published in the official journal within ten days or as soon as practicable thereafter.

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

(2)(a) Every contract negotiated by a public entity under the authority of this Subsection shall be supported by a written determination and findings by the public entity justifying use of the authority.

Louisiana Revised Statute (R.S.) 38:2212 1 states in part:

A.(1)(a) All purchases of any materials or supplies exceeding the sum of sixty thousand dollars to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who has bid according to the specifications as advertised, and no such purchase shall be made except as provided in this Part.

(b) However, purchases of thirty thousand dollars or more, but less than sixty thousand dollars, shall be made by obtaining not less than three quotes by telephone, facsimile, email, or any other printable electronic form. If telephone quotes are received, a written confirmation of the accepted offers shall be obtained and made a part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

B.(1) The advertisement required by this Section for any contract for materials or supplies shall be published two times in a newspaper in the locality, the first advertisement to appear at least fifteen days before the opening of the bids. In addition to the newspaper advertisement, a public entity may also publish an advertisement by electronic media available to the general public.

(2) The first publication of the advertisement shall not occur on a Saturday, Sunday, or legal holiday. Plans and specifications shall be available to bidders on the day of the first advertisement and shall be available until twenty-four hours before the bid opening date.

K. The purchase of materials or supplies in the case of an extreme public emergency shall be governed by the provisions of R.S. 38:2212(P).

Condition: A vendor sent a letter to the Police Jury raising the price of cold mix. The Police Jury accepted the new price without rebidding the material. It does not appear that the situation qualifies as an emergency as defined by the Public Bid Law.

Cause: Management consulted with the District Attorney and believed that had complied under the unique circumstances.

Effect: The Police Jury may have paid more for materials and supplies than it was obligated to.

Recommendation: We recommend that management review and evaluate policies and procedures to ensure that they are properly designed and implemented to prevent noncompliance with the bid law. The policies and procedures should also address the issue of retaining proper documentation to demonstrate compliance.

Resolution: This finding has been resolved.

**Finding 2022-004 Error in Sales Tax Distributions**

Type: Material Weakness in Internal Control, Noncompliance

Year First Reported: 2022

Criteria: State law governing the levy and collection of sales taxes requires that such taxes be based on tax propositions approved by the voters and distributed according to the propositions approved by the voters.

Caldwell Parish Police Jury  
Columbia, Louisiana

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2023

Condition: For the month of June 2022, the employee responsible for calculating and processing disbursements from the collection fund to the Police Jury and other entities omitted an amount for the worksheet that cause distributions amounts to be incorrect. The Police Jury's employees did not detect the error. Some entities were overpaid while others were underpaid. The errors by fund were as follows: General Fund - (\$41,004), Road Fund - \$22,955, Waste Management Fund - \$13,162, Other Entities - \$5,739.

Additionally, September 2022 deposits to the Sales Tax Agency Fund were recorded in the expense accounts instead of the income accounts. General Fund Licenses - \$28,203 and Road Maintenance - \$119,748.

Cause: The errors appear to have been due to an oversight by the employee and a lack of monitoring by management.

Effect: The Sales Tax Agency Fund additions and deductions were misleading. Amounts paid to the various taxing bodies are incorrect.

Recommendation: We recommend that management review and evaluate policies and procedures to ensure that they are properly designed and implemented to prevent posting errors in the Sales Tax Collection Fund.

Resolution: This finding has been resolved.



CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
SCHEDULE OF COMPENSATION PAID ALDERMEN  
FOR THE YEAR ENDED DECEMBER 31, 2023

## Purpose:

Mark Black, President	\$ 14,400
Lanny Dark	13,200
C.M. Exline	13,200
Kenneth "Speck" Graham	13,200
Kevin Martin	13,200
Holden Volentine	13,200
Gary Watts	13,200
	<hr/>
TOTAL	\$ <u>93,600</u>

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER -  
PRESIDENT  
FOR THE YEAR ENDED DECEMBER 31, 2023

Mark Black, President	
Salary	\$ 14,400
Medicare	209
Social Security	893
	<hr/>
TOTAL	<u>\$ 15,502</u>

CALDWELL PARISH POLICE JURY  
COLUMBIA, LOUISIANA  
CRIMINAL COURT FUND

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
FOR THE YEAR ENDED DECEMBER 31, 2023

	First Six Month Period Ended 06/30/2023	Second Six Month Period Ended 12/31/2023
Receipts From:		
Caldwell Parish Sheriff, Criminal Fines - Other	\$ 29,061	\$ 25,955
Total Receipts	<u>\$ 29,061</u>	<u>25,955</u>



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA  
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251  
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA  
ahuckaby@foldencpa.com

**Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards**

Caldwell Parish Police Jury  
Columbia, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Caldwell Parish Police Jury's basic financial statements and have issued our report thereon dated August 30, 2024. Due to the omission of component units, we issued an adverse opinion on the aggregate discretely presented component units.

**Report on Internal Control Over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Caldwell Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed three instances of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as Finding 2023-001, Finding 2023-002, and Finding 2023-003.

### **Caldwell Parish Police Jury's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Caldwell Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Kenneth D. Folden & Co., CPAs, LLC*

Jonesboro, Louisiana  
August 30, 2024



KENNETH D. FOLDEN & CO.

Certified Public Accountants, LLC

Kenneth D. Folden, CPA  
kfolden@foldencpa.com

302 Eighth Street, Jonesboro, LA 71251  
Phone: (318) 259-7316 • Fax: (318) 259-7315

Alayna C. Huckaby, CPA  
ahuckaby@foldencpa.com

**Independent Accountant's Report on Applying Agreed-Upon Procedures**

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2023 through December 31, 2023. Caldwell Parish Police Jury's management is responsible for those C/C areas identified in the SAUPs.

Caldwell Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 01, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

---

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

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

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

Procedure Results - We noted exceptions. See Item 1.

## **2) Board or Finance Committee**

---

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

Procedure Results - We noted exceptions. See Item 2.

### **3) Bank Reconciliations**

---

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

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

Procedure Results: We noted no exceptions.

### **4) Collections**

---

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

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

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

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

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

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



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

Procedure Results: We noted no exceptions.

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

---

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

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

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

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

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

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

Procedure Results - We noted exceptions. See Item 3 and 4.

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

---

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

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

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

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

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

Procedure Results - We noted exceptions. See Item 5.

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

---

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

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

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

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

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

Procedure Results - We noted exceptions. See Item 6.

## ***8) Contracts***

---

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

Alternately, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

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

Procedure Results - We noted exceptions. See Item 7.

## ***9) Payroll and Personnel***

---

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

Procedure Results - We noted exceptions. See Item 8.

## ***10) Ethics***

---

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

Procedure Results: We noted no exceptions.

### ***11) Debt Service***

---

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

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

Procedure Results: We noted no exceptions.

### ***12) Fraud Notice***

---

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

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

Procedure Results: We noted no exceptions.

### ***13) Information Technology Disaster Recovery/Business Continuity***

---

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

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

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

iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9c. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Procedure Results: We performed the procedure and discussed the results with management.

### ***14) Prevention of Sexual Harassment***

---

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

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

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

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

Procedure Results - We noted exceptions. See Items 9 and 10.

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

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

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

*Kenneth D. Folden & Co., CPAs, LLC*

Kenneth D. Folden & Co., CPAs, LLC

Jonesboro, Louisiana  
August 30, 2024

Caldwell Parish Police Jury  
Columbia, Louisiana

Management's Responses to Exceptions to the  
Statewide Agreed-Upon Procedures  
For the year ended December 31, 2023

Item 1: Exception - The Caldwell Parish Police Jury had written policies and procedures for all categories, but the travel-related reimbursements excluded dollar thresholds, travel-related reimbursements excluded documentation requirements, and disaster recovery excluded identification of personnel, processes, and tools needed to recover operations after a critical event.

Response - The Caldwell Parish Police Jury will establish a travel related dollar threshold, reimbursements documentation and update the disaster recovery policy.

Item 2: Exception - The Caldwell Parish Police Jury had no indication that the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Response - The 2022 audit report was not released to Legislative Auditor until December 6, 2023, therefore it was not available for the Jury until 2024.

Item 3: Exception - The Caldwell Parish Police Jury had 43 out of 71 disbursements that did not include written evidence that the invoice was reviewed and did not include written evidence of segregation of duties.

Response - The Caldwell Parish Police Jury will have invoices reviewed and signed during the check signing process. Checks are signed by two Jury members which removes all office staff from this process.

Item 4: Exception - The employees responsible for processing payments to vendors had the ability to add and modify vendor files. The employees responsible for mailing the checks were also responsible for processing the payments to vendors. The disbursements did not show written evidence of being received.

Response - The Caldwell Parish Police Jury will have the secretary - treasurer or the assistant treasurer add vendors and segregate the remaining duties as possible.

Item 5: Exception - The Caldwell Parish Police Jury had no written evidence on the credit card statements that they were received and reviewed in writing by someone other than the authorized cardholder.

Response - The Caldwell Parish Police Jury will have the statements reviewed and signed by someone other than the authorized cardholder. All invoices/ statements are stamped on the day it is received.

Item 6: Exception - The Caldwell Parish Police Jury had meal reimbursements that did not include the names of the individuals participating and the reimbursements did not include evidence that they were reviewed and approved by someone other than the person receiving the reimbursement.

Response - The Caldwell Parish Police Jury will ensure that the proper documentation will be attached and reviewed by someone other than the person receiving the reimbursement.

Caldwell Parish Police Jury  
Columbia, Louisiana

Management's Responses to Exceptions to the  
Statewide Agreed-Upon Procedures  
For the year ended December 31, 2023

Item 7: Exception - Of the contracts reviewed, two contracts did not have any indication that they were discussed or approved by the governing body/board in the meeting minutes.

Response - The secretary treasurer will ensure the meetings reflect the approval from the jury in the minutes.

Item 8: Exception - The Caldwell Parish Police Jury had rates paid to employees or officials that did not agree with the authorized salary/pay rate found within the personnel files.

Response - The secretary treasurer will ensure that the current payrate for employees are reflected in the personnel file.

Item 9: Exception - The Caldwell Parish Police Jury had completed the annual Sexual Harassment report; however, not before February 1st.

Response - The secretary treasurer will create the report by February 1st .

Item 10: Exception - One out of five employee and officials reviewed did not complete the required sexual harassment training during the fiscal period.

Response - The secretary treasurer will ensure that all employee files have current certificates.

# Caldwell Parish Police Jury

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

Mark Black  
President

Kevin Martin  
Vice President

Dianne Childress  
Secretary/Treasurer

August 30, 2024

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 01, 2023 through December 31, 2023, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (as applicable).  
Yes  No
2. For the fiscal period January 01, 2023 through December 31, 2023, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.  
Yes  No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.  
Yes  No
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.  
Yes  No
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.  
Yes  No
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2023, and August 30, 2024.  
Yes  No
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.



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

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

Yes  No

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

Yes  No

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

Yes  No


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

Yes  No

24. We have disclosed to you all known events that have occurred subsequent to December 31, 2023, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes  No

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

Signature  Date August 30, 2024

Title Secretary/Treasurer

Signature  Date August 30, 2024

Title Police Juror