

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of
Caldwell Parish Police Jury
Columbia, Louisiana

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury (the Entity), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Entity'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, 2022, 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 Opinions on Governmental Activities, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, the accompanying 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, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Entity, 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 Entity'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 Entity's primary government unless the Entity also issues financial statements for the financial reporting entity that include the financial data for its component units. The Entity has not issued such reporting entity financial statements. The effects of not including the Entity's legally separate component units on the aggregate discretely presented component units has not been determined.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity'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 Entity'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 Entity'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 Management's Discussion and Analysis, the Schedule of Employer's Proportionate Share of Net Pension Liability, and the Schedule of Employer's Contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Entity's basic financial statements. The combining nonmajor fund financial statements; the schedule of compensation paid police jurors; the Schedule of Compensation, Benefits, Reimbursements, and other Payments to Agency Head (President); and the Justice System Funding Schedule – Receiving Entity, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 November 20, 2023 on our consideration of the Entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Entity's internal control over financial reporting and compliance.

Basic Financial Statements

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

ASSETS

Cash and cash equivalents	\$ 11,114,722
Receivables	2,262,555
Due from other funds	446,892
Capital assets, net of accumulated depreciation	28,942,050
Net pension asset	<u>529,575</u>
Total assets	<u>43,295,794</u>

DEFERRED OUTFLOWS

Pension related	<u>135,979</u>
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LIABILITIES

Current Liabilities:

Accounts payable, salaries, and other payables	625,844
Due to others	291,265

Non-current Liabilities:

Compensated absences	229,904
Net pension liability	<u>126,612</u>

TOTAL LIABILITIES	<u>1,273,625</u>
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DEFERRED INFLOWS

Pension related	<u>520,694</u>
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NET POSITION

Net investment in capital assets	28,942,050
Restricted	10,624,076
Unrestricted	<u>2,071,328</u>
TOTAL NET POSITION	<u>\$ 41,637,454</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,332,463	\$ 139,643	\$ 1,039,129	\$ -	\$ (153,691)
Public safety	611,409	266,029	133,420	-	(211,960)
Flood control	162,150	-	5,295	-	(156,855)
Highway and streets	4,069,011	72,622	217,429	194,600	(3,584,360)
Sanitation	737,940	-	-	-	(737,940)
Utilities	446,080	-	169,783	276,277	(20)
Health and welfare	247,652	-	143,048	-	(104,604)
Culture and recreation	362,897	24,238	16,421	1,486,257	1,164,019
Economic development	81,650	-	-	-	(81,650)
Transportation	16,258	1,375	-	166,922	152,039
Total governmental activities	<u>\$ 8,067,510</u>	<u>\$ 503,907</u>	<u>\$ 1,724,525</u>	<u>\$ 2,124,056</u>	<u>(3,715,022)</u>
General revenues:					
Taxes:					
Ad valorem					1,813,169
Sales and use taxes					2,462,366
Other taxes, penalties and interest					376,194
Unrestricted investment earnings					30,123
Other revenues					152,611
Total general revenues					<u>4,834,463</u>
Change in net position					<u>1,119,441</u>
Net position at beginning of year					<u>40,518,013</u>
Net position at end of year					<u>\$ 41,637,454</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2022

	GENERAL	ROAD MAINTENANCE	INDUSTRIAL OPERATIONS	RECREATION	SOLID WASTE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS											
Cash and cash equivalents	\$ 1,569,516	\$ 607,828	\$ 861,135	\$ 1,235,484	\$ 2,619,788	\$ 688,529	\$ 29,169	\$ 20	\$ 1,299,318	\$ 2,203,935	\$ 11,114,722
Receivables	647,254	576,838	-	364,131	-	-	-	169,783	-	504,549	2,262,555
Due from other funds	107,600	21,240	-	-	323,347	-	-	-	-	-	452,187
TOTAL ASSETS	\$ 2,324,370	\$ 1,205,906	\$ 861,135	\$ 1,599,615	\$ 2,943,135	\$ 688,529	\$ 29,169	\$ 169,803	\$ 1,299,318	\$ 2,708,484	\$ 13,829,464
LIABILITIES AND FUND BALANCES											
Current Liabilities:											
Accounts payable, salaries, and other payables	\$ 134,758	\$ 27,705	\$ 186,003	\$ 17,898	\$ 58,961	\$ 3,445	\$ 109	\$ 169,783	\$ -	\$ 27,181	\$ 625,843
Due to other funds	5,295	-	-	-	-	-	-	-	-	-	5,295
Due to others	291,265	-	-	-	-	-	-	-	-	-	291,265
Deferred revenues	-	-	-	-	-	-	-	169,783	-	-	169,783
Total liabilities	431,318	27,705	186,003	17,898	58,961	3,445	109	339,566	-	27,181	1,092,186
Fund equity - fund balances:											
Restricted	-	1,178,201	675,132	1,581,717	2,884,174	685,084	29,060	(169,763)	499,369	2,681,303	10,044,277
Unassigned	1,893,052	-	-	-	-	-	-	-	799,949	-	2,693,001
Total fund equity - fund balance:	1,893,052	1,178,201	675,132	1,581,717	2,884,174	685,084	29,060	(169,763)	1,299,318	2,681,303	12,737,278
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,324,370	\$ 1,205,906	\$ 861,135	\$ 1,599,615	\$ 2,943,135	\$ 688,529	\$ 29,169	\$ 169,803	\$ 1,299,318	\$ 2,708,484	\$ 13,829,464

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

Total fund balance - governmental funds	\$ 12,737,278
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets used in governmental activities are not financial resources.	
Capital assets	28,942,050
Net pension asset	529,575
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
	169,783
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	135,979
Deferred inflows	(520,694)
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	(229,904)
Net pension liability	(126,612)
Net position of governmental activities	<u>\$ 41,637,454</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

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

	GENERAL	ROAD MAINTENANCE	INDUSTRIAL OPERATIONS	RECREATION	SOLID WASTE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:											
Taxes:											
Ad valorem	\$ 459,449	\$ 534,675	\$ -	\$ 346,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,099	\$ 1,813,169
Sales and use	373,311	214,842	-	-	1,874,213	-	-	-	-	-	2,462,366
Other taxes											
Severance taxes	373,589	-	-	-	-	-	-	-	-	-	373,589
Franchise taxes	1,756	-	-	-	-	-	-	-	-	-	1,756
Penalties and interest on delinquent taxes	849	-	-	-	-	-	-	-	-	-	849
Licenses and permits	136,319	-	-	12,566	-	-	-	-	-	7,584	156,469
Intergovernmental funds:											
Federal government grants	368,775	5,295	-	-	-	-	-	276,277	963,228	-	1,613,575
State government grants	-	194,600	-	-	-	-	1,486,257	-	-	-	1,680,857
State government shared revenue	88,796	217,429	-	16,421	-	-	-	-	-	-	322,646
Charges for services	1,375	68,342	-	-	-	-	-	-	-	175,059	244,776
Fines and forfeitures	-	4,280	-	-	-	-	-	-	-	83,386	87,666
Investment earnings	3,025	1,259	2,082	2,785	7,050	7,678	-	-	962	5,283	30,124
Rents and royalties	3,324	-	-	-	-	-	11,672	-	-	-	14,996
Other revenues	13,357	10,587	-	45	-	-	-	-	-	2,815	26,804
Total revenues	<u>1,823,925</u>	<u>1,251,309</u>	<u>2,082</u>	<u>378,763</u>	<u>1,881,263</u>	<u>7,678</u>	<u>1,497,929</u>	<u>276,277</u>	<u>964,190</u>	<u>746,226</u>	<u>8,829,642</u>

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

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

	GENERAL	ROAD MAINTENANCE	INDUSTRIAL OPERATIONS	RECREATION	SOLID WASTE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Expenditures:											
General Government:											
Legislative	105,848	-	-	-	-	-	-	-	-	-	105,848
Judicial	151,670	-	-	-	-	-	-	-	24,000	220,127	395,797
Elections	61,926	-	-	-	-	-	-	-	-	-	61,926
Financial administration	483,899	-	-	-	-	-	-	-	-	-	483,899
Other general government	62,170	-	-	-	-	-	-	-	101,221	112,083	275,474
Public safety	338,922	-	-	-	-	-	-	-	-	208,961	547,883
Flood control	162,150	-	-	-	-	-	-	-	-	-	162,150
Highway and Streets	-	1,924,179	-	-	-	1,898,765	-	-	-	-	3,822,944
Sanitation	-	-	-	-	737,940	-	-	-	-	-	737,940
Utilities	-	-	-	-	-	-	-	446,080	-	-	446,080
Health and welfare	175,950	-	-	-	-	-	-	-	-	67,600	243,550
Culture and recreation	-	-	-	310,066	-	-	5,153	-	-	-	315,219
Economic development and assistance	42,569	-	39,081	-	-	-	-	-	-	-	81,650
Transportation	6,874	-	-	-	-	-	-	-	-	-	6,874
Capital outlay	165,185	98,792	-	51,471	-	-	1,489,997	-	-	-	1,805,445
Total expenditures	<u>1,757,163</u>	<u>2,022,971</u>	<u>39,081</u>	<u>361,537</u>	<u>737,940</u>	<u>1,898,765</u>	<u>1,495,150</u>	<u>446,080</u>	<u>125,221</u>	<u>608,771</u>	<u>9,492,679</u>
Excess (deficiency) of revenues over expenses	<u>66,762</u>	<u>(771,662)</u>	<u>(36,999)</u>	<u>17,226</u>	<u>1,143,323</u>	<u>(1,891,087)</u>	<u>2,779</u>	<u>(169,803)</u>	<u>838,969</u>	<u>137,455</u>	<u>(663,037)</u>
Other sources (uses):											
Operating transfers in	-	933,306	-	-	-	900,000	-	-	-	150,000	1,983,306
Interfund transfers out	(150,000)	-	-	-	(900,000)	(593,706)	-	-	(339,600)	-	(1,983,306)
Total other sources (uses)	<u>(150,000)</u>	<u>933,306</u>	<u>-</u>	<u>-</u>	<u>(900,000)</u>	<u>306,294</u>	<u>-</u>	<u>-</u>	<u>(339,600)</u>	<u>150,000</u>	<u>-</u>
Net change in fund balances	(83,238)	161,644	(36,999)	17,226	243,323	(1,584,793)	2,779	(169,803)	499,369	287,455	(663,037)
Fund balances at beginning of year	1,976,290	1,016,557	712,131	1,564,491	2,640,851	2,269,877	26,281	40	799,949	2,393,848	13,400,315
Fund balances at end of year	<u>\$1,893,052</u>	<u>\$1,178,201</u>	<u>\$ 675,132</u>	<u>\$1,581,717</u>	<u>\$2,884,174</u>	<u>\$ 685,084</u>	<u>\$ 29,060</u>	<u>\$ (169,763)</u>	<u>\$1,299,318</u>	<u>\$2,681,303</u>	<u>\$12,737,278</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

Net change in fund balances - total governmental funds	\$ (663,037)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	1,494,901
Depreciation	(53,836)
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 governmental funds.	
Additions to compensated absences payable	(15,898)
Pension expense	61,720
Nonemployer contribution to pension plans	125,808
Change in net position of governmental activities	<u>\$ 1,119,441</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS - SALES TAX FUND
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2022**

ASSETS

Cash and cash equivalents	\$	172,311
Receivables		<u>290,818</u>
Total Assets	\$	<u><u>463,129</u></u>

LIABILITIES

Current Liabilities:		
Due to other funds	\$	446,892
Due to others		<u>16,237</u>
Total liabilities	\$	<u><u>463,129</u></u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS - SALES TAX FUND
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 211,943</u>
Additions:	
Deposits:	
Sales taxes	2,493,647
Occupational licenses	173,907
Interest	<u>354</u>
Total additions	<u>2,667,908</u>
Reductions:	
Deposits settled to:	
Police Jury General fund	571,344
Police Jury Solid Waste Fund	1,831,792
Police Jury Road Maintenance Fund	212,534
Clarks Volunteer Fire District	3,724
CP Fire District No. 1	31,087
Grayson Fire District	3,932
Columbia Heights Fire District	10,635
East Columbia Fire District	5,849
Other reductions	<u>36,643</u>
Total reductions	<u>2,707,540</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 172,311</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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.

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/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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Component Units:		
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	October 31	1 & 3
Thirty-Seventh Judicial District Criminal Court	December 31	2 & 3

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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.

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.

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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.

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

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The 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.

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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

Receivables and Payables

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

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, 2022, taxes of 29.5 mills were levied on property with assessed valuations totaling \$83,298,083 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
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 POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables and Payables (Continued)

The following are the principal taxpayers for the parish and their 2022 assessed valuation:

	2022 Assessed Valuation	Percent of Total Assessed Valuation	Tax
Regency Intrastate Gas, LLC	\$ 16,792,913	20.16%	\$ 2,295,664
Texas Gas Transmission Corp.	6,516,300	7.82%	933,882
Union Pacific Railroad Company	4,312,560	5.18%	605,404
Entergy Louisiana, LLC	3,433,870	4.12%	477,684
Energy Transfer Crude Oil Company, LLC	427,310	0.51%	467,322
Homeland Federal Savings Bank	2,031,141	2.44%	272,219
ATMOS Energy Corporation	1,816,000	2.18%	252,130
Caldwell Bank & Trust Company	1,561,748	1.87%	233,511
Weyerhaeuser Company	1,520,507	1.83%	206,530
Citizens Progressive Bank	925,234	1.11%	134,280
Total	\$ 39,337,583	47.23%	\$ 5,878,626

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 Jury's 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.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Inventories and Prepaid Items

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

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds 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 it is not in spendable form or are legally or contractually required to be maintained intact. |
| Restricted | Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. |
| Committed | Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the Police Jury and does not lapse at year-end. |

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Assigned	Includes amounts that are constrained by the Police Jury's intent to be used for specific purposes that are neither considered restricted nor committed
Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

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

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

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

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

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

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the Police Jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are then adopted during the Police Jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The Assistant Treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises 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.

NOTE 2 - CASH AND CASH EQUIVALENTS

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

At December 31, 2022, the Police Jury has cash and cash equivalents (book balances) totaling \$11,287,033, as follows:

Demand deposits	\$ 8,684,488
Time deposits	<u>2,430,234</u>
Total Governmental	11,114,722
Sales Tax Agency Fund	<u>172,311</u>
Total	<u>\$ 11,287,033</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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

As of December 31, 2022, \$8,788,848 of the Police Jury's bank balances of \$11,320,260 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 2,531,412</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>8,788,848</u>
Total balances exposed to custodial credit risk	<u>8,788,848</u>
Total bank balances	<u><u>\$ 11,320,260</u></u>

NOTE 3 – RECEIVABLES

The receivables of \$2,262,555 at December 31, 2022, are as follows:

	<u>Taxes</u>	<u>Due from Other Governments</u>		<u>Accounts and Other</u>	<u>Total</u>
		<u>Federal</u>	<u>State</u>		
General	\$ 592,178	\$ 35,759	\$ 19,317	\$ -	\$ 647,254
Road Maintenance	576,838	-	-	-	576,838
Recreation	364,131	-	-	-	364,131
LCDBG	-	169,783	-	-	169,783
Other governmental	495,481	-	-	9,068	504,549
Total	<u>\$ 2,028,628</u>	<u>\$ 205,542</u>	<u>\$ 19,317</u>	<u>\$ 9,068</u>	<u>\$ 2,262,555</u>

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

At December 31, 2022, interfund balances were as follows:

	<u>General</u>	<u>Due to</u>		<u>Total</u>
		<u>Road Maintenance</u>	<u>Solid Waste</u>	
Due from General	\$ -	\$ 5,295	\$ -	\$ 5,295
Sales Tax Agency Fund	107,599	15,946	323,347	446,892
Total	<u>\$ 107,599</u>	<u>\$ 21,241</u>	<u>\$ 323,347</u>	<u>\$ 452,187</u>

The Sales Tax Fund owes the General Fund, Road Maintenance Fund, and Solid Waste Fund sales taxes that were deposited in December 2022 and that are receivable as of December 31, 2022.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 4 - INTERFUND BALANCES AND TRANSFERS (CONTINUED)

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

		Transfers out			
		General	Blacktop Road	ARPA	Total
Transfers in	Road Maintenance	\$ -	\$ 593,706	\$ 339,600	\$ 933,306
	Solid Waste	-	900,000	-	900,000
	Other governmental	150,000	-	-	150,000
	Total	<u>\$ 150,000</u>	<u>\$ 1,493,706</u>	<u>\$ 339,600</u>	<u>\$ 1,983,306</u>

The General Fund transferred \$150,000 to the Crimmal Court Fund to cover expenditures of the Court. The Solid Waste Fund transferred \$900,000 to the Blacktop Road Fund in accordance with the property tax process verbal and the annual budget. ARPA transferred funds for various projects.

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**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 5 – CAPITAL ASSETS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 627,310	\$ -	\$ -	\$ 627,310
Construction in progress	22,744,227	1,699,901	(187,683)	24,256,445
Total capital assets not being depreciated	<u>23,371,537</u>	<u>1,699,901</u>	<u>(187,683)</u>	<u>24,883,755</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	50,260,023	-	(310,542)	49,949,481
Bridges	662,997	-	-	662,997
Buildings and improvements	3,248,197	6,750	-	3,254,947
Land improvements	752,414	187,683	-	940,097
Heavy equipment	1,823,964	98,792	-	1,922,756
Vehicles	1,274,787	-	-	1,274,787
Public works equipment	382,720	-	-	382,720
Office furniture and equipment	674,591	-	-	674,591
Total capital assets being depreciated	<u>59,079,693</u>	<u>293,225</u>	<u>(310,542)</u>	<u>59,062,376</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(47,485,756)	(172,702)	310,542	(47,347,916)
Bridges	(647,666)	(667)	-	(648,333)
Buildings and improvements	(2,803,713)	(33,265)	-	(2,836,978)
Land improvements	(439,492)	(43,325)	-	(482,817)
Heavy equipment	(1,529,276)	(53,176)	-	(1,582,452)
Vehicles	(1,185,094)	(9,345)	-	(1,194,439)
Public works equipment	(331,735)	(17,283)	-	(349,018)
Office furniture and equipment	(527,513)	(34,615)	-	(562,128)
Total accumulated depreciation	<u>(54,950,245)</u>	<u>(364,378)</u>	<u>310,542</u>	<u>(55,004,081)</u>
Total capital assets being depreciated, net	<u>4,129,448</u>	<u>(71,153)</u>	<u>-</u>	<u>4,058,295</u>
Total capital assets, net	<u>\$ 27,500,985</u>	<u>\$ 1,628,748</u>	<u>\$ (187,683)</u>	<u>\$ 28,942,050</u>

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

Depreciation expense by function:	
General government	\$ 8,761
Public safety	60,600
Highways and streets	235,623
Health and welfare	4,102
Culture and recreation	45,908
Transportation	9,384
Total	<u>\$ 364,378</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 6 – LONG-TERM OBLIGATIONS

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

	Beginning Balance	Additions	Deletions	Ending Balance
Compensated Absences	\$ 214,005	\$ 15,898	\$ -	\$ 229,903
Net Pension (Asset)/ Liability - PERS	(220,757)	-	(308,818)	(529,575)
Net Pension (Asset)/Liability - ROVERS	5,955	49,074	-	55,029
Net Pension (Asset)/Liability - DARS	12,803	58,780	-	71,583
	<u>\$ 12,006</u>	<u>\$ 123,752</u>	<u>\$ (308,818)</u>	<u>\$ (173,060)</u>

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

NOTE 7 – RETIREMENT SYSTEMS

Retirement Systems

Parochial Employees’ Retirement System of Louisiana (System)

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.

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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

Retirement benefits are generally distributed monthly at an amount equal to 3% of the employee’s final average compensation multiplied by his/her years of creditable service. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System’s website www.persla.org.

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 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, 2022, totaled \$184,975.

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:

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees’ Retirement System of Louisiana (System) (Continued)

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. The Police Jury’s contributions to the System for the year ended December 31, 2022, totaled \$8,479.

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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

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.

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.

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, 2022, totaled \$7,525.

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

NOTE 8 - 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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 9 – COMMITMENTS AND CONTINGENCIES

At December 31, 2022, the Police Jury was not involved in any lawsuits.

NOTE 10 – 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, 2022, the Police Jury had expended a total of \$23,695,701 of grant funds on the project, which is included in construction in progress in Note 5.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 20, 2023, the date on which the financial statements were available to be issued.

NOTE 12 –NEW ACCOUNTING STANDARDS

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

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

GASB Statement No. 92, *Omnibus 2020*, was issued January 2020. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports, reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan, the applicability of Statements No. 73, 74, and 84, measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature, and terminology used to refer to derivative instruments.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued March 2020. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued March 2020. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. PPPs should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or if applicable to earlier periods, the beginning of the earliest period restated).

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

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

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

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 97, *Certain Component Unit Criteria, And Accounting And Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment Of GASB Statements No. 14 And No. 84, And A Supersession Of GASB Statement No. 32* The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

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

GASB Statement No. 99, *Omnibus 2022* The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

Required Supplemental Information

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 280,000	\$ 506,307	\$ 459,449	\$ 46,858
Sales and use	277,500	277,500	373,311	(95,811)
Other taxes				
Severance taxes	236,000	236,000	373,589	(137,589)
Franchise taxes	-	-	1,756	(1,756)
Penalties and interest on delinquent taxes	100	100	849	(749)
Licenses and permits	150,000	150,000	136,319	13,681
Intergovernmental funds:				
Federal government grants	150,308	314,524	368,775	(54,251)
State government shared revenue	54,000	86,000	88,796	(2,796)
Charges for services	1,000	1,000	1,375	(375)
Investment earnings	7,000	7,000	3,025	3,975
Rents and royalties	1,000	1,000	3,324	(2,324)
Other revenues	2,000	2,000	13,357	(11,357)
Total revenues	<u>1,160,908</u>	<u>1,583,431</u>	<u>1,823,925</u>	<u>(230,788)</u>
Expenditures:				
General Government:				
Legislative	-	-	105,848	(105,848)
Judicial	10,000	10,000	151,670	(141,670)
Elections	-	-	61,926	(61,926)
Financial administration	-	-	483,899	(483,899)
Other general government	711,105	932,809	62,170	870,639
Public safety	246,600	318,600	338,922	(20,322)
Flood control	-	-	162,150	(162,150)
Health and welfare	140,000	140,000	175,950	(35,950)
Economic development and assistance	-	-	42,569	(42,569)
Transportation	-	-	6,874	(6,874)
Capital outlay	-	118,000	165,185	(47,185)
Total expenditures	<u>1,107,705</u>	<u>1,519,409</u>	<u>1,757,163</u>	<u>(237,754)</u>
Excess (deficiency) of revenues over expenditures	<u>53,203</u>	<u>64,022</u>	<u>66,762</u>	<u>6,966</u>
Other sources (uses):				
Interfund transfers out	<u>(100,000)</u>	<u>(376,307)</u>	<u>(150,000)</u>	<u>(226,307)</u>
Net change in fund balances	(46,797)	(312,285)	(83,238)	(219,341)
Fund balances at beginning of year	2,011,686	1,976,290	1,976,290	-
Fund balances at end of year	<u>\$ 1,964,889</u>	<u>\$ 1,664,005</u>	<u>\$ 1,893,052</u>	<u>\$ (219,341)</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues:				
Taxes:				
Ad valorem	\$ 470,000	\$ 470,000	\$ 534,675	\$ 64,675
Sales and use	170,000	170,000	214,842	44,842
Penalties and interest on delinquent taxes	200	200	-	(200)
Intergovernmental funds:				
Federal government grants	200,000	-	5,295	5,295
State government grants	94,000	-	194,600	194,600
State government shared revenue	189,000	-	217,429	217,429
Charges for services	25,000	25,000	68,342	43,342
Fines and forfeitures	-	-	4,280	4,280
Investment earnings	2,500	2,500	1,259	(1,241)
Other revenues	-	-	10,587	10,587
Total revenues	<u>1,150,700</u>	<u>667,700</u>	<u>1,251,309</u>	<u>583,609</u>
Expenditures:				
Highway and Streets	1,402,349	1,968,985	1,924,179	(44,806)
Capital outlay	<u>91,000</u>	<u>158,000</u>	<u>98,792</u>	<u>(59,208)</u>
Total expenditures	<u>1,493,349</u>	<u>2,126,985</u>	<u>2,022,971</u>	<u>(104,014)</u>
Excess (deficiency) of revenues over expenditures	<u>(342,649)</u>	<u>(1,459,285)</u>	<u>(771,662)</u>	<u>687,623</u>
Other sources (uses):				
Operating transfers in	<u>400,000</u>	<u>900,000</u>	<u>933,306</u>	<u>33,306</u>
Net change in fund balances	57,351	(559,285)	161,644	720,929
Fund balances at beginning of year	<u>996,293</u>	<u>1,016,557</u>	<u>1,016,557</u>	<u>-</u>
Fund balances at end of year	<u>\$ 1,053,644</u>	<u>\$ 457,272</u>	<u>\$ 1,178,201</u>	<u>\$ 720,929</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 282,000	\$ -	\$ -	\$ -
Investment earnings	1,800	1,800	2,082	282
Total revenues	<u>283,800</u>	<u>1,800</u>	<u>2,082</u>	<u>282</u>
Expenditures:				
Economic development and assistance	212,200	37,200	39,081	1,881
Total expenditures	<u>212,200</u>	<u>37,200</u>	<u>39,081</u>	<u>1,881</u>
Excess (deficiency) of revenues over expenditures	<u>71,600</u>	<u>(35,400)</u>	<u>(36,999)</u>	<u>(1,599)</u>
Other sources (uses):				
Interfund transfers out	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	21,600	(35,400)	(36,999)	(1,599)
Fund balances at beginning of year	<u>991,834</u>	<u>712,131</u>	<u>712,131</u>	<u>-</u>
Fund balances at end of year	<u>\$ 1,013,434</u>	<u>\$ 676,731</u>	<u>\$ 675,132</u>	<u>\$ (1,599)</u>

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

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

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 300,000	\$ 300,000	\$ 346,946	\$ 46,946
Licenses and permits	7,000	7,000	12,566	5,566
Intergovernmental funds:				
State government shared revenue	15,000	15,000	16,421	1,421
Investment earnings	3,000	3,000	2,785	(215)
Other revenues	-	-	45	45
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>378,763</u>	<u>53,763</u>
Expenditures:				
Culture and recreation	301,299	303,799	310,066	6,267
Capital outlay	<u>550,000</u>	<u>505,000</u>	<u>51,471</u>	<u>(453,529)</u>
Total expenditures	<u>851,299</u>	<u>808,799</u>	<u>361,537</u>	<u>(447,262)</u>
Net change in fund balances	(526,299)	(483,799)	17,226	501,025
Fund balances at beginning of year	<u>1,541,020</u>	<u>1,564,491</u>	<u>1,564,491</u>	<u>-</u>
Fund balances at end of year	<u>\$ 1,014,721</u>	<u>\$ 1,080,692</u>	<u>\$ 1,581,717</u>	<u>\$ 501,025</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 1,700,000	\$ 1,700,000	\$ 1,874,213	\$ 174,213
Investment earnings	7,500	7,500	7,050	(450)
Total revenues	<u>1,707,500</u>	<u>1,707,500</u>	<u>1,881,263</u>	<u>173,763</u>
Expenditures:				
Sanitation	<u>667,500</u>	<u>714,500</u>	<u>737,940</u>	<u>23,440</u>
Excess (deficiency) of revenues over expenditures	<u>1,040,000</u>	<u>993,000</u>	<u>1,143,323</u>	<u>150,323</u>
Other sources (uses):				
Interfund transfers out	<u>(750,000)</u>	<u>(900,000)</u>	<u>(900,000)</u>	<u>-</u>
Net change in fund balances	290,000	93,000	243,323	150,323
Fund balances at beginning of year	<u>2,548,752</u>	<u>2,640,851</u>	<u>2,640,851</u>	<u>-</u>
Fund balances at end of year	<u>\$ 2,838,752</u>	<u>\$ 2,733,851</u>	<u>\$ 2,884,174</u>	<u>\$ 150,323</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Intergovernmental funds:				
Federal government grants	\$ 90,000	\$ -	\$ -	\$ -
Investment earnings	5,000	5,000	7,678	2,678
Total revenues	<u>95,000</u>	<u>5,000</u>	<u>7,678</u>	<u>2,678</u>
Expenditures:				
Highway and Streets	1,205,000	1,445,000	1,898,765	453,765
Capital outlay	1,675,000	1,675,000	-	(1,675,000)
Total expenditures	<u>2,880,000</u>	<u>3,120,000</u>	<u>1,898,765</u>	<u>(1,221,235)</u>
Excess (deficiency) of revenues over expenditures	<u>(2,785,000)</u>	<u>(3,115,000)</u>	<u>(1,891,087)</u>	<u>1,223,913</u>
Other sources (uses):				
Operating transfers in	750,000	900,000	900,000	-
Interfund transfers out	(10,000)	-	(593,706)	(593,706)
Total other sources (uses)	<u>740,000</u>	<u>900,000</u>	<u>306,294</u>	<u>(593,706)</u>
Net change in fund balances	(2,045,000)	(2,215,000)	(1,584,793)	630,207
Fund balances at beginning of year	2,210,355	2,269,877	2,269,877	-
Fund balances at end of year	<u>\$ 165,355</u>	<u>\$ 54,877</u>	<u>\$ 685,084</u>	<u>\$ 630,207</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Intergovernmental funds:				
Federal government grants	\$ -	\$ 963,228	\$ 963,228	\$ -
Investment earnings	-	-	962	962
Total revenues	<u>-</u>	<u>963,228</u>	<u>964,190</u>	<u>962</u>
Expenditures:				
General Government:				
Judicial	-	24,000	24,000	-
Other general government	<u>-</u>	<u>161,500</u>	<u>101,221</u>	<u>(60,279)</u>
Total expenditures	<u>-</u>	<u>185,500</u>	<u>125,221</u>	<u>(60,279)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>777,728</u>	<u>838,969</u>	<u>61,241</u>
Other sources (uses):				
Interfund transfers out	<u>-</u>	<u>(300,000)</u>	<u>(339,600)</u>	<u>(39,600)</u>
Net change in fund balances	-	477,728	499,369	21,641
Fund balances at beginning of year	-	799,949	799,949	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ 1,277,677</u>	<u>\$ 1,299,318</u>	<u>\$ 21,641</u>

Other Information

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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
AS OF DECEMBER 31, 2022**

	COURTHOUSE AND JAIL MAINTENANCE	HEALTH UNIT MAINTENANCE	CRIMINAL COURT	WITNESS FEE	911 EMERGENCY	TOTAL
ASSETS						
Cash and cash equivalents	\$ 779,659	\$ 652,614	\$ 1,950	\$ 3,788	\$ 765,924	\$ 2,203,935
Receivables	213,927	139,802	9,068	-	141,752	504,549
TOTAL ASSETS	\$ 993,586	\$ 792,416	\$ 11,018	\$ 3,788	\$ 907,676	\$ 2,708,484
LIABILITIES AND FUND BALANCES						
Current Liabilities:						
Accounts payable, salaries, and other payables	\$ 10,676	\$ 8,248	\$ 1,725	\$ -	\$ 6,532	\$ 27,181
Fund equity - fund balances:						
Restricted	982,910	784,168	9,293	3,788	901,144	2,681,303
TOTAL LIABILITIES AND FUND BALANCES	\$ 993,586	\$ 792,416	\$ 11,018	\$ 3,788	\$ 907,676	\$ 2,708,484

**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, 2022**

	COURTHOUSE AND JAIL MAINTENANCE	HEALTH UNIT MAINTENANCE	CRIMINAL COURT	WITNESS FEE	911 EMERGENCY	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ 203,832	\$ 133,204	\$ -	\$ -	\$ 135,063	\$ 472,099
Licenses and permits	-	-	-	-	7,584	7,584
Charges for services	-	-	-	-	175,059	175,059
Fines and forfeitures	-	-	76,336	7,050	-	83,386
Investment earnings	1,945	1,626	69	8	1,635	5,283
Other revenues	1,192	-	1,306	-	317	2,815
Total revenues	<u>206,969</u>	<u>134,830</u>	<u>77,711</u>	<u>7,058</u>	<u>319,658</u>	<u>746,226</u>
Expenditures:						
General Government:						
Judicial	-	-	220,127	-	-	220,127
Other general government	112,083	-	-	-	-	112,083
Public safety	-	-	-	5,500	203,461	208,961
Health and welfare	-	67,600	-	-	-	67,600
Total expenditures	<u>112,083</u>	<u>67,600</u>	<u>220,127</u>	<u>5,500</u>	<u>203,461</u>	<u>608,771</u>
Excess (deficiency) of revenues over expenditures	<u>94,886</u>	<u>67,230</u>	<u>(142,416)</u>	<u>1,558</u>	<u>116,197</u>	<u>137,455</u>
Other sources (uses):						
Operating transfers in	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net change in fund balances	94,886	67,230	7,584	1,558	116,197	287,455
Fund balances at beginning of year	888,024	716,938	1,709	2,231	784,946	2,393,848
Fund balances at end of year	<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>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

Compensation Paid Police Jurors

The Schedule of Compensation Paid to Police Jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute-33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$1,200 per month and the other jurors receive \$1,100 per month.

**Compensation, Benefits, Reimbursements, and other Payments
to Agency Head (President)**

The schedule of compensation, benefits, reimbursements, and other payments is presented in compliance with Act 706 of the 2015 Session of the Louisiana Legislature. The expenditures are included in the legislative expenditures of the General Fund.

Justice System Funding Schedule – Receiving Entity

The Justice System Funding Schedule – Receiving Entity is presented in compliance with Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2). The Act required the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. The fines revenue is reported in the Criminal Court Fund.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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
Total	<u>\$93,600</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

Mark Black, President

Salary	\$ 14,400
Medicare	209
Social Security	893
Total	<u>\$ 15,502</u>

**CALDWELL PARISH POLICE JURY
CRIMINAL COURT FUND
COLUMBIA, LOUISIANA**

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

	First Six Month Period Ended <u>06/30/2022</u>	Second Six Month Period Ended <u>12/31/2022</u>
Receipts From:		
Caldwell Parish Sheriff, Criminal Fines - Other	\$ 44,428	\$ 38,168
Total Receipts	<u>\$ 44,428</u>	<u>38,168</u>

Other Reports



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

To the Honorable Members of
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 primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury (the Entity), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements and have issued our report thereon dated November 20, 2023. 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 Entity'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 Entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2022-001, 2022-002, 2022-003, and 2022-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2022-001, 2022-002, 2022-003, and 2022-004.

Caldwell Parish Police Jury
Columbia, Louisiana
Independent Auditor's Report - GAGAS
December 31, 2022

Caldwell Parish Police Jury's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Entity's response to the findings identified in our audit and described in the accompanying the schedule of findings and responses. The Entity's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

BOSCH & STATHAM, LLC
Bosch & Statham
Ruston, Louisiana
November 20, 2023

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

I. SUMMARY OF AUDIT RESULTS

1. Caldwell Parish Police Jury issues primary government financial statements. The auditor's report expresses unmodified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Police Jury. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units as the component units are omitted from the financial statements. The component units issue separate financial statements.
2. Four material weaknesses disclosed during the audit of the financial statements are reported in the Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance with *Government Auditing Standards*.
3. Four instances of noncompliance material to the financial statements of the Entity, which are required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No management letter was issued.

II. FINDINGS

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,..."

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 any 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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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 "

Management's Response

See management's corrective action plan.

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.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

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.

Management's Response

See management's corrective action plan.

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 (*Emphasis added*).

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.

(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 or 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.

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

(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 (**Emphasis Added**):

"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 to 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.**

(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 (**Emphasis Added**):

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).

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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.

Management's Response

See management's corrective action plan.

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.

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 caused distribution 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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

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.

Management's Response

See management's corrective action plan.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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

2021-001 Possible Error in Distribution of Industrial Operations/911 Ad Valorem Tax

See 2022-001

Caldwell Parish Police Jury

Post Office Box 1737 Columbia, Louisiana 71418
Phone 318.649.2681 - Fax 318.649.5930

Mark Black
President

Kenneth Graham
Vice President

Dianne Childress
Secretary/Treasurer

November 20, 2023

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period **January 1, 2022, through December 31, 2022**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (**should be customized by entity, as applicable**).

Yes No
2. For the fiscal period **January 1, 2022, through December 31, 2022**, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes No
3. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes No
4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes No
5. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes No
6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2022**, and **November 20, 2023**.

Yes No
7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes No

8. We represent that the listing of deposit sites for the fiscal period that we provided to you is complete.

Yes No

9. We represent that the listing of collection locations for the fiscal period that we provided to you is complete.

Yes No

10. We represent that the listing of locations that process payments for the fiscal period that we provided to you is complete.

Yes No

11. We represent that the non-payroll disbursement transaction population for each location that processes payments for the fiscal period that we provided to you is complete.

Yes No

12. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards, that we provided to you is complete.

Yes No

13. We represent that the listing of all travel and travel-related expense reimbursements during the fiscal period that we provided to you is complete.

Yes No

14. We represent that the listing of all agreements/contracts (or active vendors) for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period that we provided to you is complete.

Yes No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes No

16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes No

17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes No

18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete. NA

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. NA

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. NA

Yes No

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

Yes No

22. We have disclosed to you [*list other matters as you have deemed appropriate*]. NA

Yes No

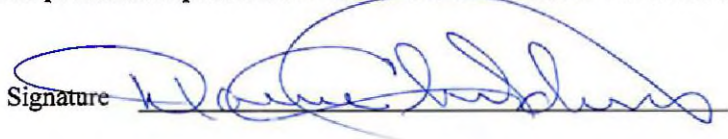
23. We have responded fully to all inquiries made by you during the engagement.

Yes No

24. We have disclosed to you all known events that have occurred subsequent to **December 31, 2022**, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes No

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

Signature 

Title Secretary-Treasurer

District 1
Kenneth "Speck" Graham

District 2
Lanny Dark

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
E.M. B-Line Exline

District 7
Holden Valentine



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Caldwell Parish Police Jury
and the Louisiana Legislative Auditor

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

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 1, 2022, through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and related exceptions obtained are described in the attachment to this report:

1) Written Policies and Procedures

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

We obtained and inspected the entity's written policies and procedures noting the following.

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

The policy includes all required elements.

Exceptions: None

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

The policy included all required elements.

Exceptions: None

**CALDWELL PARISH POLICE JURY
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- iii) *Disbursements*, including processing, reviewing, and approving.

The policy includes all required elements.

Exceptions: None

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

The policy did not include management's actions to determine the completeness of all collections.

Exceptions: See above.

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

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

The policy did not include element 3.

Exceptions: See above.

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

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

The policy did not include element 1.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

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

The policy includes all required elements.

Exceptions: None

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

The policy did not include element 4.

Exceptions: See above.

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

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

The policy included all required elements.

Exceptions: None.

- xi) *Information Technology Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The policy did not include element 6.

Exceptions: See above.

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

- xii) *Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The policy included all required elements.

Exceptions: None.

2) Board or Finance Committee

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

We obtained and inspected the board and committee minutes for the fiscal period.

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

We observed the board met at least monthly.

Exceptions: None.

- ii) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

We observed eight of the meetings referenced/included monthly budget-to-actuals along with profit and loss reports.

Exceptions: See above.

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

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

We obtained the prior year audit. We observed a positive unassigned general fund balance.

Exceptions: None.

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

We found no evidence of written updates of the progress of resolving audit findings.

Exceptions: See above.

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

3) Bank Reconciliations

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

We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. The listing indicated the main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts. We randomly selected April 2022, obtained and inspected the corresponding bank statement and reconciliation for each selected account, and observed 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);

Bank reconciliations include evidence that they were prepared within 2 months of the statement closing date.

Exceptions: None

- ii) Bank reconciliations include evidence that a member of management/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

Bank statements include the initials of the preparer of the bank reconciliations. We did not observe any evidence of a reviewer.

Exceptions: See above.

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

**CALDWELL PARISH POLICE JURY
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- 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.

Three out of five statements included stale reconciling items. We did not observe any documentation reflecting reconciling items were researched.

Exceptions: See above.

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

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).

We obtained 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. There are four deposit sites.

Exceptions: None

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

For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. There are 4 collection locations. We obtained and inspected written policies and procedures relating to employee job duties and inquired of employees about their job duties at each collection location. We observed that job duties are properly segregated at each collection location such that:

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

We did not identify any actual cash drawers/registers.

Exceptions: None.

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

Funds are collected at the police jury office, the 911 office, the recreation department, and the road barn. Duties are not properly segregated at the Recreation Department as the Director collects, prepares the deposit, and takes the deposit to the bank.

Exceptions: See above.

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

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2022**

- iii) Each employee responsible for collecting cash is not 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.

The Secretary-Treasurer, who also posts to the general ledger and reconciles the bank accounts, will collect funds (no cash is accepted) if no one else is available.

Exceptions: See above.

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

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

See iii.

Exceptions: See above.

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

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

We obtained a copy of the bond on the Secretary-Treasurer and Assistant and the government crime policy. There were bonds and an insurance policy in effect during the fiscal year.

Exceptions: None.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3A above (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:

We randomly selected two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A. We obtained supporting documentation for each of the 10 deposits.

- i) Observe that receipts are sequentially pre-numbered.

When receipts were issued/applicable, the receipts were prenumbered.

Exceptions: None.

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

We traced deposits to collection documentation and deposit slip.

Exceptions: None.

- iii) Trace the deposit slip total to the actual deposit per the bank statement.

We traced the deposit slip totals to the actual deposits per the bank statements.

Exceptions: None.

**CALDWELL PARISH POLICE JURY
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- iv) Observe 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).

The receipt date was documented in 4 instances. For 2 out of 4, the deposit was within 1 day of receipt. For 2 out of 4, the deposit was within 2 days of receipt. Other deposits were actually credit/debit card receipts or the receipt date was not documented.

Exceptions: See above.

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

- v) Trace the actual deposit per the bank statement to the general ledger.

We traced the actual deposits per the bank statements to the general ledger.

Exceptions: None.

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

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

We obtained a listing of locations that process payment and noted one location listed.

Exceptions: None

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

We obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained the written policies and procedures.

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

We noted purchases showing evidence of the employee requesting the purchase, approving the PO, and making the purchase were done by the same person.

Exceptions: See above.

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

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

We noted no exceptions.

Exceptions: None.

**CALDWELL PARISH POLICE JURY
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- iii) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

We noted the employee responsible for processing payments can add to/modify the vendor list.

Exceptions: See above.

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

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

We noted the employee responsible for processing payments mails out checks.

Exceptions: See above.

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

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

We noted no policy or evidence stating only employees/officials authorized to sign checks approving electronic disbursements.

Exceptions: See above.

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

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- 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:

We obtained a transaction population and selected five disbursements per disbursement location. We obtained the corresponding documentation.

- i) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

We noted no exceptions.

- ii) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

We noted no exceptions.

**CALDWELL PARISH POLICE JURY
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- 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.

Using the main operating account and the month selected under procedure #3A, we observed two electronic non-payroll disbursements for testing. We noted one disbursement showed no documented approval.

Exceptions: See above.

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

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 P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

We obtained a listing of all active cards from management.

Exceptions: None

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

We noted five cards listed and selected all cards for testing. We selected the billing statement dated December 2022 for testing and obtained the supporting documentation. Per management, one of the five cards was never activated.

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

For the remaining four cards, two had no statement due to lack of activity. The other two cards appear on the same statement; however, one appears to have had no activity listed on the shared statement. The review appears to specify how to code the expenses. We noted no evidence the statement was approved.

Exceptions: See above.

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

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

We noted no finance charges or late fees.

Exceptions: None

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- 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)¹⁷. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Using the statement tested, we selected all nine transactions listed. We obtained the supporting documentation for eight of the transactions.

1 We noted one exception.

2 We noted no evidence of written documentation of the purpose.

3 Not applicable.

We noted no compensating control to address the missing receipt.

Exceptions: See above.

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

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

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

We obtained from management a listing of travel-related expense reimbursements. We selected five reimbursements for testing and obtained the related supporting documentation.

- 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).

We noted five exceptions.

Exceptions: See above.

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

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

We noted three of the reimbursements included the use of actual costs. We noted no exceptions.

Exceptions: None.

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

We noted no exceptions.

Exceptions: None.

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

We noted four exceptions.

Exceptions: See above.

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

8) Contracts

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

We obtained a listing of agreements/contracts from management. We noted two contracts listed were initiated or renewed during the fiscal period.

- i) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

Not applicable.

- ii) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

We noted one of the contracts was not approved by the Jury.

Exceptions: None

- iii) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Not applicable.

- iv) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

We noted a payment on a supporting invoice did not agree to the terms and conditions of the contract.

Exceptions: None

9) Payroll and Personnel

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

We obtained a listing from management and selected 5 employees/officials for testing. We obtained the related documentation. We noted 2 employees' actual pay rate did not agree to the documented authorized rate. We noted 1 employee with no documented authorized rate for comparison.

Exceptions: See above.

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

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

We selected a pay period and obtained the related documentation observing the following.

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

We noted one employee did not document their daily attendance.

Exceptions: See above.

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

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

We noted one employee did not have supervisor approved attendance.

Exceptions: See above.

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

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

We noted no exceptions.

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

See procedure #9A.

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

We obtained a listing of terminated employees from management. We noted no exceptions.

Exceptions: None

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

We obtained management's representation that all third-party payroll related amounts were paid timely and accurately.

10) Ethics

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

Using the selected personnel from procedure #9A, we obtained the ethics documentation from management.

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

We noted no exceptions.

- ii) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Management asserted no changes have been made.

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

Management asserted the secretary-treasurer is the appointed designee.

Exceptions: None.

11) Debt Service

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

Management listed none.

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

Management listed none.

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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.

Management listed none.

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

The Jury does not own or operate a website. We observed the required notice posted on the premises.

Exceptions: None

13) Information Technology Disaster Recovery/Business Continuity

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

We performed the procedure and discussed the results with management.

- i) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

The employees in procedure #9C did not have access to the network.

Exceptions: None

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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.

Using the selected personnel, we obtained the sexual harassment documentation noting no exceptions.

Exceptions: None

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

The Jury does not own or operate a website. We observed the required notice posted on the premises.

Exceptions: None.

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

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

We obtained the annual report. We observed the report dated Feb. 6, 2023. We noted all required information was present. We observed the report stating 100% of public servants completed the required training; however, while performing other testing we noted at least one employee not taking the required training.

Exceptions: See above.

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

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We were engaged by the 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 the 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.

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
November 20, 2023

Caldwell Parish Police Jury

Post Office Box 1737 Columbia, Louisiana 71418

Phone 318.649.2681 - Fax 318.649.5930

Mark Black
President

Kenneth Graham
Vice President

Dianne Childress
Secretary/Treasurer

Management's Corrective Action Plan

November 10, 2023

Schedule of Findings

As of and for the year ended December 31, 2022

Findings – Financial Statement Audit

Current Year

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

We agree with this finding. When the new Secretary/Treasurer was hired, the years long practice of distributing the tax incorrectly was called into question. An attorney general opinion was requested to shore up the understanding of the tax proposition. Because the tax had been distributed incorrectly for so many years, the Jury waited until the A.G. Opinion was released (A.G. 23-0081) to take action on the prior year's tax. In fiscal year 2023, the tax has been distributed correctly. Now that the audit report has been issued for 2022, the fund balance that has incorrectly accumulated to the Industrial Operation fund of the Police Jury will be distributed to the 911 Fund in accordance with the attorney general opinion.

2022-002 Financial Statements Issued After Due Date

We agree with this finding. We are prepared to provide the auditor with all requested information for the current fiscal year as soon as it is requested.

2022-003 Possible Noncompliance with Bid Law

While we could not locate the bid documents for the purchase of cold mix, we are in compliance with bid law. We did advertise for sealed bids in the prescribed format and timeline. Only one bid was received, and that bid was opened and read aloud at the November 2021 regular Police Jury meeting. We are able to provide the tear sheet/proof of publication and the minutes do reflect the bid was opened and read aloud. We will work to better document the bid specification sheet and bid tabulation in our records.

We did receive a letter from the winning bidder in June of 2022 alerting us to a price increase. This price increase came to us during a time of extreme price fluctuation for these materials. This letter was discussed in a regular police jury meeting and the Jury consulted with legal counsel. The decision was made to honor the price increase considering the number of responsive, qualified bidders over the last three fiscal years and the options available to maintain parish roads using any other alternative. The Parish understands the bid law and will make every effort to remain in compliance.

2022-004 Error in Sales Tax Distributions

We noted the month of June 2022 distributions were incorrect. We will make a correction distribution to resolve this issue in the current fiscal year. We will review the general ledger posting of all sales tax transactions to ensure the coding is corrected in the current year.


Independent Accountant's Report on Agreed Upon Procedures

We will take the auditors' comments under consideration and work to implement solutions.

Signature,



Mark Black, President



Dianne Childress
Secretary Treasurer

District 1
Kenneth "Spack" Graham

District 2
Lanny Dark

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
C.M. 8-Line Exline

District 7
Holden Valentine