

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2021**

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Caldwell Parish Police Jury, as of December 31, 2021, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 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 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 Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The effects of not including the Police Jury's legally separate component units on the aggregate discretely presented component units and the aggregate remaining fund information has not been determined.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 GAAS 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 GAAS, 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 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 Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The combining nonmajor fund financial statements; the schedule of compensation paid police jurors; the Schedule of Compensation, Benefits, Reimbursements, and other Payments to Agency Head (President); and the Justice System Funding Schedule – Receiving Entity, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the listed supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2022 on our consideration of the 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 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 the Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
November 22, 2022

Basic Financial Statements

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2021**

ASSETS

Cash and cash equivalents	\$ 11,919,043
Receivables	2,107,789
Internal balances	506,737
Capital assets, net of accumulated depreciation	27,500,985
Net pension asset	<u>220,757</u>
Total assets	<u>42,255,311</u>

DEFERRED OUTFLOWS

Pension related	<u>170,116</u>
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LIABILITIES

Accounts, salaries, and other payables	857,005
Due to other agencies	276,252
Compensated absences payable	214,005
Net pension liability	<u>18,758</u>
TOTAL LIABILITIES	<u>1,366,020</u>

DEFERRED INFLOWS

Pension related	<u>541,394</u>
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NET POSITION

Net investment in capital assets	27,500,985
Restricted	11,120,431
Unrestricted	<u>1,896,597</u>
TOTAL NET POSITION	<u>\$ 40,518,013</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,093,478	\$ 209,109	\$ 1,406,670	\$ -	\$ 522,301
Public safety	512,268	274,621	75,667	-	(161,980)
Public works	3,542,100	34,531	180,079	80,700	(3,246,790)
Health and welfare	234,447	-	142,366	-	(92,081)
Culture and recreation	286,973	7,905	5,510	611,490	337,932
Economic development and assistance	313,707	-	-	-	(313,707)
Transportation	27,606	-	-	22,763	(4,843)
Total governmental activities	<u>\$ 6,010,579</u>	<u>\$ 526,166</u>	<u>\$ 1,810,292</u>	<u>\$ 714,953</u>	<u>(2,959,168)</u>
General revenues:					
Property taxes levied for:					
General purposes					466,580
Public works					499,541
Health and welfare					261,013
Culture and recreation					324,279
Sales and use taxes levied for:					
General purposes					338,826
Public works					2,033,007
Other taxes, penalties and interest					12,995
Unrestricted investment earnings					32,237
Other revenues					29,881
Total general revenues					<u>3,998,359</u>
Change in net position					1,039,191
Net position at beginning of year					<u>39,478,822</u>
Net position at end of year					<u>\$ 40,518,013</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2021

	GENERAL	ROAD MAINTENANCE	INDUS TRIAL OPERATIONS	RECREATION	SOLID WAS TE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS											
Cash and cash equivalents	\$ 1,678,400	\$ 401,269	\$ 893,038	\$ 1,224,075	\$ 3,093,537	\$ 1,817,723	\$ 26,281	\$ 40	\$ 799,949	\$ 1,984,731	\$ 11,919,043
Receivables	587,319	605,132	-	356,032	-	-	71,541	-	-	487,765	2,107,789
Due from other funds	112,972	41,275	-	-	352,490	750,000	-	-	-	-	1,256,737
TOTAL ASSETS	<u>\$ 2,378,691</u>	<u>\$ 1,047,676</u>	<u>\$ 893,038</u>	<u>\$ 1,580,107</u>	<u>\$ 3,446,027</u>	<u>\$ 2,567,723</u>	<u>\$ 97,822</u>	<u>\$ 40</u>	<u>\$ 799,949</u>	<u>\$ 2,472,496</u>	<u>\$ 15,283,569</u>
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ 100,331	\$ 31,119	\$ 180,907	\$ 15,616	\$ 55,176	\$ 297,846	\$ 71,541	\$ -	\$ -	\$ 78,651	\$ 831,187
Salaries and related payables	25,818	-	-	-	-	-	-	-	-	-	25,818
Due to other agencies	276,252	-	-	-	-	-	-	-	-	-	276,252
Due to other funds	-	-	-	-	750,000	-	-	-	-	-	750,000
Total liabilities	<u>402,401</u>	<u>31,119</u>	<u>180,907</u>	<u>15,616</u>	<u>805,176</u>	<u>297,846</u>	<u>71,541</u>	<u>-</u>	<u>-</u>	<u>78,651</u>	<u>1,883,257</u>
FUND BALANCES											
Unassigned	1,976,290	-	-	-	-	-	-	-	-	-	1,976,290
Restricted	-	1,016,557	712,131	1,564,491	2,640,851	2,269,877	26,281	40	799,949	2,393,845	11,424,022
Total fund balances	<u>1,976,290</u>	<u>1,016,557</u>	<u>712,131</u>	<u>1,564,491</u>	<u>2,640,851</u>	<u>2,269,877</u>	<u>26,281</u>	<u>40</u>	<u>799,949</u>	<u>2,393,845</u>	<u>13,400,312</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,378,691</u>	<u>\$ 1,047,676</u>	<u>\$ 893,038</u>	<u>\$ 1,580,107</u>	<u>\$ 3,446,027</u>	<u>\$ 2,567,723</u>	<u>\$ 97,822</u>	<u>\$ 40</u>	<u>\$ 799,949</u>	<u>\$ 2,472,496</u>	<u>\$ 15,283,569</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS'
BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Total fund balance - governmental funds	\$ 13,400,312
Amounts reported for governmental activities in the statement of net position are different because:	
Some assets used in governmental activities are not financial resources.	
Capital assets	27,500,985
Net pension asset	220,757
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	170,116
Deferred inflows	(541,394)
Some liabilities, such as compensated absences, are not due and payable in the current period and are therefore not reported in the funds.	
Compensated absences payable	(214,005)
Net pension liability	(18,758)
Net position of governmental activities	<u>\$ 40,518,013</u>

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL	ROAD MAINTENANCE	INDUSTRIAL OPERATIONS	RECREATION	SOLID WASTE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:											
Taxes:											
Ad valorem	\$ 276,084	\$ 499,541	\$ -	\$ 324,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 451,509	\$ 1,551,413
Sales and use	338,826	214,069	-	-	1,818,938	-	-	-	-	-	2,371,833
Other taxes, penalties, and interest	12,995	-	-	-	-	-	-	-	-	-	12,995
Licenses and permits	207,866	-	-	7,905	-	-	-	-	-	8,365	224,136
Intergovernmental funds:											
Federal funds	175,483	42,550	-	-	-	-	-	-	963,228	-	1,181,261
State funds:											
Severance taxes	259,190	-	-	-	-	-	-	-	-	-	259,190
State revenue sharing	4,249	8,493	-	5,510	-	-	-	-	-	-	18,252
Parish transportation	-	171,586	-	-	-	-	-	-	-	-	171,586
Other state funds	66,985	80,700	-	-	-	-	611,490	-	-	-	759,175
Fees, charges and commissions for services	1,715	34,531	-	-	-	-	-	-	-	173,438	209,684
Fines and forfeitures	-	-	-	-	-	-	-	-	-	92,818	92,818
Use of money and property	5,785	1,935	2,116	3,239	8,257	6,013	-	-	285	5,850	33,480
Other revenues	3,941	3,800	-	860	-	1,126	11,672	-	-	8,482	29,881
Total revenues	<u>1,353,119</u>	<u>1,057,205</u>	<u>2,116</u>	<u>341,793</u>	<u>1,827,195</u>	<u>7,139</u>	<u>623,162</u>	<u>-</u>	<u>963,513</u>	<u>740,462</u>	<u>6,915,704</u>

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL	ROAD MAINTENANCE	INDUS TRIAL OPERATIONS	RECREATION	SOLID WASTE	BLACKTOP ROAD	BAYOU DECHENE RESERVOIR	LCDBG	ARPA	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Expenditures:											
Current:											
General government:											
Legislative	85,393	-	-	-	-	-	-	-	-	-	85,393
Judicial	94,351	-	-	-	-	-	-	-	-	192,380	286,731
Elections	47,178	-	-	-	-	-	-	-	-	-	47,178
Finance and administrative	314,700	-	-	-	-	-	-	-	-	-	314,700
Other general government	130,687	-	-	-	-	-	-	-	7,249	142,397	280,333
Public safety	327,028	-	-	-	-	-	-	-	-	164,877	491,905
Public works	-	1,232,007	-	-	664,720	1,326,648	-	-	-	-	3,223,375
Health and welfare	158,608	-	-	-	-	-	-	-	-	71,693	230,301
Culture and recreation	-	-	-	228,625	-	-	17,743	-	-	-	246,368
Economic development and assistance	37,767	-	275,940	-	-	-	-	-	-	-	313,707
Transportation	27,606	-	-	-	-	-	-	-	-	-	27,606
Capital outlay	56,764	128,476	-	63,426	-	-	611,490	-	156,315	75,008	1,091,479
Total expenditures	<u>1,280,082</u>	<u>1,360,483</u>	<u>275,940</u>	<u>292,051</u>	<u>664,720</u>	<u>1,326,648</u>	<u>629,233</u>	<u>-</u>	<u>163,564</u>	<u>646,355</u>	<u>6,639,076</u>
Excess (deficiency) of revenues over expenditures	<u>73,037</u>	<u>(303,278)</u>	<u>(273,824)</u>	<u>49,742</u>	<u>1,162,475</u>	<u>(1,319,509)</u>	<u>(6,071)</u>	<u>-</u>	<u>799,949</u>	<u>94,107</u>	<u>276,628</u>
Other sources (uses):											
Operating transfers in	-	-	-	-	-	750,000	-	-	-	100,000	850,000
Operating transfers out	(100,000)	-	-	-	(750,000)	-	-	-	-	-	(850,000)
Total other sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(750,000)</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Net change in fund balances	(26,963)	(303,278)	(273,824)	49,742	412,475	(569,509)	(6,071)	-	799,949	194,107	276,628
Fund balances at beginning of year	<u>2,003,253</u>	<u>1,319,835</u>	<u>985,955</u>	<u>1,514,749</u>	<u>2,228,376</u>	<u>2,839,386</u>	<u>32,352</u>	<u>40</u>	<u>-</u>	<u>2,199,738</u>	<u>13,123,684</u>
Fund balances at end of year	<u>\$ 1,976,290</u>	<u>\$ 1,016,557</u>	<u>\$ 712,131</u>	<u>\$ 1,564,491</u>	<u>\$ 2,640,851</u>	<u>\$ 2,269,877</u>	<u>\$ 26,281</u>	<u>\$ 40</u>	<u>\$ 799,949</u>	<u>\$ 2,393,845</u>	<u>\$ 13,400,312</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Net change in fund balances - total governmental funds **\$ 276,628**

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,091,479
Depreciation	(342,391)

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

Additions to compensated absences payable	(87,683)
Pension expense	(32,908)
Nonemployer contribution to pension plans	134,066

Change in net position of governmental activities **\$ 1,039,191**

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS - SALES TAX FUND
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2021**

ASSETS

Cash and cash equivalents	\$ 211,943
Receivables	<u>304,023</u>
Total Assets	<u>\$ 515,966</u>

LIABILITIES

Due to other agencies	\$ 9,229
Due to other funds	<u>506,737</u>
Total Liabilities	<u>\$ 515,966</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**FIDUCIARY FUND TYPE - AGENCY FUNDS - SALES TAX FUND
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 274,264</u>
Additions:	
Deposits:	
Sales taxes	2,469,803
Occupational licenses	169,570
Interest	96
Total additions	<u>2,639,469</u>
Reductions:	
Deposits settled to:	
Police Jury General fund	505,909
Police Jury Solid Waste Fund	1,871,373
Police Jury Road Maintenance Fund	223,692
Clarks Volunteer Fire District	3,770
CP Fire District No. 1	31,479
Grayson Fire District	2,964
Columbia Heights Fire District	11,786
East Columbia Fire District	5,923
Other reductions	44,894
Total reductions	<u>2,701,790</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 211,943</u>

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

In accomplishing its objectives, the Police Jury employs approximately 30 full and part-time employees (3 in the central office, 1 in the courthouse, 2 in the 911 office, 10 in the recreation department, and 14 in public works). In addition to maintaining drainage and bridges in the parish, the Police Jury currently maintains approximately 405 miles of parish roads, comprised of 150 miles of asphalt and 255 miles of gravel.

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

Reporting Entity

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

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

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

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

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

Basis of Presentation

The financial report consists of primary government financial statements, notes to financial statements, and required supplementary information other than the MD&A. Management has elected not to present Management's Discussion and Analysis to provide an overview of the financial activities of the Police Jury, which is required by GAAP. The financial statements include the government-wide financial statements, fund financial statements, and the notes to the financial statements.

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the Police Jury by reporting each in a separate column. The police jury has no business-type activities at this time.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

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

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

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

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

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

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

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

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

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

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Cash and Investments

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

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

Receivables and Payables

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the Police Jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Caldwell Parish Sheriff bills and collects the Police Jury’s property taxes using the assessed value determined by the assessor of Caldwell Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2021, taxes of 29.5 mills were levied on property with assessed valuations totaling \$80,903,660 as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parishwide taxes:			
General maintenance	4.00	4.32	Indefinite
Health unit maintenance	2.01	2.15	2027
Road maintenance and construction	8.14	8.63	2029
Courthouse and jail maintenance	3.29	3.29	2030
Industrial park and E911 operation	2.18	2.18	2030
Recreation maintenance	5.00	5.60	2025
Economic development	3.08	3.33	2027

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Receivables and Payables (Continued)

The following are the principal taxpayers for the parish and their 2021 assessed valuation:

	2021 Assessed Valuation	Percent of Total Assessed Valuation	Tax
Regency Intrastate Gas, LLC	\$ 18,224,920	22.53%	\$ 2,471,616
Texas Gas Transmission Corp.	6,680,850	8.26%	956,350
Union Pacific Railroad Company	3,896,520	4.82%	546,430
Energy Transfer Crude Oil Company, LLC	3,441,120	4.25%	468,757
Entergy Louisiana, LLC	3,091,760	3.82%	429,886
Homeland Federal Savings Bank	1,923,378	2.38%	257,595
ATMOS Energy Corporation	1,594,530	1.97%	221,176
Caldwell Bank & Trust Company	1,364,235	1.69%	203,910
Weyerhaeuser Company	1,307,582	1.62%	177,930
Citizens Progressive Bank	711,029	0.88%	102,941
Total	<u>\$ 42,235,924</u>	<u>52.21%</u>	<u>\$ 5,836,591</u>

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

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

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Inventories and Prepaid Items

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

Capital Assets

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-Term Obligations

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

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

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

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

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds but is presented in the government-wide statement of net position.

Fund Balance Classifications and Net Position

Fund balances are reported under the following fund balance classifications:

- | | |
|---------------|---|
| Non-spendable | Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact. |
| Restricted | Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. |
| Committed | Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the Police Jury and does not lapse at year-end. |

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

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

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

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

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

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

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

Reconciliation of Government-wide and Fund Financial Statements

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Budgets

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

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The Assistant Treasurer presents necessary budget amendments to the Police Jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the Police Jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises control at the object level. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. For the year ended December 31, 2021, the Police Jury adopted cash basis budgets for the General Fund and all special revenue funds except the Criminal Court Fund.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Budgets (Continued)

Budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the net change in fund balances on the budgetary statements to the same amount on the statement of revenues, expenditures, and changes in fund balances:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Industrial Operations Fund</u>	<u>Recreation Fund</u>	<u>Solid Waste Fund</u>	<u>Blacktop Road Fund</u>
Net change in fund balance - budget basis	\$ 5,710	\$(393,924)	\$ 83,704	\$ 39,397	\$ 1,214,911	\$(1,021,663)
Adjustments:						
Receivables	196,844	31,358	(377,025)	9,116	(202,463)	-
Interfund balances	76,404	41,275	-	-	(599,973)	750,000
Payables	(300,669)	18,013	19,497	1,229	-	(297,846)
Other	(5,252)	-	-	-	-	-
Net change in fund balance - GAAP basis	<u>\$ (26,963)</u>	<u>\$ (303,278)</u>	<u>\$ (273,824)</u>	<u>\$ 49,742</u>	<u>\$ 412,475</u>	<u>\$ (569,509)</u>

The following schedule reconciles actual ending fund balances as shown on the budgetary statements to cash on the balance sheet:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Industrial Operations Fund</u>	<u>Recreation Fund</u>	<u>Solid Waste Fund</u>	<u>Blacktop Road Fund</u>
Fund balance at end of year - budget basis	\$ 1,620,702	\$ 401,269	\$893,038	\$ 1,224,075	\$ 3,093,537	\$ 1,817,723
Cash - FEMA grant project	57,698	-	-	-	-	-
Cash on balance sheet	<u>\$ 1,678,400</u>	<u>\$ 401,269</u>	<u>\$893,038</u>	<u>\$ 1,224,075</u>	<u>\$ 3,093,537</u>	<u>\$ 1,817,723</u>

Use of estimates

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 2 - CASH AND CASH EQUIVALENTS

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

At December 31, 2021, the Police Jury has cash and cash equivalents (book balances) totaling \$12,130,986, as follows:

Demand deposits	\$ 9,494,026
Time deposits	<u>2,425,017</u>
Total Governmental	\$ 11,919,043
Sales Tax Agency Fund	<u>211,943</u>
Total	<u>\$ 12,130,986</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, 2021, \$9,380,285 of the Police Jury's bank balances of \$12,193,143 was exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 2,812,858</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	9,380,285
Letter of credit	-
Total balances exposed to custodial credit risk	<u>9,380,285</u>
Total bank balances	<u>\$12,193,143</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 3 – RECEIVABLES

The receivables of \$2,107,789 at December 31, 2021, are as follows:

	Taxes	Due from Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 556,385	\$ -	\$ 28,406	\$ -	\$ 2,528	\$ 587,319
Road Maintenance	540,180	16,074	22,767	-	26,111	605,132
Recreation	350,522	-	5,510	-	-	356,032
Bayou DeChene	71,541					71,541
Other governmental	476,962	-	-	6,260	4,543	487,765
Total	\$ 1,995,590	\$ 16,074	\$ 56,683	\$ 6,260	\$ 33,182	\$ 2,107,789

NOTE 4 - INTERFUND BALANCES AND TRANSFERS

At December 31, 2021, interfund balances were as follows:

	Due to			
	General	Road Maintenance	Solid Waste	Total
Due from Blacktop Road	\$ -	\$ -	\$ 750,000	\$ 750,000
Sales Tax Agency Fund	112,972	41,275	352,490	506,737
Total	\$ 112,972	\$ 41,275	\$ 1,102,490	\$ 1,256,737

The Sales Tax Fund owes the General Fund, Road Maintenance Fund, and Solid Waste Fund sales taxes that were deposited in December 2021 and that are receivable as of December 31, 2021.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 4 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

The following details interfund transfers for the year ended December 31, 2021:

		<u>Transfers out</u>		
		<u>General</u>	<u>Solid Waste</u>	<u>Total</u>
Transfers	Blacktop Road	\$ -	\$ 750,000	\$750,000
	Other governmental	100,000	-	100,000
	Total	<u>\$100,000</u>	<u>\$ 750,000</u>	<u>\$850,000</u>

The General Fund transferred \$100,000 to the Criminal Court Fund to cover expenditures of the Court. The Solid Waste Fund transferred \$750,000 to the Blacktop Road Fund in accordance with the property tax process verbal and the annual budget.

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**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 5 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 544,920	\$ 82,390	\$ -	\$ 627,310
Construction in progress	22,110,237	633,990	-	22,744,227
Total capital assets not being depreciated	<u>22,655,157</u>	<u>716,380</u>	<u>-</u>	<u>23,371,537</u>
Capital assets being depreciated:				
Infrastructure:				
Roads	50,260,023	-	-	50,260,023
Bridges	662,997	-	-	662,997
Buildings and improvements	3,232,992	15,205	-	3,248,197
Land improvements	752,414	-	-	752,414
Heavy equipment	1,633,697	190,267	-	1,823,964
Vehicles	1,243,906	30,881	-	1,274,787
Public works equipment	382,720	-	-	382,720
Office furniture and equipment	535,845	138,746	-	674,591
Total capital assets being depreciated	<u>58,704,594</u>	<u>375,099</u>	<u>-</u>	<u>59,079,693</u>
Less accumulated depreciation for:				
Infrastructure:				
Roads	(47,294,154)	(191,602)	-	(47,485,756)
Bridges	(646,999)	(667)	-	(647,666)
Buildings and improvements	(2,769,334)	(34,379)	-	(2,803,713)
Land improvements	(405,551)	(33,941)	-	(439,492)
Heavy equipment	(1,500,870)	(28,406)	-	(1,529,276)
Vehicles	(1,176,484)	(8,610)	-	(1,185,094)
Public works equipment	(302,177)	(29,558)	-	(331,735)
Office furniture and equipment	(512,285)	(15,228)	-	(527,513)
Total accumulated depreciation	<u>(54,607,854)</u>	<u>(342,391)</u>	<u>-</u>	<u>(54,950,245)</u>
Total capital assets being depreciated, net	<u>4,096,740</u>	<u>32,708</u>	<u>-</u>	<u>4,129,448</u>
Total capital assets, net	<u>\$ 26,751,897</u>	<u>\$ 749,088</u>	<u>\$ -</u>	<u>\$ 27,500,985</u>

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

Depreciation expense by function:	
General government	\$ 11,162
Public safety	20,363
Public works	266,114
Health and welfare	4,147
Culture and recreation	40,605
Total	<u>\$ 342,391</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 6 – LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
Compensated Absences	\$ 126,322	\$ 87,683	\$ -	\$ 214,005
Net Pension (Asset)/ Liability - PERS	6,178	-	(226,935)	(220,757)
Net Pension (Asset)/Liability - ROVERS	39,694	-	(33,739)	5,955
Net Pension (Asset)/Liability - DARS	53,257	-	(40,454)	12,803
	<u>\$ 225,451</u>	<u>\$ 87,683</u>	<u>\$ (301,128)</u>	<u>\$ 12,006</u>

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

NOTE 7 – RETIREMENT SYSTEMS

Retirement Systems

Parochial Employees' Retirement System of Louisiana (System)

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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.

Under Plan A, members are required to contribute 9.50% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. Contributions to the system also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the System under Plan A for the year ended December 31, 2021, totaled \$92,402.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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

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

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

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

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

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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

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

Members are required to contribute 7.00% of their annual covered salary with the Police Jury being required to contribute 12.25% of the annual covered payroll. The Police Jury's contributions to the System for the year ended December 31, 2021, totaled \$5,062.

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

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

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

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified mounts. Retirement benefits may not exceed 100% of final average compensation.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 7 – RETIREMENT SYSTEMS (CONTINUED)

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

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

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

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

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

Members are required to contribute 8.00% of their annual covered salary with the Police Jury being required to contribute 4.00% of the annual covered payroll. Contributions to the System for the year ended December 31, 2021, totaled \$1,803.

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.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 8 - RISK MANAGEMENT

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

NOTE 9 – COMMITMENTS AND CONTINGENCIES

At December 31, 2021, the Police Jury was not involved in any lawsuits.

NOTE 10 – BAYOU DE CHENE RESERVOIR PROJECT

Act 423 of the 1977 session of the legislature created the reservoir commission and established its powers. The police jury is constructing the Bayou de Chene Reservoir with grant funds provided by the Louisiana Department of Transportation and Development. At December 31, 2021, the Police Jury had expended a total of \$22,721,727 of grant funds on the project, which is included in construction in progress in Note 5.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 22, 2022, the date on which the financial statements were available to be issued.

NOTE 12 –NEW ACCOUNTING STANDARDS

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

GASB Statement No. 83, *Certain Asset Retirement Obligations*, was issued in November 2016. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

GASB Statement No. 84, *Fiduciary Activities*, was issued in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. This statement was implemented during 2019.

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 87, *Leases*, was issued in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, was issued in April 2018. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued June 2018. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB, and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 90, *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*, was issued August 2018. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

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

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

**CALDWELL PARISH POLICE JURY
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**NOTES TO FINANCIAL STATEMENTS
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NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 97, Certain Component Unit Criteria, And Accounting And Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans—An Amendment Of GASB Statements No. 14 And No. 84, And A Supersession Of GASB Statement No. 32

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

GASB Statement No. 98, The Annual Comprehensive Financial Report

This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this Statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

GASB Statement No. 99, Omnibus 2022

The requirements of this Statement are effective as follows: The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*.

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles. This Statement is effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Required Supplemental Information

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues:				
Taxes:				
Ad valorem	\$ 230,000	\$ 230,000	\$ 250,996	\$ 20,996
Sales and use	240,000	240,000	354,694	114,694
Other taxes, penalties, and interest	5,100	5,100	10,414	5,314
Licenses and permits	150,000	150,000	151,188	1,188
Intergovernmental funds:				
Federal funds	132,000	132,000	156,892	24,892
State funds:				
Severance taxes	253,500	253,500	315,831	62,331
State revenue sharing	12,000	12,000	11,665	(335)
Other state funds	42,000	42,000	44,222	2,222
Fees, charges, and commissions for services	1,000	1,000	24,478	23,478
Use of money and property	11,000	11,000	5,320	(5,680)
Other revenues	-	-	2,723	2,723
Total revenues	<u>1,076,600</u>	<u>1,076,600</u>	<u>1,328,423</u>	<u>251,823</u>
Expenditures:				
Current:				
General government	730,600	730,600	660,442	70,158
Public safety	230,600	236,600	315,464	(78,864)
Health and welfare	65,000	65,000	136,731	(71,731)
Economic development and assistance	-	-	37,767	(37,767)
Transportation	-	-	27,606	(27,606)
Capital outlay	-	-	34,264	(34,264)
Total expenditures	<u>1,026,200</u>	<u>1,032,200</u>	<u>1,222,713</u>	<u>(190,513)</u>
Excess (deficiency) of revenues over expenditures	50,400	44,400	105,710	61,310
Other sources (uses):				
Operating transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(100,000)</u>	<u>(60,000)</u>
Net change in fund balances	10,400	4,400	5,710	1,310
Fund balances at beginning of year	<u>2,003,253</u>	<u>2,003,253</u>	<u>1,614,992</u>	<u>(388,261)</u>
Fund balances at end of year	<u>\$ 2,013,653</u>	<u>\$ 2,007,653</u>	<u>\$ 1,620,702</u>	<u>\$(386,951)</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - ROAD MAINTENANCE SPECIAL REVENUE FUND -
CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 460,000	\$ 460,000	\$ 471,978	\$ 11,978
Sales and use	170,000	170,000	223,692	53,692
Other taxes, penalties, and interest	200	200	-	(200)
Intergovernmental funds:				
Federal funds	200,000	-	26,476	26,476
State funds:				
State revenue sharing	24,000	24,000	23,856	(144)
Parish transportation	165,000	165,000	169,844	4,844
Other state funds	19,000	-	80,700	80,700
Fees, charges, and commissions for services	75,000	25,000	616	(24,384)
Use of money and property	2,500	2,500	2,026	(474)
Other revenues	-	-	26,134	26,134
Total revenues	<u>1,115,700</u>	<u>846,700</u>	<u>1,025,322</u>	<u>178,622</u>
Expenditures:				
Current:				
Public works	989,000	1,261,400	1,290,770	(29,370)
Capital outlay	35,000	129,000	128,476	524
Total expenditures	<u>1,024,000</u>	<u>1,390,400</u>	<u>1,419,246</u>	<u>(28,846)</u>
Excess (deficiency) of revenues over expenditures	<u>91,700</u>	<u>(543,700)</u>	<u>(393,924)</u>	<u>149,776</u>
Other sources (uses):				
Operating transfers in	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
Net change in fund balances	91,700	(508,700)	(393,924)	114,776
Fund balances at beginning of year	1,319,835	1,319,835	795,193	(524,642)
Fund balances at end of year	<u>\$ 1,411,535</u>	<u>\$ 811,135</u>	<u>\$ 401,269</u>	<u>\$(409,866)</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - INDUSTRIAL OPERATIONS SPECIAL REVENUE FUND -
CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 320,000	\$ 320,000	\$ 299,538	\$ (20,462)
Other taxes, penalties, and interest	160	-	22	22
Use of money and property	1,500	1,500	2,116	616
Total revenues	<u>321,660</u>	<u>321,500</u>	<u>301,676</u>	<u>(19,824)</u>
Expenditures:				
Current:				
Economic development and assistance	<u>254,900</u>	<u>254,900</u>	<u>167,972</u>	<u>(86,928)</u>
Excess (deficiency) of revenues over expenditures	66,760	66,600	133,704	67,104
Other sources (uses):				
Operating transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net change in fund balances	16,760	16,600	83,704	67,104
Fund balances at beginning of year	<u>769,672</u>	<u>790,606</u>	<u>809,334</u>	<u>18,728</u>
Fund balances at end of year	<u>\$ 786,432</u>	<u>\$ 807,206</u>	<u>\$ 893,038</u>	<u>\$ 85,832</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - RECREATION FUND - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 300,000	\$ 300,000	\$ 303,418	\$ 3,418
Licenses and permits	10,000	10,000	7,905	(2,095)
Intergovernmental funds:				
State funds:				
State revenue sharing	15,000	15,000	15,117	117
Use of money and property	3,000	3,000	4,648	1,648
Total revenues	<u>328,000</u>	<u>328,000</u>	<u>331,088</u>	<u>3,088</u>
Expenditures:				
Current:				
Culture and recreation	297,000	297,000	238,465	58,535
Capital outlay	100,000	100,000	53,226	46,774
Total expenditures	<u>397,000</u>	<u>397,000</u>	<u>291,691</u>	<u>105,309</u>
Net change in fund balances	(69,000)	(69,000)	39,397	108,397
Fund balances at beginning of year	<u>1,514,749</u>	<u>1,514,749</u>	<u>1,184,678</u>	<u>(330,071)</u>
Fund balances at end of year	<u>\$ 1,445,749</u>	<u>\$ 1,445,749</u>	<u>\$ 1,224,075</u>	<u>\$ (221,674)</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - SOLID WASTE SPECIAL REVENUE FUND -
CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues:				
Taxes:				
Sales and use	\$ 1,400,000	\$ 1,400,000	\$ 1,871,374	\$ 471,374
Other taxes, penalties, and interest	-	-	-	-
Use of money and property	5,000	9,000	8,257	(743)
Total revenues	<u>1,405,000</u>	<u>1,409,000</u>	<u>1,879,631</u>	<u>470,631</u>
Expenditures:				
Current:				
Public works	<u>577,500</u>	<u>667,000</u>	<u>664,720</u>	<u>2,280</u>
Excess (deficiency) of revenues over expenditures	827,500	742,000	1,214,911	472,911
Other sources (uses):				
Operating transfers out	<u>(750,000)</u>	<u>(750,000)</u>	<u>-</u>	<u>750,000</u>
Net change in fund balances	77,500	(8,000)	1,214,911	1,222,911
Fund balances at beginning of year	<u>2,228,376</u>	<u>2,228,376</u>	<u>1,878,626</u>	<u>(349,750)</u>
Fund balances at end of year	<u>\$ 2,305,876</u>	<u>\$ 2,220,376</u>	<u>\$ 3,093,537</u>	<u>\$ 873,161</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - BLACKTOP ROAD SPECIAL REVENUE FUND -
CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues:				
Intergovernmental funds:				
Federal funds	\$ 90,000	\$ 61,700	\$ -	\$ 61,700
Use of money and property	5,000	7,500	7,139	361
Total revenues	<u>95,000</u>	<u>69,200</u>	<u>7,139</u>	<u>62,061</u>
Expenditures:				
Current:				
Public works	<u>230,000</u>	<u>895,000</u>	<u>1,015,035</u>	<u>(120,035)</u>
Excess (deficiency) of revenues over expenditures	<u>(135,000)</u>	<u>(825,800)</u>	<u>(1,007,896)</u>	<u>182,096</u>
Other sources (uses):				
Operating transfers in	750,000	750,000	-	750,000
Operating transfers out	-	-	(13,767)	13,767
Total other sources (uses)	<u>750,000</u>	<u>750,000</u>	<u>(13,767)</u>	<u>763,767</u>
Net change in fund balances	615,000	(75,800)	(1,021,663)	945,863
Fund balances at beginning of year	<u>2,079,214</u>	<u>2,210,355</u>	<u>2,839,386</u>	<u>(629,031)</u>
Fund balances at end of year	<u>\$ 2,694,214</u>	<u>\$ 2,134,555</u>	<u>\$ 1,817,723</u>	<u>\$ 316,832</u>

Other Information

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Nonmajor Governmental Funds - Special Revenue Funds

Courthouse and Jail Maintenance Fund

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

Health Unit Maintenance Fund

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

Criminal Court Fund

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

Witness Fee Fund

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

911 Emergency Fund

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2021**

	COURTHOUSE AND JAIL MAINTENANCE	HEALTH UNIT MAINTENANCE	CRIMINAL COURT	WITNESS FEE	911 EMERGENCY	TOTAL
ASSETS						
Cash and cash equivalents	\$ 694,059	\$ 590,822	\$ 9,829	\$ 2,230	\$ 687,791	\$ 1,984,731
Receivables	205,931	134,620	10,760	-	136,454	487,765
TOTAL ASSETS	<u>\$ 899,990</u>	<u>\$ 725,442</u>	<u>\$ 20,589</u>	<u>\$ 2,230</u>	<u>\$ 824,245</u>	<u>\$ 2,472,496</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 11,966	\$ 8,504	\$ 18,881	\$ -	\$ 39,300	\$ 78,651
Fund equity - fund balances:						
Restricted	888,024	716,938	1,708	2,230	784,945	2,393,845
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 899,990</u>	<u>\$ 725,442</u>	<u>\$ 20,589</u>	<u>\$ 2,230</u>	<u>\$ 824,245</u>	<u>\$ 2,472,496</u>

CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS - COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	COURTHOUSE AND JAIL MAINTENANCE	HEALTH UNIT MAINTENANCE	CRIMINAL COURT	WITNESS FEE	911 EMERGENCY	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ 190,496	\$ 124,559	\$ -	\$ -	\$ 136,454	\$ 451,509
Licenses and permits	-	-	-	-	8,365	8,365
Fees, charges, and commissions for services	-	-	-	-	173,438	173,438
Fines and forfeitures	-	-	88,018	4,800	-	92,818
Use of money and property	1,833	2,520	-	4	1,493	5,850
Other revenues	1,618	146	4,799	-	1,919	8,482
Total revenues	<u>193,947</u>	<u>127,225</u>	<u>92,817</u>	<u>4,804</u>	<u>321,669</u>	<u>740,462</u>
Expenditures:						
Current:						
General government:						
Judicial	-	-	192,380	-	-	192,380
Other general government	142,397	-	-	-	-	142,397
Public safety	-	-	-	2,900	161,977	164,877
Health and welfare	-	71,693	-	-	-	71,693
Capital outlay	-	-	-	-	75,008	75,008
Total expenditures	<u>142,397</u>	<u>71,693</u>	<u>192,380</u>	<u>2,900</u>	<u>236,985</u>	<u>646,355</u>
Excess (deficiency) of revenues over expenditures	<u>51,550</u>	<u>55,532</u>	<u>(99,563)</u>	<u>1,904</u>	<u>84,684</u>	<u>94,107</u>
Other sources (uses):						
Operating transfers in	-	-	100,000	-	-	100,000
Net change in fund balances	51,550	55,532	437	1,904	84,684	194,107
Fund balances at beginning of year	<u>836,474</u>	<u>661,406</u>	<u>1,271</u>	<u>326</u>	<u>700,261</u>	<u>2,199,738</u>
Fund balances at end of year	<u>\$ 888,024</u>	<u>\$ 716,938</u>	<u>\$ 1,708</u>	<u>\$ 2,230</u>	<u>\$ 784,945</u>	<u>\$ 2,393,845</u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Compensation Paid Police Jurors

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

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

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

Justice System Funding Schedule – Receiving Entity

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Mark Black, President	\$ 14,400
Lanny Dark	13,200
C. M. Exline	13,200
Kenneth "Speck" Graham	13,200
Kevin Martin	13,200
Holden Volentine	13,200
Gary Watts	<u>3,200</u>
Total	<u><u>\$ 83,600</u></u>

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS,
AND OTHER PAYMENTS TO AGENCY HEAD (PRESIDENT)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Kenneth Graham, President:

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

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

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

	First Six Month Period Ended <u>06/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
Caldwell Parish Sheriff, Criminal Fines - Other	\$ 56,634	\$ 31,383
Total Receipts	<u>\$ 56,634</u>	<u>31,383</u>

Other Reports



**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***

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Caldwell Parish Police Jury (the Entity), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Entity's basic financial statements and have issued our report thereon dated November 22, 2022. Due to the omission of component units, we issued an adverse opinion on the aggregate discretely presented component units.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2021-001.

Caldwell Parish Police Jury
Columbia, Louisiana
Independent Auditor's Report - GAGAS
December 31, 2021

Caldwell Parish Police Jury's Response to Finding

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

Purpose of this Report

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
November 22, 2022

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

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 Caldwell 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. One material weakness disclosed during the audit of the financial statements is 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. One instance of noncompliance material to the financial statements of the Police Jury, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

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

Type

Material Weakness in Internal Control, Noncompliance

Year First Reported

2020

Criteria

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

Condition

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

For the year ended December 31, 2021, the Police Jury reported tax revenue from the referenced millage totaling \$136,454. During 2021, management requested an opinion from the Attorney General of Louisiana as to how the situation should be resolved. No opinion has been issued yet.

Cause

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

Effect

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

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

Recommendation

We recommend that the Police Jury assign to the contracted accountant the research and calculation of the amount due to 911 Fund.

View of Responsible Official

The Secretary-Treasurer of the Police Jury agrees with the condition and recommendation. She will discuss the recommendation with the Police Jury and take action as it is approved.

**CALDWELL PARISH POLICE JURY
COLUMBIA, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

2020-001 Possible Error in Distribution of Industrial Operations/911 Ad Valorem Tax

See 2021-001

Caldwell Parish Police Jury

Post Office Box 1737 Columbia, Louisiana 71418

Phone 318.649.2681 - Fax 318.649.5930

Mark Black
President

Kevin Martin
Vice President

Dianne Childress
Secretary/Treasurer

November 22, 2022

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

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2021 through December 31, 2021, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

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

Yes No

2. For the fiscal period January 1, 2021 through December 31, 2021, the C/C areas were administered in accordance with the best practices criteria presented in the SAUPs.

Yes No

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

Yes No

4. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes No

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

Yes No

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2021, and September 30, 2022.

Yes No

7. We represent that the listing of bank accounts for the fiscal period that we provided to you is complete. We also represent that we have identified and disclosed to you our main operating account.

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete. **NA**
- Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete. **NA**
- Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete. **NA**
- Yes No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
- Yes No
22. We have disclosed to you [*list other matters as you have deemed appropriate*]. **NA**
- Yes No
23. We have responded fully to all inquiries made by you during the engagement.
- Yes No
24. We have disclosed to you all known events that have occurred subsequent to ***December 31, 2021***, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.
- Yes No

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

Signature 

Title 

District 1
Kenneth "Speck" Graham

District 2
Lanny Dark

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
C.M. B-Line Exline

District 7
Holden Valentine

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Caldwell Parish Police Jury
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Caldwell Parish Police Jury (the Police Jury) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2020, through December 31, 2021. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

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

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

The policy included all required elements.

Exceptions: None

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

The policy included all required elements.

Exceptions: None

- c) **Disbursements**, including processing, reviewing, and approving

The policy included all required elements.

Exceptions: None

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

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

Exceptions: See above.

Management's Response:

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

The policy did not include element 3.

Exceptions: See above

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

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

The policy did not include element 1.

Exceptions: See above.

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

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

The policy did not include element 4.

Exceptions: See above

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

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

The policy included all required elements.

Exceptions: None.

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

The policy did not include element 4.

Exceptions: See above

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

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

The policy included all required elements.

Exceptions: None

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

- k) **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 tolls needed to recover operations after a critical event.

The policy did not include element 6.

Exceptions: See above

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

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

The policy included all required elements.

Exceptions: None

Board (or Finance Committee, if applicable)

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

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

- a) Observe that the board/finance committee met with a quorum a 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

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

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

Exceptions: See above.

Management's Response: See management's corrective action plan.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

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

Exceptions: None.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Bank Reconciliations

3. Obtain a listing of client 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 selected each account, and observe that:

We obtained a listing of accounts and selected accounts for testing. Management identified the main operating account, and we selected additional accounts for testing. We selected the month of November and obtained and inspected the relevant documentation.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

We noted all five bank reconciliations were prepared within two months of the statement date.

Exceptions: None

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

We noted one of the bank reconciliations showed no evidence of review.

Exceptions: See above.

Management's Response: See management's corrective action plan.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Two of the reconciliations showed evidence of stale items outstanding for more than twelve months. No evidence of research on the stale items was documented.

Exceptions: See above.

Management's Response: See management's corrective action plan

Collections

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

We obtained a listing of deposit sites from management.

Exceptions: None

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

We obtained a listing of collection locations from management and obtained the related policies and procedures. We noted the entity has a no cash policy.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Not applicable.

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

Not applicable.

- c) Each employee responsible for collecting cash is not responsible for [posting collection entries to the general ledger or subsidiary ledgers, unless another employee/officials is responsible for reconciling ledger postings to each other and to the deposit.

Not applicable.

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

Not applicable.

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

We obtained a copy of the bond and insurance policy and noted the bond and policy were enforced during the fiscal period.

Exceptions: None

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

We randomly selected deposits for each of the bank accounts selected under Procedure 3. Due to the timing of deposit selection, one account only included one eligible deposit. Of the nine deposits selected, two were subject to having receipts.

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

Of the two deposits subject to receipts, one of the deposits did not include a receipt.

Exceptions: See above

Management's Response: See management's corrective action plan.

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

See above.

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

We noted no exceptions.

- d) 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).

Due to the lack of physical receipt or notation of receipt of funds, we were unable to determine if four of the nine deposits were deposits within one day/week.

Exceptions: See above

Management's Response: See management's corrective action plan

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

We noted no exceptions.

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

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

We obtained a listing of locations from management.

Exceptions: None

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

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

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

Noted no exceptions.

Exceptions: None

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

Noted no exceptions.

Exceptions: None

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

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

Exceptions: See above.

Management's Response: See management's corrective action plan.

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

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

Exceptions: See above.

Management's Response: See management's corrective action plan.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

We obtained a listing of the non-payroll disbursements from management. We randomly selected five disbursements and obtained the supporting documentation.

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

Noted no exceptions.

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

Noted no exceptions.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

We obtained a listing of all active cards from management.

12. 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:

Using the listing, we selected all cards on the listing and selected Sept. 2021 for testing. Per management, no statements were received during this month.

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

Not applicable.

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

Not applicable.

13. Using the monthly statements or combined statements selected under #12 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 (i.e., each card should have 10 transactions subject to testing). 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Not applicable.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Travel and Travel-Related Expense Reimbursement (excluding card transactions)

14. 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, 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 of all travel and travel-related expense reimbursements during the year from management. We selected all listed reimbursements and obtained the supporting documentation.

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

We noted no exceptions.

- b) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

We noted no exceptions.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

We noted no exceptions.

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

We noted no exceptions.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Contracts

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

We obtained a listing of agreements/contracts from management. As only one contract listed was initiated or renewed during the fiscal period, only one contract was selected from testing.

- a) Observe that 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.

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

Noted no exceptions.

- c) 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, was approval documented).

Not applicable.

- d) 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.

Noted no exceptions.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/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. We selected five employees/officials and obtained the related paid salaries and personnel files. We noted the pay rate for two of the five employees did not agree with the authorized rate.

Exceptions: See above.

Management's Response: See management's corrective action plan.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

We selected one selected pay period for testing and obtained the related documentation.

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

Two of the five employees selected for testing were not employed during the tested period. Of the remaining three employees, we noted no exceptions.

Exceptions: None.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

Noted no exceptions.

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

Noted no exceptions.

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

See procedure #16.

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

We obtained a listing from management. We selected two employees/officials and obtained the related documentation. We noted no exceptions with one employee. However, for the second employee we could not agree the paid hours to the balance.

Exceptions: See above.

Management's Response: See management's corrective action plan.

19. Obtain management's representation that 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.

We obtained management's representation that amounts and reports were paid and submitted accurately and timely.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain ethics documentation from management, and:

Using the employees/officials from procedure #16, we obtained the related documentation.

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

We noted one of the selected employees did not complete their one hour of training.

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

Not applicable.

Debt Service

21. 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.

Management listed none.

22. 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.

Management listed none.

Fraud Notice

23. 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.

Management listed none.

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

The police jury does not own or operate a website. We did observe the required notice posted on the premises.

**CALDWELL PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such a backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - Obtain and inspect the entity's most recent documentation that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - 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 systems software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain the sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

Using the employees/officials selected in Procedure #16, we obtained the sexual harassment training documentation. We observed one of the five employees did not complete the one hour of training.

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

We did not note the policy and procedure posted on the entity's premises. The entity does not have a website.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before Feb. 1, and observe it includes the applicable requirements of R.S. 42:344:
- Number and percentage of public servants in the agency who have completed the training requirements;
 - Number of sexual harassment complaints received by the agency;
 - Number of complaints which resulted in a finding that sexual harassment occurred;
 - Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - Amount of time it took to resolve each complaint.

After discussion with management, it was noted the entity did not prepare a sexual harassment report.

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We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is 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



Ruston, Louisiana
November 22, 2022

Caldwell Parish Police Jury

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

Mark Black
President

Kevin Martin
Vice President

Dianne Childress
Secretary/Treasurer

November 30, 2022

Bosch & Statham, LLC
P O Box 2377
Ruston, LA 71273-77

In response to the AUP:

Finding: Possible Error in Distribution of Industrial Operations/911 Ad Valorem Tax

Response: I am waiting on an opinion from the Attorney General.

In response to the SAUP:

I will take the auditor's comments under advisement and take action as considered necessary. It may not be feasible to implement all best practices.

Sincerely,



Dianne Childress
Secretary - Treasurer

District 1
Kenneth "Speck" Graham

District 2
Lanny Dark

District 3
Mark Black

District 4
Kevin Martin

District 5
Gary Watts

District 6
C.M. B-Line Exlina

District 7
Holden Valentine