

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2023**



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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## Independent Auditor's Report

To the Honorable Members of the Police Jury  
**Claiborne Parish Police Jury**  
Homer, Louisiana

### **Adverse and Unmodified Opinions**

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

#### ***Adverse Opinion on Aggregate Discretely Presented Component Units***

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish Police Jury, as of December 31, 2023, and the respective changes in financial position 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, *Government Auditing Standards*, 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 Claiborne Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

The financial statements do not include financial data for the Claiborne Parish Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Claiborne Parish Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Claiborne Parish Police Jury has not issued such reporting entity financial statements. The effects of not including the Claiborne Parish Police Jury's legally separate component units on the aggregate discretely presented component units have 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 Claiborne Parish Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Louisiana Governmental Audit Guide* 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, *Government Auditing Standards*, and the *Louisiana Governmental Audit Guide* 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 Claiborne Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Claiborne Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 34-39 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.

**Claiborne Parish Police Jury**  
Homer, Louisiana  
Independent Auditor's Report  
December 31, 2023

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Claiborne Parish Police Jury's basic financial statements. The accompanying combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the Justice Schedule (receiving entity); and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 combining fund financial statements; the Schedule of Compensation Paid Police Jurors; the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to Agency Head; the Justice Schedule (receiving entity); and schedule of expenditures of federal awards are 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 June 25, 2024, on our consideration of the Claiborne Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Claiborne Parish Police Jury'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 Claiborne Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 25, 2024

## **Basic Financial Statements**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2023**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,326,874
Investments	2,244,335
Receivables	2,930,584
Due from other agencies	2,400
Deferred charges	159,205
Capital assets, net of accumulated depreciation	<u>8,143,647</u>
<b>TOTAL ASSETS</b>	<u><b>21,807,045</b></u>
 <b>DEFERRED OUTFLOWS</b>	
Deferred outflow - pension related	<u>678,865</u>
 <b>LIABILITIES</b>	
Current liabilities	
Accounts, salaries and other payables	548,511
Non-current liabilities	
Compensated absences	381,660
Due within one year	66,000
Due in more than one year	449,000
Net pension liability	<u>621,971</u>
<b>TOTAL LIABILITIES</b>	<u><b>2,067,142</b></u>
 <b>DEFERRED INFLOWS</b>	
Deferred inflows - pension related	<u>72,316</u>
 <b>NET POSITION</b>	
Net investment in capital assets	7,628,647
Restricted for:	
General government	427,598
Highway and streets	2,008,090
Public safety	356,118
Health and welfare	551,367
Culture and recreation	876,869
Unrestricted	<u>8,497,763</u>
<b>TOTAL NET POSITION</b>	<u><u><b>\$ 20,346,452</b></u></u>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE)
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	REVENUE AND CHANGES IN NET POSITION
General government	\$ 1,958,354	\$ 467,510	\$ 53,871	\$ -	\$ (1,436,973)
Public safety	488,994	-	116,489	-	(372,505)
Highway and streets	2,731,137	55,939	620,175	-	(2,055,023)
Sanitation	809,454	-	-	-	(809,454)
Utilities	357,394	-	322,466	-	(34,928)
Health and welfare	886,700	5,334	704,036	962	(176,368)
Culture and recreation	876,144	8,817	-	-	(867,327)
Economic development and assistance	55,250	-	-	-	(55,250)
Transportation	-	117,772	159,283	-	277,055
Interest expense	15,513	-	-	-	(15,513)
Total governmental activities	<u>\$ 8,178,940</u>	<u>\$ 655,372</u>	<u>\$ 1,976,320</u>	<u>\$ 962</u>	<u>(5,546,286)</u>

General revenues:

Taxes:

Ad valorem	2,537,156
Sales and use taxes	901,918
Other taxes, penalties, and interest	1,685,386
Grants and contributions not restricted to specific programs	224,611
Unrestricted investment earnings	176,481
Net increase (decrease) in the fair value of investments	57,346
Gain (loss) on disposal of assets	107,450
Contributions from private sources	17,518
Proceeds from insurance	50,229
Other revenues	146,061
Total general revenues	<u>5,904,156</u>

**Change in net position**

Net position at beginning of year	19,988,582
<b>Net position at end of year</b>	<u><b>\$ 20,346,452</b></u>

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



CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2023

ASSETS	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Cash and cash equivalents	\$ 4,675,627	\$ 166,194	\$ 131,533	\$ 733,044	\$ 45,290	\$ 35,260	\$ 1,398,295	\$ 193,892	\$ 947,739	\$ 8,326,874
Investments	1,865,631	3,463	7,120	184,823	-	-	-	176,715	6,583	2,244,335
Receivables	656,784	851,167	681,823	144,310	11,862	-	-	37,883	546,753	2,930,582
Due from other funds	4,696	-	-	-	-	-	-	-	-	4,696
Due from other agencies	2,400	-	-	-	-	-	-	-	-	2,400
Deferred charges	159,205	-	-	-	-	-	-	-	-	159,205
<b>TOTAL ASSETS</b>	<b>\$ 7,364,343</b>	<b>\$ 1,020,824</b>	<b>\$ 820,476</b>	<b>\$ 1,062,177</b>	<b>\$ 57,152</b>	<b>\$ 35,260</b>	<b>\$ 1,398,295</b>	<b>\$ 408,490</b>	<b>\$ 1,501,075</b>	<b>\$ 13,668,092</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>										
Liabilities:										
Accounts, salaries and other payables	\$ 198,120	\$ 103,119	\$ 89,794	\$ 64,359	\$ 1,504	\$ 47	\$ -	\$ 10,012	\$ 81,551	\$ 548,506
Due to other funds	-	4,696	-	-	-	-	-	-	-	4,696
Total liabilities	198,120	107,815	89,794	64,359	1,504	47	-	10,012	81,551	553,202
Deferred inflows:										
Unavailable ad valorem tax revenue	34,516	74,135	53,741	-	-	-	-	-	49,144	211,536
Fund balances:										
Restricted fund balances	-	838,874	676,941	997,818	55,648	35,213	-	398,478	1,370,380	4,373,352
Unassigned fund balances	7,131,707	-	-	-	-	-	1,398,295	-	-	8,530,002
Total fund balances	7,131,707	838,874	676,941	997,818	55,648	35,213	1,398,295	398,478	1,370,380	12,903,354
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 7,364,343</b>	<b>\$ 1,020,824</b>	<b>\$ 820,476</b>	<b>\$ 1,062,177</b>	<b>\$ 57,152</b>	<b>\$ 35,260</b>	<b>\$ 1,398,295</b>	<b>\$ 408,490</b>	<b>\$ 1,501,075</b>	<b>\$ 13,668,092</b>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Total fund balance - governmental funds	<b>\$ 12,903,354</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets are not financial resources.	
Capital assets	<b>8,143,647</b>
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	<b>211,536</b>
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	<b>678,865</b>
Deferred inflows	<b>(72,316)</b>
Some liabilities, such as bonds payable and compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences payable	<b>(381,660)</b>
Bonds payable	<b>(515,000)</b>
Net pension liability	<b>(621,971)</b>
Net position of governmental activities	<b><u>\$ 20,346,452</u></b>

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

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>										
Taxes:										
Ad valorem	\$ 408,211	\$ 923,702	\$ 780,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 612,439	\$ 2,724,389
Sales and use	2,910	-	-	899,008	-	-	-	-	-	901,918
Other taxes										
Severance taxes	1,684,948	-	-	-	-	-	-	-	-	1,684,948
Penalties and interest on delinquent taxes	-	-	303	-	-	-	-	-	135	438
Licenses and permits	117,215	2,550	-	-	-	-	-	-	-	119,765
Intergovernmental funds:										
Federal government grants	384,000	-	-	-	-	409,915	159,283	286,458	26,052	1,265,708
State government grants	485	620,175	-	-	-	-	-	962	-	621,622
State government shared revenue	124,059	34,059	15,530	-	-	-	-	-	22,930	196,578
State government payments in lieu	119,628	-	-	-	-	-	-	-	-	119,628
Charges for services	-	38,864	8,817	-	-	-	-	117,772	5,483	170,936
Fines and forfeitures	-	-	-	-	321,587	-	-	-	8,970	330,557
Investment earnings	119,364	5,006	8,457	32,045	432	1,074	31,700	1,878	22,347	222,303
Rents and royalties	16,755	12,025	-	-	-	-	-	5,334	-	34,114
Contributions and donations from private sources	-	-	6,725	-	-	-	-	10,793	-	17,518
Other revenues	2,034	-	6	-	-	-	-	1,052	-	3,092
Total revenues	<u>2,979,609</u>	<u>1,636,381</u>	<u>819,875</u>	<u>931,053</u>	<u>322,019</u>	<u>410,989</u>	<u>190,983</u>	<u>424,249</u>	<u>698,356</u>	<u>8,413,514</u>

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

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	GENERAL	PARISH ROAD	LIBRARY MAINTENANCE	SALES TAX	CRIMINAL COURT	SECTION 8	AMERICAN RESCUE PLAN	OFFICE OF COMMUNITY SERVICES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>EXPENDITURES</b>										
Current:										
General government:										
Legislative	141,592	-	-	-	-	-	-	-	-	141,592
Judicial	270,473	-	-	-	282,981	-	-	-	59,674	613,128
Elections	29,221	-	-	-	-	-	-	-	7,447	36,668
Finance and administrative	380,946	-	-	-	-	-	-	-	-	380,946
Other general government	166,907	-	-	-	-	-	-	-	313,152	480,059
Public safety	339,869	-	-	-	-	-	-	-	96,844	436,713
Highways and streets	1,179	2,180,367	-	-	-	-	-	-	120,625	2,302,171
Sanitation	-	-	-	809,454	-	-	-	-	-	809,454
Utilities	357,394	-	-	-	-	-	-	-	-	357,394
Health and welfare	3,853	-	-	-	-	460,064	-	373,926	20,632	858,475
Culture and recreation	5,000	-	735,857	-	-	-	-	-	-	740,857
Economic development and assistance	55,250	-	-	-	-	-	-	-	-	55,250
Debt service	73,463	-	381,050	-	-	-	-	-	-	454,513
Capital outlay	-	-	163,622	-	-	-	-	80,124	374,637	618,383
Total expenditures	<u>1,825,147</u>	<u>2,180,367</u>	<u>1,280,529</u>	<u>809,454</u>	<u>282,981</u>	<u>460,064</u>	<u>-</u>	<u>454,050</u>	<u>993,011</u>	<u>8,285,603</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,154,462</u>	<u>(543,986)</u>	<u>(460,654)</u>	<u>121,599</u>	<u>39,038</u>	<u>(49,075)</u>	<u>190,983</u>	<u>(29,801)</u>	<u>(294,655)</u>	<u>127,911</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Operating transfers in	1,125,000	700,000	-	-	-	-	-	8,384	33,000	1,866,384
Proceeds from the sale of assets	24,150	-	-	-	-	-	-	7,200	76,100	107,450
Proceeds from insurance	-	-	-	-	-	-	-	-	50,229	50,229
Operating transfers out	(733,000)	-	-	-	-	-	(1,125,000)	(8,384)	-	(1,866,384)
Total other financing sources (uses)	<u>416,150</u>	<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,125,000)</u>	<u>7,200</u>	<u>159,329</u>	<u>157,679</u>
<b>Net change in fund balances</b>	<u>1,570,612</u>	<u>156,014</u>	<u>(460,654)</u>	<u>121,599</u>	<u>39,038</u>	<u>(49,075)</u>	<u>(934,017)</u>	<u>(11,077)</u>	<u>(135,326)</u>	<u>297,114</u>
Fund balances at beginning of year	5,561,095	682,860	1,137,595	876,219	16,610	84,288	2,332,312	409,555	1,505,706	12,606,240
<b>Fund balances at end of year</b>	<u>\$ 7,131,707</u>	<u>\$ 838,874</u>	<u>\$ 676,941</u>	<u>\$ 997,818</u>	<u>\$ 55,648</u>	<u>\$ 35,213</u>	<u>\$ 1,398,295</u>	<u>\$ 398,478</u>	<u>\$ 1,370,380</u>	<u>\$ 12,903,354</u>

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Net change in fund balances - total governmental funds \$ 297,114

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 618,382  
Depreciation (587,058)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Current year deferred inflows 211,536  
Prior year deferred inflows (400,410)

Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position 439,000

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.

Change in compensated absences payable (105,771)  
Pension expense (257,889)  
Nonemployer contributions 142,966

Change in net position of governmental activities \$ 357,870

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

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Claiborne 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 ten 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.

Claiborne Parish, established by act of the Louisiana Legislature in 1828, is located in the northwest part of the state and occupies 755 square miles of land with a population of 17,195 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 has approximately 40 full-time and part-time employees (3 in the central office, 12 in the office of community services, 10 in the library, 2 in homeland security and emergency preparedness, and 15 in public works). In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 727 miles of parish roads, comprised of 568 miles of asphalt and 159 miles of gravel.

**Reporting Entity**

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

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 significance 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.

Under provisions of this Statement, the police jury is considered a primary government since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**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 Claiborne Parish reporting entity:

	Fiscal Year End	Criteria Used
Component Units:		
Claiborne Parish:		
Assessor	December 31	2 & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3
Economic Development Board	December 31	1 & 3
Library	December 31	1 & 3
911 Emergency Communications District	June 30	1 & 3
Tourist Commission	December 31	1 & 3
Watershed District	December 31	1 & 3
Second Judicial District Criminal Court	December 31	3
North Claiborne Hospital Service District No. 1	June 30	1 & 3
Claiborne Parish Hospital Service District No. 3	June 30	1 & 3
Wards 2 and 3 Recreation Districts	June 30	1 & 3
Claiborne Parish Fire Protection District No. 3	December 31	1 & 3
Claiborne Parish Fire Protection District No. 4	December 31	1 & 3
South Claiborne Fire Protection District No. 5	December 31	1 & 3
Lisbon Fire Protection District No. 6	December 31	1 & 3
Evergreen Fire Protection District	December 31	1 & 3
Pinchill Water System	December 31	1 & 3

Considered in the determination of component units of the reporting entity were the Claiborne Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court, and the various municipalities in the parish. It was determined that these governmental entities are not component units of Claiborne Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Claiborne 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 primary government 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, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Claiborne Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reporting Entity (Continued)**

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 Claiborne Parish Library and the Second Judicial District Criminal Court.

**Basis of Presentation**

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 does not have any business-type activities at this time.

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

The fund financial statements report the police jury as a collection of major and nonmajor funds presented on separate schedules by fund category – governmental, proprietary, and fiduciary funds.

- 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.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

- The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. Each statement has a column for each major enterprise fund. The police jury does not have any nonmajor proprietary funds or internal service funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of net income, financial position, and cash flows. The police jury does not currently have any proprietary funds.

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.

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 Parish Road Fund accounts for the maintenance of parish highways, roads, bridges, and drainage systems. Financing is provided by the State of Louisiana Parish Transportation Fund, a specific parish wide ad valorem tax, state revenue sharing funds, and operating transfers from the General Fund.

The Library Maintenance Fund is funded by ad valorem taxes and state revenue sharing funds and is used for the general operations of the parish library system. The library was established by the parish governing authority under the provisions of Louisiana Revised Statute 25:211 to provide citizens of the parish access to library materials, books, magazines, reports, and films. The library is governed by a board of control, which is appointed by the parish police jury in accordance with the provisions of Louisiana Revised Statute 25:214. The members of the board of control serve without pay.

The Sales Tax Fund is funded by a one percent sales and use tax collected throughout the parish. The tax expired September 30, 2016, but was renewed by voters for ten years. The fund is used to construct, maintain, and operate facilities for the collection and disposal of solid waste. Any surplus remaining in the fund can be used for the purchase of materials for surfacing and maintaining roads within the parish.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

The Criminal Court Fund accounts for Claiborne, Bienville, and Jackson Parishes' fines and forfeitures imposed by the Second Judicial District Court, as provided by Louisiana Revised Statute 15:571.11(c)(3). Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute further provides that one-half of the surplus remaining in the fund at December 31 of each year be transferred to the general funds of the parishes of the district in the same proportion as the revenues in the single account or fund were produced from the parishes.

The Section 8 Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low-income families in obtaining decent, safe, and sanitary rental housing. Funding is provided by the United States Department of Housing and Urban Development.

The Office of Community Services was created by the police jury on June 5, 1986. The office is responsible for providing aid and assistance to residents of the parish, primarily the poor, needy, elderly, and unemployed. Funding for the various programs is provided by grants from federal and state agencies, the police jury's General Fund, and donations from the public. The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. Supplementary schedules report the transactions of the various programs administered by the Office of Community Services.

The American Rescue Plan Fund accounts for funds received under the federal American Rescue Plan Act.

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

*Cash and Investments*

The police jury's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. 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. Currently, investments include short-term certificates of deposit with local banks, investments in the Louisiana Asset Management Pool, and investments with an investment service institution. Investments for the police jury are reported at fair value.

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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

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

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 Claiborne Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Claiborne Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2023, taxes of 24.15 mills were levied on property with assessed valuations totaling \$150,482,686 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General alimony:			
Outside municipalities	4.35	3.83	Indefinite
Inside municipalities	2.17	1.94	Indefinite
Building maintenance	2.77	2.77	2034
Library maintenance	6.10	6.19	2035
Roads	7.22	7.33	2027
Equipment	2.06	2.09	2027

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

On October 2, 2011, voters approved a renewal of the library tax for 6.10 mills beginning 2016 and ending in 2035. On April 29, 2023, voters approved a continuation of the library tax for 6.19 mills beginning 2036 and ending in 2043. On October 14, 2023, voters approved a renewal of the building maintenance tax for 2.77 mills beginning 2025 and ending in 2034. On January 11, 2017, voters approved a renewal of the parish roads and equipment taxes, with a slight increase, for 7.22 and 2.06 mills, respectively, beginning 2018 and ending in 2027.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The following are the principal taxpayers for the parish and their 2023 assessed valuation (amounts expressed in thousands):

	Assessed Valuation	Percent of Total Assessed Valuation
Claiborne Electric Coop.	\$ 4,718	3.14%
Texas Gas Transmission	3,959	2.63%
Gulf South Pipeline CO., LLC	3,161	2.10%
Midcontinent Express	3,102	2.06%
Mid-Valley Pipeline Company	3,013	2.00%
Entergy Louisiana, INC.	2,962	1.97%
ETC Texas Pipeline	2,874	1.91%
Gulf South Pipeline CO., LLC	2,954	1.96%
Urban Oil & Gas Group, LLC	2,535	1.68%
XTO Energy	2,151	1.43%
Total	<u>\$ 31,429</u>	<u>20.88%</u>

On July 25, 2006, voters of the parish renewed a one percent sales tax for the collection and disposal of solid waste and maintenance and acquisition of necessary land, facilities, and equipment related thereto and for materials for surfacing and maintaining roads within the parish. The tax was for a period of ten years, has been renewed, and will expire on September 30, 2026. By an agreement between the police jury and the Claiborne Parish School Board, the school board serves as the collection agent for the sales tax. The school board receives three percent of all taxes collected in return for its services as the police jury's collection agent.

Under current state law, the State is not allowed to add any new DOTD maintained roads to its road system without the parish accepting matching mileage of an existing DOTD road into its system. When the new truck by-pass was completed in the fall of 2010, the Claiborne Parish Police Jury was required to accept Highway 807 into the parish road system to meet this requirement since the bypass was a new DOTD maintained road.

*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.

*Restricted Assets*

Restricted assets represent primarily cash and investments held separately and restricted according to bond indenture agreements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

*Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. 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 police jury's capitalization threshold is \$5,000. The library and the office of community services maintain a threshold of \$1,000 or more for capitalizing assets. The office of homeland security and emergency preparedness maintains a threshold of \$500 or more for capitalizing assets. 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 improvements and 10-40 years for 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 5 to 10 years.
- Infrastructure assets include roads, bridges, 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 30 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Library books and videos are depreciated using the straight-line method over an estimated useful life of 10 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

*Compensated absences*

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

Employees of the Claiborne Parish Police Jury earn from 5 to 20 days of vacation leave each year depending on length of service. All employees earn 10 days of sick leave each year. Employees may accumulate and carry forward a maximum of 26 weeks (1,040 hours) of vacation leave. Upon retirement or separation from employment, employees are paid for accrued and unused vacation leave at their then current rate of pay. Sick leave may be accumulated and carried forward without limitation. However, employees will not be paid for accumulated sick leave upon retirement or separation from employment.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Employees of the Office of Community Services earn from 12 to 18 days of vacation leave each year, depending on length of service. Employees may accumulate and carry forward a maximum of 37.5 days (300 hours). Upon retirement or termination of employment, employees are paid for accumulated and unused vacation leave at their then current rate of pay. Employees also earn sick leave of 12 to 18 days per year, depending on length of service. Employees can accumulate and carry forward a maximum of 30 days (240 hours). Employees are not paid for accumulated sick leave upon retirement or termination of employment.

Employees of the Claiborne Parish Library earn from 15 to 30 days of vacation leave each year, depending upon length of service with the library. Vacation leave does not accumulate. Employees earn 13 days of sick leave each year, which may be accumulated and carried forward without limitation. Employees are not compensated for accumulated sick leave upon termination of employment. However, upon retirement any accumulated sick leave may be credited toward service time for determining retirement benefits.

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.

*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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.
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."

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*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.

*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 - BUDGET VARIANCES**

The following presents a summary of major funds' budget variances for the year ended December 31, 2023:

Fund	Revenues and Other Sources (Uses)			Expenditures and Other Sources (Uses)		
	Budget	Actual	Favorable (Unfavorable) Variance	Budget	Actual	Favorable (Unfavorable) Variance
General	\$ 3,073,200	\$ 4,314,094	\$ 1,240,894	\$ 2,614,900	\$ 2,584,199	\$ 30,701
Parish Road	2,272,700	2,336,381	63,681	2,167,900	2,180,367	(12,467)
Library	739,700	819,875	80,175	1,237,000	1,280,529	(43,529)
Sales Tax	890,900	931,053	40,153	809,900	809,454	446
Total	<u>\$ 6,976,500</u>	<u>\$ 8,401,403</u>	<u>\$ 1,424,903</u>	<u>\$ 6,829,700</u>	<u>\$ 6,854,549</u>	<u>\$ (24,849)</u>

**NOTE 3 - 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.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 3 - CASH AND CASH EQUIVALENTS (CONTINUED)**

At December 31, 2023, the police jury has cash and cash equivalents (book balances) totaling, \$8,326,874 as follows:

Demand deposits	\$ 4,857,205
Time deposits	3,442,458
Cash on hand	20,016
Petty Cash	7,195
Total	<u>\$ 8,326,874</u>

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2023, \$7,643,600 of the police jury's bank balances of \$8,565,657 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 922,057</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>7,643,600</u>
Total balances exposed to custodial credit risk	<u>7,643,600</u>
<b>Total bank balances</b>	<b><u>\$ 8,565,657</u></b>

**NOTE 4 - INVESTMENTS**

**Louisiana Asset Management Pool**

Investments held at December 31, 2023, include \$31,995 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

Effective August 1, 2001, LAMP'S investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(l)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "investment grade (A-l/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP'S Investment Guidelines were amended to allow the limited investment in A-l or A-l + commercial paper.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 4 – INVESTMENTS (CONTINUED)**

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools: (1) credit risk: LAMP is rated AAAM by Standard & Poor’s; (2) custodial credit risk: LAMP participants’ investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity’s investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required; (3) concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement; (4) interest rate risk: GASB No. 40 excludes 2a7-like investment pools from this disclosure requirement; and, (5) foreign currency risk: Not applicable to 2a7-like pools.

The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**Edward Jones**

Investments held at December 31, 2023, include \$2,212,340 in three Edward Jones Corporate Accounts. The General Fund, Sales Tax Fund and Office of Community Services’ Regular Fund have accounts with balances of \$1,856,924, \$178,701, and \$176,715, respectively.

Each account includes a cash, money market account, certificate of deposit, investments in government and agency securities, and asset and mortgage-backed securities.

The following is a summary of investment accounts:

	<b>Total</b>	<b>LAMP</b>	<b>Edward Jones Government and Agency Securities</b>
Fund:			
General	\$ 1,865,631	\$ 8,707	\$ 1,856,924
Road	3,463	3,463	-
Sales Tax	184,823	6,122	178,701
Equipment	6,583	6,583	-
Library	7,120	7,120	-
OCS-Regular	176,715	-	176,715
Total	\$ 2,244,335	\$ 31,995	\$ 2,212,340

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 5 - RECEIVABLES**

The receivables of \$2,930,584, at December 31, 2023, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 383,243	\$ -	\$ 213,050	\$ -	\$ 60,491	\$ 656,784
Parish Road	795,284	-	55,883	-	-	851,167
Library Maintenance	671,423	-	10,400	-	-	681,823
Sales Tax	144,310	-	-	-	-	144,310
Criminal Court	-	-	-	11,862	-	11,862
Office of Community Services	-	37,885	-	-	-	37,885
Other governmental	528,583	-	15,863	1,530	777	546,753
Total	<u>\$ 2,522,843</u>	<u>\$ 37,885</u>	<u>\$ 295,196</u>	<u>\$ 13,392</u>	<u>\$ 61,268</u>	<u>\$ 2,930,584</u>

**NOTE 6 - INTERFUND TRANSFERS AND BALANCES**

The following details interfund transfers for the year ended December 31, 2023:

	General	Transfers out		Total
		American Rescue Plan Act	Office of Community Services	
Transfers in				
General	\$ -	\$ 1,125,000	\$ -	\$ 1,125,000
Parish Road	700,000	-	-	700,000
OHSEP	33,000	-	-	33,000
Office of Community Services	-	-	8,384	8,384
Total	<u>\$ 733,000</u>	<u>\$ 1,125,000</u>	<u>\$ 8,384</u>	<u>\$ 1,866,384</u>

The Road Fund and Office of Homeland Security and Emergency Preparedness Fund (OHSEP) receive annual appropriations from the General Fund.

The following details interfund balances as of December 31, 2023:

Due from	Due to	
	General	
Parish Road	\$ 4,696	
Total	<u>\$ 4,696</u>	

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 7 - CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Capital assets not being depreciated:</b>				
Land:				
Police Jury	\$ 220,570	\$ -	\$ -	\$ 220,570
Library	95,531	-	-	95,531
Office of Community Services	30,000	-	-	30,000
Adjudicated property	19,700	-	-	19,700
Construction in progress	366,960	136,380	-	503,340
Total capital assets not being depreciated	<u>732,761</u>	<u>136,380</u>	<u>-</u>	<u>869,141</u>
<b>Capital assets being depreciated:</b>				
Infrastructure:				
Roads	15,517,189	-	-	15,517,189
Bridges	1,912,668	-	-	1,912,668
Land improvements	15,995	-	-	15,995
Buildings and improvements	4,263,616	-	-	4,263,616
Highway and streets heavy equipment	3,638,863	231,386	(228,956)	3,641,293
Highway and streets other equipment	116,108	29,648	-	145,756
Vehicles	436,200	113,603	-	549,803
Office furniture and equipment	250,841	-	-	250,841
<b>Office of Emergency Preparedness and Homeland Security:</b>				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	13,205	-	-	13,205
<b>Office of Community Services:</b>				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	279,883	80,124	(81,109)	278,898
Office furniture and equipment	4,215	-	-	4,215
<b>Library:</b>				
Building and improvements	3,855,244	-	-	3,855,244
Furniture and equipment	315,165	-	-	315,165
Books and videos	634,969	27,241	(63,765)	598,445
Total capital assets being depreciated	<u>31,424,652</u>	<u>482,002</u>	<u>(373,830)</u>	<u>31,532,824</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 7 - CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure:				
Roads	14,710,667	37,184	-	14,747,851
Bridges	1,550,524	36,674	-	1,587,198
Land improvements	15,995	-	-	15,995
Buildings and improvements	2,078,124	92,850	-	2,170,974
Highway and streets heavy equipment	2,564,656	207,618	(228,956)	2,543,318
Highway and streets other equipment	79,404	7,346	-	86,750
Vehicles	240,662	44,727	-	285,389
Office furniture and equipment	249,899	565	-	250,464
<b>Office of Emergency Preparedness and Homeland Security:</b>				
Vehicles	49,124	-	-	49,124
Office furniture and equipment	51,411	-	-	51,411
Buildings and improvements	8,965	660	-	9,625
<b>Office of Community Services:</b>				
Land improvements	7,800	-	-	7,800
Buildings and improvements	62,156	-	-	62,156
Vehicles	218,888	24,147	(81,109)	161,926
Office furniture and equipment	4,215	-	-	4,215
<b>Library:</b>				
Building and improvements	1,319,274	99,910	-	1,419,184
Furniture and equipment	211,471	17,933	-	229,404
Books and videos	621,855	17,444	(63,765)	575,534
Total accumulated depreciation	<u>24,045,090</u>	<u>587,058</u>	<u>(373,830)</u>	<u>24,258,318</u>
<b>Total capital assets being depreciated, net</b>	<u>7,379,562</u>	<u>(105,056)</u>	<u>-</u>	<u>7,274,506</u>
<b>Total capital assets, net</b>	<u>\$ 8,112,323</u>	<u>\$ 31,324</u>	<u>\$ -</u>	<u>\$ 8,143,647</u>

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

General government	\$ 36,734
Public safety	48,504
Highway & Street	342,086
Health and welfare	24,447
Culture and recreation	135,287
Total	<u>\$ 587,058</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 8 - LONG-TERM OBLIGATIONS**

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
Limited Tax Bonds, Series 2012	\$ 375,000	\$ -	\$ (375,000)	\$ -
Limited Tax Bonds, Series 2020	579,000	-	(64,000)	515,000
Compensated Absences	275,889	105,771	-	381,660
Net Pension (Asset)/Liability - PERS	(743,278)	1,335,276	-	591,998
Net Pension (Asset)/Liability - ROV	26,273	-	(6,342)	19,931
Net Pension (Asset)/Liability - DA	12,985	-	(2,943)	10,042
	<u>\$ 525,869</u>	<u>\$ 1,441,047</u>	<u>\$ (448,285)</u>	<u>\$ 1,518,631</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, the adjustment to compensated absences is for the purpose of adjusting the ending liability for ending pay rates and limitations on the hours for which an employee will be paid.

On August 1, 2012, the Library issued \$2,000,000 Limited Tax Bonds for the remodeling and expansion of the Homer branch of the library. Principal is due in annual installments of \$145,000 to \$190,000 plus interest from 1.1% to 3.35% payable semiannually. The bonds mature March 1, 2024. The Police Jury paid the final payment a year ahead of maturity.

On September 22, 2020, the Police Jury issued \$700,000 Limited Tax Bonds for the reconstructing and rehabilitating a public building including equipment, fixtures and appurtenances. Principal is due in annual installments of \$60,000 to \$82,000 plus interest from 0.99% to 1.97% payable semiannually. The bonds mature March 1, 2030.

The annual requirements to amortize bonds payable at December 31, 2023, are as follows:

	<b>Limited Tax Bonds, Series 2020</b>	
	<b>Principal</b>	<b>Interest</b>
2024	\$ 66,000	\$ 8,358
2025	68,000	7,205
2026	71,000	6,009
2027	73,000	4,767
2028	76,000	3,477
2029-2030	161,000	2,847
Total	<u>\$ 515,000</u>	<u>\$ 32,663</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 9 – RETIREMENT SYSTEMS**

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

All Claiborne 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.

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

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

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

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

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

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

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

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 11.50% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2023, totaled \$125,804.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

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.

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

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

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

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

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

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

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 18.00% of the annual covered payroll. The Police Jury’s contributions to the System for the year ended December 31, 2023, totaled \$2,761.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

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 Attorney’s Retirement System of Louisiana (System)**

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

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

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

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified mounts. 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](http://www.ladars.org).

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 9 – RETIREMENT SYSTEMS (CONTINUED)**

**District Attorney’s Retirement System of Louisiana (System) (Continued)**

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 9.50% of the annual covered payroll. Contributions to the System for the year ended December 31, 2023, totaled \$516.

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 10 - POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Claiborne Parish Police Jury does not provide continuing health care or life insurance benefits for its retired employees.

**NOTE 11 - RISK MANAGEMENT**

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

**NOTE 12 - COMMITMENTS AND CONTINGENCIES**

At December 31, 2023, the police jury had no significant contracts.

The Police Jury is involved in litigation. In consultation with legal counsel, management has concluded that no losses in excess of insurance coverage are expected.

**NOTE 13 - COOPERATIVE ENDEAVOR**

On October 5, 1995, the police jury entered into an agreement with the Louisiana Department of Public Safety and Corrections and the David Wade Correctional Center to provide a parish road site to store police jury equipment and to assist the department and the correctional center in maintaining their existing roads. The police jury agreed to erect an equipment yard for the storage of equipment and materials and to assist in the maintenance and construction of roads at the center when funds are available. The department and the center agreed to allow the police jury to maintain the parish road site on property owned by the center and to allow the police jury to place movable buildings at the site.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 14 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 25, 2024, the date on which the financial statements were available to be issued.

**NOTE 15 – NEW ACCOUNTING STANDARDS**

GASB Statement No. 99, *Omnibus 2022*, was issued April 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* was issued June 2022.- 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.

GASB Statement No. 101, *Compensated Absences* was issued June 2022. 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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 15 – NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 102, *Certain Risk Disclosures*, was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

**Required Supplemental Information (Part II)**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**REQUIRED SUPPLEMENTARY INFORMATION –  
BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS  
FOR THE YEAR ENDED December 31, 2023**

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Preliminary budgets for the ensuing year are prepared by the Secretary-Treasurer prior to November of each year. During November and December, the Finance Committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal during December. During the first week of January prior to its regular meeting, the Police Jury holds a public hearing on the proposed budget in order to receive comments from residents. 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 January meeting (prior to the 15<sup>th</sup>), and a notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements which are used as a tool to control the operations of the Parish. The Secretary-Treasurer presents necessary budget amendments to the Police Jury during the year when, in his judgment, actual operations are differing materially from those anticipated in the original budget. The Jury, during a regular meeting, reviews the proposed amendments, makes changes as necessary, and formally adopts the amendments. The adoption of the amendments is included in Police Jury minutes published in the official journal.

The Police Jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 2023, modified accrual-based budgets were adopted for the General Fund and all special revenue funds except for the Section 8 Fund which has a grant budget. Budgetary comparison schedules include the original budgets and all subsequent amendments.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>BUDGETED AMOUNTS</b>		<b>ACTUAL</b>	<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		<b>WITH FINAL BUDGET</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 432,100	\$ 415,000	\$ 408,211	\$ (6,789)
Sales and use	3,700	2,800	2,910	110
Other taxes				
Severance taxes	1,546,600	1,601,600	1,684,948	83,348
Licenses and permits	110,600	117,100	117,215	115
Intergovernmental funds:				
Federal government grants	500,800	570,200	569,335	(865)
State government grants	500,800	500	485	(15)
State government shared revenue	86,500	126,100	124,059	(2,041)
State government payments in lieu	-	76,700	119,628	42,928
Charges for services	-	-	-	-
Investment earnings	56,800	120,300	119,364	(936)
Rents and royalties	16,900	16,900	16,755	(145)
Other revenues	2,200	2,200	2,034	(166)
<b>Total revenues</b>	<b>3,257,000</b>	<b>3,049,400</b>	<b>3,164,944</b>	<b>115,544</b>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	138,500	140,600	141,592	(992)
Judicial	282,600	274,900	270,473	4,427
Elections	27,900	26,100	29,221	(3,121)
Finance and administrative	383,500	383,400	380,946	2,454
Other general government	302,900	170,600	166,907	3,693
Public safety	437,000	364,800	365,921	(1,121)
Highways and streets	-	-	1,179	(1,179)
Sanitation	500	500	-	500
Utilities	645,900	353,900	357,394	(3,494)
Health and welfare	104,400	4,400	3,853	547
Culture and recreation	7,000	6,000	5,000	1,000
Economic development and assistance	55,600	55,600	55,250	350
Debt service	73,500	73,500	73,463	37
Capital outlay	2,500	27,500	-	27,500
<b>Total expenditures</b>	<b>2,461,800</b>	<b>1,881,800</b>	<b>1,851,199</b>	<b>30,601</b>
Excess of revenues over expenditures	795,200	1,167,600	1,313,745	84,943
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Proceeds from the sale of assets	-	23,800	24,150	350
Operating transfers out	(933,000)	(733,100)	(733,000)	100
<b>Total other financing sources (uses)</b>	<b>(933,000)</b>	<b>(709,300)</b>	<b>(708,850)</b>	<b>450</b>
<b>Net change in fund balance</b>	<b>(137,800)</b>	<b>458,300</b>	<b>604,895</b>	<b>146,595</b>
Fund balance at beginning of year	7,227,161	5,561,094	5,561,095	1
<b>Fund balance at end of year</b>	<b>\$ 7,089,361</b>	<b>\$ 6,019,394</b>	<b>\$6,165,990</b>	<b>\$ 146,596</b>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND RECONCILIATION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Revenues - budget basis	\$ 3,164,944
ARPA funds reported in separate fund	(159,283)
OHSEP funds reported in separate fund	<u>(26,052)</u>
Revenues per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 2,979,609</u>
Expenditures - budget basis	\$ 1,851,199
ARPA funds reported in separate fund	-
OHSEP funds reported in separate fund	<u>(26,052)</u>
Expenditures per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 1,825,147</u>
Other sources (uses) - budget basis	\$ (708,850)
ARPA funds reported in separate fund	<u>1,125,000</u>
Other sources (uses) - per Statement of Revenues, Expenditures, and Change in Fund Balance	<u>\$ 416,150</u>
Net change in fund balance - budget basis	\$ 604,895
Net revenue (expenditures) reported in separate fund	<u>965,717</u>
Net change in fund balance per Statement of Revenues, Expenditures, and Changes in Fund Balance	<u>\$ 1,570,612</u>



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - PARISH ROAD SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 893,000	\$ 850,000	\$ 923,702	\$ 73,702
Licenses and permits	5,500	4,500	2,550	(1,950)
Intergovernmental funds:				
State government grants	300,000	616,000	620,175	4,175
State government shared revenue	37,000	37,000	34,059	(2,941)
Charges for services	15,500	41,300	38,864	(2,436)
Fines and forfeitures	2,000	1,000	-	(1,000)
Investment earnings	2,700	4,800	5,006	206
Rents and royalties	25,000	13,000	12,025	(975)
Other revenues	100	100	-	(100)
Total revenues	<u>1,280,800</u>	<u>1,567,700</u>	<u>1,636,381</u>	<u>68,681</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	<u>2,185,800</u>	<u>2,167,900</u>	<u>2,180,367</u>	<u>(12,467)</u>
Excess of revenues over expenditures	<u>(905,000)</u>	<u>(600,200)</u>	<u>(543,986)</u>	<u>81,148</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	900,000	700,000	700,000	-
Proceeds from insurance	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>905,000</u>	<u>705,000</u>	<u>700,000</u>	<u>(5,000)</u>
<b>Net change in fund balance</b>	-	104,800	156,014	51,214
Fund balance at beginning of year	<u>898,350</u>	<u>682,861</u>	<u>682,860</u>	<u>(1)</u>
<b>Fund balance at end of year</b>	<u>\$ 898,350</u>	<u>\$ 787,661</u>	<u>\$ 838,874</u>	<u>\$ 51,213</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - LIBRARY MAINTENANCE SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 729,000	\$ 700,000	\$ 780,037	\$ 80,037
Penalties and interest on delinquent taxes	-	200	303	103
Intergovernmental funds:				
State government shared revenue	17,000	16,500	15,530	(970)
Charges for services	8,500	8,500	8,817	317
Investment earnings	4,700	8,300	8,457	157
Contributions and donations from private source	5,200	6,200	6,725	525
Other revenues	-	-	6	6
Total revenues	<u>764,400</u>	<u>739,700</u>	<u>819,875</u>	<u>80,175</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	616,400	688,200	735,857	(47,657)
Debt service	387,500	381,100	381,050	50
Capital outlay	3,077,800	167,700	163,622	4,078
Total expenditures	<u>4,081,700</u>	<u>1,237,000</u>	<u>1,280,529</u>	<u>(43,529)</u>
Excess of revenues over expenditures	<u>(3,317,300)</u>	<u>(497,300)</u>	<u>(460,654)</u>	<u>123,704</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the issuance of debt	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balance</b>	(317,300)	(497,300)	(460,654)	36,646
Fund balance at beginning of year	<u>1,153,570</u>	<u>1,137,596</u>	<u>1,137,595</u>	<u>(1)</u>
<b>Fund balance at end of year</b>	<u>\$ 836,270</u>	<u>\$ 640,296</u>	<u>\$ 676,941</u>	<u>\$ 36,645</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SALES TAX SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Taxes:				
Sales and use	\$ 797,000	\$ 866,000	\$ 899,008	\$ 33,008
Investment earnings	3,600	24,900	32,045	7,145
Total revenues	<u>800,600</u>	<u>890,900</u>	<u>931,053</u>	<u>40,153</u>
<b>EXPENDITURES</b>				
Current:				
Sanitation	<u>790,600</u>	<u>809,900</u>	<u>809,454</u>	<u>446</u>
<b>Net change in fund balance</b>	10,000	81,000	121,599	40,599
Fund balance at beginning of year	<u>897,198</u>	<u>876,220</u>	<u>876,219</u>	<u>(1)</u>
<b>Fund balance at end of year</b>	<u>\$ 907,198</u>	<u>\$ 957,220</u>	<u>\$ 997,818</u>	<u>\$ 40,598</u>

## **Other Supplemental Schedules**

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS –  
COMBINING SCHEDULES – FUND DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Building Maintenance Fund**

The Building Maintenance Fund is funded by an ad valorem tax and state revenue sharing funds and is used to maintain and repair parish-owned buildings, such as the courthouse, jail, police jury office, clerk of court's office, office of community services, and the parish health unit.

**Equipment Fund**

The purpose of the Equipment Fund is to purchase new equipment to maintain and construct parish roads. It is funded by ad valorem taxes and interest earned on investments.

**Juvenile Maintenance Fund**

The Juvenile Maintenance Fund accounts for court costs of ten dollars per case, assessed by the district court in criminal cases. The funds are used for the housing of juvenile offenders.

**Office of Homeland Security and Emergency Preparedness**

The Office of Homeland Security and Emergency Preparedness accounts for grants from the federal, state and local governments and operating transfers from the police jury's General Fund. Funding is used to assess the parish's emergency response and security needs and then implement programs and acquire equipment to address those needs.

**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.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2023**

<b>ASSETS</b>	<b>BUILDING</b>		<b>JUVENILE</b>		<b>OFFICE OF HOMELAND SECURITY AND EMERGENCY</b>	<b>WITNESS</b>	<b>TOTAL</b>
	<b>MAINTENANCE</b>	<b>EQUIPMENT</b>	<b>MAINTENANCE</b>	<b>PREPAREDNESS</b>	<b>FEE</b>		
Cash and cash equivalents	\$ 118,389	\$ 371,507	\$ 185,765	\$ 214,385	\$ 57,693	\$ 947,739	
Investments	-	6,583	-	-	-	6,583	
Receivables	310,307	234,139	1,530	-	777	546,753	
<b>TOTAL ASSETS</b>	<b>\$ 428,696</b>	<b>\$ 612,229</b>	<b>\$ 187,295</b>	<b>\$ 214,385</b>	<b>\$ 58,470</b>	<b>\$ 1,501,075</b>	
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>							
Liabilities:							
Accounts, salaries and other payables	\$ 42,880	\$ 38,671	\$ -	\$ -	\$ -	\$ 81,551	
Deferred inflows:							
Unavailable ad valorem tax revenue	28,012	21,132	-	-	-	49,144	
Restricted fund balances	357,804	552,426	187,295	214,385	58,470	1,370,380	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<b>\$ 428,696</b>	<b>\$ 612,229</b>	<b>\$ 187,295</b>	<b>\$ 214,385</b>	<b>\$ 58,470</b>	<b>\$ 1,501,075</b>	

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023

	BUILDING MAINTENANCE	EQUIPMENT	JUVENILE MAINTENANCE	OFFICE OF HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	WITNESS FEE	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 349,063	\$ 263,376	\$ -	\$ -	\$ -	\$ 612,439
Penalties and interest on delinquent taxes	135	-	-	-	-	135
Intergovernmental funds:						
Federal government grants	-	-	-	26,052	-	26,052
State government shared revenue	12,874	10,056	-	-	-	22,930
Charges for services	-	-	-	-	5,483	5,483
Fines and forfeitures	-	-	8,970	-	-	8,970
Investment earnings	3,600	9,852	2,317	5,889	689	22,347
Total revenues	<u>365,672</u>	<u>283,284</u>	<u>11,287</u>	<u>31,941</u>	<u>6,172</u>	<u>698,356</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Judicial	51,714	-	7,659	-	301	59,674
Elections	7,447	-	-	-	-	7,447
Other general government	313,152	-	-	-	-	313,152
Public safety	38,590	-	-	58,254	-	96,844
Highways and streets	50,503	70,122	-	-	-	120,625
Health and welfare	20,632	-	-	-	-	20,632
Capital outlay	-	374,637	-	-	-	374,637
Total expenditures	<u>482,038</u>	<u>444,759</u>	<u>7,659</u>	<u>58,254</u>	<u>301</u>	<u>993,011</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(116,366)</u>	<u>(161,475)</u>	<u>3,628</u>	<u>(26,313)</u>	<u>5,871</u>	<u>(294,655)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	33,000	-	33,000
Proceeds from the sale of assets	-	76,100	-	-	-	76,100
Proceeds from insurance	-	50,229	-	-	-	50,229
Total other financing sources	<u>-</u>	<u>126,329</u>	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>159,329</u>
<b>Net change in fund balances</b>	(116,366)	(35,146)	3,628	6,687	5,871	(135,326)
Fund balances at beginning of year	474,170	587,572	183,667	207,698	52,599	1,505,706
<b>Fund balances at end of year</b>	<u>\$ 357,804</u>	<u>\$ 552,426</u>	<u>\$ 187,295</u>	<u>\$ 214,385</u>	<u>\$ 58,470</u>	<u>\$ 1,370,380</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**COMBINING SCHEDULES – OFFICE OF COMMUNITY SERVICES –  
PROGRAM DESCRIPTIONS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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The Claiborne Parish Office of Community Services is reported as a special revenue fund of Claiborne Parish Police Jury. The following schedules report the transactions of the various programs administered by the Office of Community Services. A description of the various programs is as follows:

**General Fund**

The General program accounts for the general operations of the Office of Community Services. Funding is provided by local grants, interest earned on deposits, operating transfers from other programs and other miscellaneous local revenue sources.

**Community Services Block Grant (CSBG) Fund**

The Community Services Block Grant (CSBG) accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Labor. The funds are allocated to provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community.

**Energy Fund**

The Energy Fund accounts for funds provided by the United States Department of Health and Human Services through the Louisiana Department of Social Services and are allocated to assist low-income households with energy related utility fees.

**Federal Emergency Management Act Fund**

The Federal Emergency Management Act (FEMA) Fund accounts for funds provided by the Federal Emergency Management Agency. The purpose of the program is to supplement and expand ongoing efforts to provide shelter, food, and supportive services for needy families and individuals.

**Transportation Fund**

The Transportation Fund accounts for Section 18 funds which are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development and are used to provide financial assistance for public transportation in non-urbanized areas.

**Fares Fund**

The Fares Fund accounts for fees received in the transportation program. Revenues of the fund are used to provide the local matching share for purchases of transportation vehicles.



**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2023**

<b>ASSETS</b>	<b>GENERAL</b>	<b>CSBG</b>	<b>ENERGY</b>	<b>FEMA</b>	<b>TRANS- PORTATION</b>	<b>FARES</b>	<b>TOTAL</b>
Cash and equivalents	\$ 24,419	\$ 10,445	\$ 6,354	\$ 2	\$ 139,605	\$ 13,067	\$ 193,892
Investments	-	176,715	-	-	-	-	176,715
Receivables	-	11,930	4,454	-	21,499	-	37,883
Due from other funds	34,737	-	-	-	-	-	34,737
<b>TOTAL ASSETS</b>	<u>\$ 59,156</u>	<u>\$ 199,090</u>	<u>\$ 10,808</u>	<u>\$ 2</u>	<u>\$ 161,104</u>	<u>\$ 13,067</u>	<u>\$ 443,227</u>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts, salaries, and other payables	\$ 10,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,012
Due to other funds	-	3,051	8,619	-	23,067	-	34,737
Total liabilities	<u>10,012</u>	<u>3,051</u>	<u>8,619</u>	<u>-</u>	<u>23,067</u>	<u>-</u>	<u>44,749</u>
Fund balances:							
Restricted fund balances	49,144	196,039	2,189	2	138,037	13,067	398,478
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 59,156</u>	<u>\$ 199,090</u>	<u>\$ 10,808</u>	<u>\$ 2</u>	<u>\$ 161,104</u>	<u>\$ 13,067</u>	<u>\$ 443,227</u>

Interfund balances which are internal to the Office of Community Services have been eliminated in the upper level financial statements.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS - OFFICE OF COMMUNITY SERVICES -  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>GENERAL</b>	<b>CSBG</b>	<b>ENERGY</b>	<b>FEMA</b>	<b>TRANS- PORTATION</b>	<b>FARES</b>	<b>TOTAL</b>
<b>Revenues:</b>							
<b>Intergovernmental funds:</b>							
Federal government grants	\$ -	\$ 86,204	\$ 32,022	\$ -	\$ 168,232	\$ -	\$ 286,458
State government grants	-	-	-	-	962	-	962
Charges for services	-	-	-	-	112,709	5,063	117,772
Investment earnings	233	211	58	-	1,250	126	1,878
Rents and royalties	3,236	2,098	-	-	-	-	5,334
Contributions and donations from private sources	5,500	5,293	-	-	-	-	10,793
Other revenues	30	110	-	-	912	-	1,052
<b>Total revenues</b>	<b>8,999</b>	<b>105,440</b>	<b>32,080</b>	<b>-</b>	<b>284,065</b>	<b>5,189</b>	<b>435,773</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Health and welfare	11,196	94,824	32,635	-	235,271	-	373,926
Capital outlay	-	-	-	-	69,067	11,057	80,124
<b>Total expenditures</b>	<b>11,196</b>	<b>94,824</b>	<b>32,635</b>	<b>-</b>	<b>304,338</b>	<b>11,057</b>	<b>454,050</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,197)</b>	<b>10,616</b>	<b>(555)</b>	<b>-</b>	<b>(20,273)</b>	<b>(5,868)</b>	<b>(18,277)</b>
<b>Other financing sources (uses):</b>							
Operating transfers in	8,041	343	-	-	-	-	8,384
Proceeds from the sale of assets	-	-	-	-	7,200	-	7,200
Operating transfers out	-	(8,041)	-	-	(343)	-	(8,384)
<b>Total other financing sources (uses)</b>	<b>8,041</b>	<b>(7,698)</b>	<b>-</b>	<b>-</b>	<b>6,857</b>	<b>-</b>	<b>7,200</b>
<b>Net change in fund balances</b>	<b>5,844</b>	<b>2,918</b>	<b>(555)</b>	<b>-</b>	<b>(13,416)</b>	<b>(5,868)</b>	<b>(11,077)</b>
Fund balances (deficits) at beginning of year	43,300	193,121	2,744	2	151,453	18,935	409,555
<b>Fund balances (deficits) at end of year</b>	<b>\$ 49,144</b>	<b>\$ 196,039</b>	<b>\$ 2,189</b>	<b>\$ 2</b>	<b>\$ 138,037</b>	<b>\$ 13,067</b>	<b>\$ 398,478</b>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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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 \$700 per month and the other jurors receive \$600 per month.

	<u>District</u>	<u>Compensation</u>
James Laird	One	\$ 7,200
Mark Furlow	Two	7,200
Kevin Gray	Three	7,200
Mary McDaniel	Four	7,200
Paul Cook	Five	7,200
Scott Davidson, President	Six	8,400
Joseph Merritt	Seven	7,200
Tommy Sanders	Eight	7,200
Carrell "Gil" Dowies	Nine	7,200
Willie Young, Sr.	Ten	7,200
Total		<u>\$ 73,200</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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The schedule of compensation, benefits, reimbursements, and other payments paid to or on behalf of the agency head (secretary-treasurer) is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature. These expenditures are included in the general government – financial and administrative expenditures of the General Fund.

**Dwayne Woodard, Secretary-Treasurer**

Salary:	
Secretary - Treasurer salary	\$ 109,038
Criminal Court admin fee	1,800
Benefits:	
Health insurance	9,683
Retirement - PERS	12,282
Medicare	1,536
Workers' Compensation Insurance	137
Reimbursements:	
Cell phone	720
Mileage	249
Other items paid on behalf of Secretary-Treasurer:	
Dues	735
Registration fees	375
	<u>\$ 136,555</u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

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

	<b>First Six Month Period Ended 06/30/23</b>	<b>Second Six Month Period Ended 12/31/23</b>
<b>Receipts From:</b>		
Bienville Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	124,039	135,365
Claiborne Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	35,101	24,990
Claiborne Parish Sheriff - Witness Fee Fund - Costs/Fees	3,454	2,029
Claiborne Parish Sheriff - Juvenile Maint Fund - Cost/Fees	5,090	3,880
Jackson Parish Sheriff - Criminal Court Fund - Criminal Fines - Other	139	-
LA Department of Public Safety - Criminal Court Fund - Criminal Fines - Other	500	550
2nd JDC District Attorney - Criminal Court Fund - Asset Forfeitures	277	-
2nd JDC District Attorney - Criminal Court Fund - Bond Forfeitures	625	-
<b>Total Receipts</b>	<b>169,225</b>	<b>166,814</b>
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity #</i>	<i>Name of Grant - Grant ID No.</i>	<i>Federal Expenditures</i>
<b>Housing Voucher Cluster-Cluster</b>					
<b>Department of Housing and Urban Development</b>					
Section 8 Housing Choice Vouchers	14.871				460,064
<b>Other Programs (Treated individually for major program determination)</b>					
<b>Department of Housing and Urban Development</b>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	Division of Administration	2000620373	LCDBG--B-15-DC-22-0001	322,466
<b>Department of the Interior</b>					
Total Formula Grants for Rural Areas and Tribal Transit Program					168,232
<i>Total Department of Transportation</i>					<u>168,232</u>
<b>Department of the Treasury</b>					
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027				2,125,000
<b>Department of Health and Human Services</b>					
Low Income Household Water Assistance Program	93.499	Louisiana Housing Corporation	780433061	CAA--2101LALWC5	0
Low Income Household Water Assistance Program	93.499	Louisiana Housing Corporation	780433061	ARP--2101LALWC6	3,005
Total Low Income Household Water Assistance Program					<u>3,005</u>
Low-Income Home Energy Assistance	93.568	Louisiana Housing Corporation		2301LALIEA	29,017
Low-Income Home Energy Assistance	93.568	Louisiana Housing Corporation		2301LALIEE	0
Total Low-Income Home Energy Assistance					<u>29,017</u>
Community Services Block Grant	93.569	LA Workforce Commission		CSBG--2022-2024	36,577
<i>Total Department of Health and Human Services</i>					<u>118,225</u>
<b>Department of Homeland Security</b>					
Emergency Management Performance Grants	97.042	Office of HS & Emergency Preparedness	EMT-2022-EP-00003-S01		26,052
<b>Total Other Programs (Treated individually for major program determination)</b>					<u>2,813,846</u>
<b>Total Expenditures of Federal Awards</b>					<u><u>\$ 3,273,910</u></u>

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTES:**

**General**

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Claiborne Parish Police Jury as defined in Note 1 to the financial statements. All federal award programs received directly from federal agencies, as well as federal awards through other government agencies, are included on the schedule.

**Basis of Accounting**

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the financial statements.

**Reconciliation to Federal Grant Revenues**

Federal expenditures	\$ 3,273,910
Section 8 expenditures	(460,064)
ARPA expenditures	(2,125,000)
Unexpended ARPA Revenues	159,283
Section 8 admin fee	7,663
Section 8 revenues	<u>409,915</u>
Federal revenues	<u>\$ 1,265,707</u>

**Relationship to Federal Financial Reports**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**Federal Awards**

For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures. Federal awards do not include the Police Jury's operating income from rents or investment (or other non-federal source).

**Indirect Cost Rate**

The Police Jury has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance, when applicable. No indirect costs were reported for 2023.

## **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 the  
**Claiborne Parish Police Jury**  
Homer, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Claiborne Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Claiborne Parish Police Jury's basic financial statements, and have issued our report thereon dated June 25, 2024.

**Report on Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Claiborne Parish Police Jury'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Claiborne Parish Police Jury  
Independent Auditor's Report Required by  
*Government Auditing Standards*  
December 31, 2023

**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 Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 25, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Members of the  
**Claiborne Parish Police Jury**  
Homer, Louisiana

**Report on Compliance for Major Federal Program**

***Opinion on Major Federal Program***

We have audited Claiborne Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Claiborne Parish Police Jury's major federal program for the year ended December 31, 2023. Claiborne Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Claiborne Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

***Basis for Opinion on Major Federal Program***

We conducted our audit of compliance 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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Claiborne Parish Police Jury and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Claiborne Parish Police Jury's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Claiborne Parish Police Jury's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Claiborne Parish Police Jury's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Claiborne Parish Police Jury's compliance with the requirements of each major federal program as a whole.

Claiborne Parish Police Jury  
Independent Auditor's Report Required by *Uniform Guidance*  
December 31, 2023

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Claiborne Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Claiborne Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Claiborne Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report 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 Louisiana Legislative Auditor as a public document.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 25, 2024

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**A. SUMMARY OF AUDIT RESULTS**

1. The police jury issues primary government financial statements. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Parish 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. No significant deficiencies or material weaknesses 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. No instances of noncompliance material to the financial statements of the Claiborne Parish Police Jury were disclosed during the audit and 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*.
4. No material weaknesses in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the *Uniform Guidance*.
5. The auditor's report on compliance for the major federal award program for Claiborne Parish Police Jury expresses an unmodified opinion on the major federal program.
6. The program tested as a major program was: United States Department of Treasury (Assistance Listing Number 20.127).
7. The threshold used for distinguishing between Type A and B programs was \$750,000.
8. Claiborne Parish Police Jury was determined not to be a low-risk auditee.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings are reported.

**C. FINDINGS - SINGLE AUDIT**

No findings are reported.

**CLAIBORNE PARISH POLICE JURY  
HOMER, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**No prior year findings were reported.**

# Claiborne Parish Police Jury

P.O. Box 270  
Homer, Louisiana 71040-0270  
318-927-2222 318-927-2727 fax

June 25, 2024

**Bosch & Statham, LLC**  
Ruston, Louisiana

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA's statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2023 through December 31, 2023**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas.

Yes  No

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes  No

3. For the fiscal period **January 1, 2023 through December 31, 2023**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes  No

4. We are responsible for selecting the criteria and procedures and for determining that such criteria and procedures are appropriate for our purposes.

Yes  No

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.



Yes  No

6. We have disclosed to you all known matters contradicting the results of the procedures performed in C/C areas.

Yes  No

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2023 through December 31, 2023** and between **December 31, 2023, and June 25, 2024**, including any actual, suspected, or alleged fraud.

Yes  No

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2023, and June 25, 2024**.

Yes  No

9. 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

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

Yes  No

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

Yes  No

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

Yes  No

13. 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

14. We represent that the listing of all active credit cards, bank debit cards, fuel cards, and purchase (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

15. 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

16. 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

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

Yes  No

18. 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

19. 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

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

Yes  No

21. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes  No

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

Yes  No

23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.

Yes  No

24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.

Yes  No

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

Yes  No


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

Yes  No

27. We have disclosed to you all known events that have occurred subsequent to **December 31, 2023**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.

Yes  No

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

Signature  Date June 28, 2024

Dwayne R. Woodard, Secretary- Treasurer \_\_\_\_\_

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Claiborne Parish Police Jury  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023, through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity 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, 2023, through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**1) Written Policies and Procedures**

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- 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 policies for the Police Jury, the Library, and the Office of Community Services (OCS).*

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

*We noted the required elements in all policies.*

*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 Jury's policy did not include elements (1) or (2). OCS opted to follow the Jury's policy with element (3) being specific to OCS personnel. The Library's policy did not include elements (3) or (5).*

*Exceptions: See above.*

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



- iii) **Disbursements**, including processing, reviewing, and approving.

*We noted the required elements in all policies.*

*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 Jury's policy did not include preparing of the deposits or management's actions to determine completion. OCS's policy did not include the recording of receipts or management's actions. The Library's policy included all required elements.*

*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 rates of pay or approval and maintenance of pay rate schedules.

*The Jury and OCS's policies did not include elements (2) and (3). The Library's policy included all required elements.*

*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 Jury's policy did not include elements (1), (2), or (5). The OCS's policy included all required elements. The Library's policy did not include elements (1) or (2).*

*Exceptions: See above.*

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

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

*We noted the required elements in all policies.*

*Exceptions: None.*

CLAIBORNE PARISH POLICE JURY  
Homer, Louisiana  
Accountant's Report on SAUPs – 2023

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

*The Jury's policy did not include elements (2) or (4). The OCS's policy did not include elements (2) or (5). The Library's policy did not include element (5).*

*Exceptions: See above.*

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

- 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 Jury's policy did not include any of the required elements. The OCS's policy did not include elements (3) and (4). The Library's policy did not include elements (3) or (4).*

*Exceptions: See above.*

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

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

*The Jury's policy included all required elements. We noted no such policy for the OCS. The Library's policy did not include element (3).*

*Exceptions: See above.*

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

- 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 Jury's and Library's policies included all required elements. Noted no such policy for the OCS.*

*Exceptions: See above.*

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

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

*The Jury's policy included all required elements. We noted no such policy for the OCS. The Library's policy did not include element (3).*

*Exceptions: See above.*

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

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

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- 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 reviewed the board 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. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*We noted no exceptions.*

- 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 report and observed a positive unrestricted 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 observed no prior year findings.*

**3) Bank Reconciliations**

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- 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 and management's representation the listing is complete. We selected the main operating account and four additional accounts. We selected one month from the fiscal period and obtained the related documentation.*

- 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);

*We noted no exceptions.*

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

*We noted one exception.*

*Exceptions: One account showed no evidence of review.*

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

- 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.

*We noted one exception.*

*Exceptions: One account showed no evidence of research of stale items dating back to 2016.*

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

**4) Collections (excluding electronic funds transfers)**

---

- 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 and management's representation the listing is complete. We selected all deposit sites listed.*

*Exceptions: None*



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

*For each site, we obtained a listing of collection locations and management's representation the listing is complete. We obtained the written policies and procedures.*

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

*We noted the police jury office staff collects only money orders and checks. The bus drivers collect cash for fares on board their transportation vehicles. The drivers do not utilize cash drawers/registers. The office staff of OCS does not collect any funds. The employees at the library do share the only cash register.*

*Exceptions: See above.*

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

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

*The Police Jury Assistant Treasurer can collect payments and is responsible for preparing and making deposits. The Secretary-Treasurer codes and reconciles the collections. We noted no exceptions at OCS. The Librarian prepares deposits for one bank account, makes deposits, and collects cash and other payments.*

*Exceptions: See above.*

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

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

*The Police Jury Assistant Treasurer collects payments and posts deposits. The Secretary-Treasurer reconciles the collections. We noted no exceptions at the OCS. We noted the librarian is tasked with posting the deposits for the fines and also collects cash and other payments.*

*Exceptions: See above.*

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

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

*See procedure #4B 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 that the bond or insurance policy for theft was in force during the fiscal period.

*We obtained a copy of entity's security bonds. We noted the bonds were in force during the fiscal period.*

*Exceptions: None*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, 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 selected two deposits for the accounts selected under procedure #3A. We noted two of the five accounts selected had no deposits during the selected or subsequent months. We obtained the supporting documentation for a total of six deposits.*

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

*We noted no receipts were used for the selected deposits.*

*Exceptions: See above.*

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

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

*We noted three exceptions.*

*Exceptions: See above.*

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

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

*We noted one exception.*

*Exceptions: See above.*

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

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- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*We noted five exceptions.*

*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 noted no exceptions.*

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

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

*We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. The Police Jury has four disbursement locations.*

*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, then 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 written policies and procedures relating to job duties for employees at the Police Jury. We obtained an understanding of employee job duties for OCS and the Library.*

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

*We noted at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.*

*Exceptions: None*

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

*We noted there are at least two employees at all locations involved in processing and approving payments to vendors.*

*Exceptions: None*

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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 employees at all disbursement locations who process payments are allowed to add/modify vendor files.*  
*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; and  
*We noted employees who sign checks at all disbursement locations give those checks back to the employee who processed them for mailing.*  
*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.  
*The Secretary-Treasurer has the authority to authorize electronic disbursements.*  
*Exceptions: None*
- C. For each location selected under procedure #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 the entity's non-payroll disbursement transaction population and management's representation that the listing is complete. We randomly selected five disbursements for each location and obtained the supporting documentation for each.*
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and  
*We noted no exceptions.*
  - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.  
*We noted no exceptions.*

- 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.

*We noted no electronic payment in the main operating account during the year.*

*Exceptions: None*

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

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

*We obtained a listing and management's representation the listing is complete.*

*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 selected five cards from the listing and selected a monthly statement. Upon receipt of the statements, we were informed two of the cards selected were not active during the month selected. According to the AP clerk, the card issuers cancelled the cards due to inactivity.*

- 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 three cards tested, we noted one card showed no evidence of approval while the other two cards were approved by the authorized card holder.*

*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 such charges.*

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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). 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.

*For the three cards tested, we selected up to ten transactions per card totaling twenty-five transactions and obtained the supporting documentation.*

- (1) We noted nine exceptions.*
- (2) We noted fourteen exceptions.*
- (3) We noted no such charges.*

*We noted no such documentation.*

*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 a listing and management's representation the listing is complete. We selected five reimbursements and obtained the supporting documentation.*

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));  
*We noted no exceptions.*
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;  
*We noted no exceptions.*
- 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.*
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.  
*We noted no exceptions.*



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 from management. The only contract listed was not initiated or renewed during the current 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. See procedure #8A.*

- 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);

*Not applicable. See procedure #8A.*

- 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. See procedure #8A.*

- 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.

*Not applicable. See procedure #8A.*

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 management's representation it is complete. We selected five employees/officials and obtained the related documentation. We noted one employee selected was not employed during the testing period. We noted no exceptions for the remaining four.*

*Exceptions: None*

- 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 one pay period and obtained the related documentation. We noted one employee selected was not employed during the pay period tested.*

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- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);  
*We noted no exceptions.*
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;  
*We noted two exceptions.*  
*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 one exception.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan.*
  - 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 and management's representation the listing is complete. We selected two employees and obtained the related documentation. We noted no exceptions for one of the employees selected and agreed the paid rate to the authorized. For the second employee, we noted a difference in hours paid and hours owed. Per management, this was an error in the balance made prior to this fiscal period. We agreed to the paid rate to the authorized.*  
*Exceptions: None.*
- 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.*  
*Exceptions: None*



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 employees/officials from procedure #9A, we obtained the required documentation.*

- 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 one exception.*

- 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 to the policy were made during the fiscal period.*

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

*We obtained a listing from management and management's representation the listing is complete. We selected one of the bond/notes listed and obtained the related documentation. We noted no exceptions.*

*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 no new debt instruments.*

- 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).

*We obtained a listing from management and management's representation that it is complete. We selected one of the debt instruments listed and obtained the related documentation. We noted no exceptions.*

*Exceptions: None*

**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 no misappropriations.*

- 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.

*We observed the required notice posted on the premises and the entity's website.*

*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.

*We noted no exceptions.*

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- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
1. Hired before June 9, 2020 - completed the training; and
  2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We noted one exception.*

*Exceptions: Of the two employees required to have the training, one did not have the required training; however, they have since completed the training in 2024.*

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

**14) 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 those selected under procedure #9A, we obtained the required documentation. We noted one exception.*

*Exceptions: See above.*

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

- 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).

*We observed the policy and complaint procedure on the entity's website.*

*Exceptions: None*

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- 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 reports for police jury, office of community services, and library. We noted no exceptions with all reports.*

*Exceptions: None.*

We were engaged by the Entity 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 Entity 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  
June 25, 2024

Scott Davidson  
President

Dwayne R. Woodard  
Secretary-Treasurer

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June 25, 2024

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## Management's Response to the Independent Accountant's Report on Applying Agreed-Upon Procedures (Statewide AUPs)

The Claiborne Parish Police Jury will consider the auditor's comments and will act as considered necessary on the 2023 exceptions that were noted. However, due to limited funds and staff it may not be feasible to implement all best practices.

The Claiborne Parish Police Jury will continue to strive to improve its policies, procedures, and compliance under the Statewide AUPs to lower its exposure to fraud, theft, and misappropriation.

As stated in prior years, while the management of the CPPJ understands the LA Legislative Auditor's intent and purpose behind these AUPs and agrees that all steps should be taken to prevent malfeasance and misappropriation of public funds, the CPPJ still feels that an undue financial burden is being placed on the smaller parishes, municipalities and other governmental districts/entities that have very limited financial resources and a very small administrative staff.

We hope that the Louisiana Legislature and the Legislative Auditor's Office will try to formulate a less burdensome and more cost-effective solution that is based on either the population of the parish/municipality or total budgeted expenditures per year.

CLAIBORNE PARISH POLICE JURY



Dwayne R. Woodard  
Secretary-Treasurer