

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		5
Primary Government Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups, December 31, 1995	A	8
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances		
For the Year Ended December 31, 1995	B	9
For the Year Ended December 31, 1994	C	11
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds (Excluding Criminal Court and Job Training Partnership Act Special Revenue Funds):		
For the Year Ended December 31, 1995	D	13
For the Year Ended December 31, 1994	E	15
Notes to the Financial Statements		17

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1995	1	42
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1995	2	43
For the Year Ended December 31, 1994	3	44
Maintenance Funds:		
Combining Balance Sheet, December 31, 1995	4	45
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1995	5	46
For the Year Ended December 31, 1994	6	47
Debt Service Funds:		
Combining Balance Sheet, December 31, 1995	7	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1995	8	50
For the Year Ended December 31, 1994	9	51

C O N T E N T S (CONTD.)

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules (Contd.):		
Capital Projects Funds:		
Combining Balance Sheet, December 31, 1995	10	53
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1995	11	54
For the Year Ended December 31, 1994	12	55
Schedule of Compensation Paid Police Jurors	13	57
Independent Auditor's Reports Required by <i>Government Auditing Standards</i>; OMB Circular A-128, Audits of State and Local Governments; and the <i>Single Audit Act of 1984</i>:		
Report on Schedule of Federal Financial Assistance		59
Schedule of Federal Financial Assistance	14	60
Report on Compliance With Laws, Regulations, Contracts, and Grants		61
Report on Compliance With Specific Requirements Applicable to Major Federal Financial Assistance Programs		63
Report on Compliance With General Requirements Applicable to Federal Financial Assistance Programs		65

C O N T E N T S (CONTD.)

	<u>Page No.</u>
Independent Auditor's Reports Required by <i>Government Auditing Standards</i>; OMB Circular A-128, <i>Audits of State and Local Governments</i>; and the <i>Single Audit Act of 1984</i>: (Contd.)	
Report on Compliance With Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	67
Schedule of Findings and Questioned Costs	68
Report on Internal Control Structure	69
Report on Internal Control Structure Used In Administering Federal Financial Assistance Programs	72

Independent Auditor's Report

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury, as of December 31, 1995, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Caldwell Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Caldwell Parish Police Jury, as of December 31, 1995, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report,

December 31, 1995

However, the primary government financial statements, because they do not include the financial data of component units of the Caldwell Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Caldwell Parish Police Jury at December 31, 1995, and results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

As discussed in note 10, the Caldwell Parish Police Jury is a defendant in several lawsuits. The ultimate outcome of the litigation for three suits cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying primary government financial statements.

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Caldwell Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated (DATE), on the Caldwell Parish Police Jury's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana

May 3, 1996

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE.....			FIDUCIARY FUND - SALES TAX AGENCY FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS	GENERAL FIXED ASSETS		GENERAL LONG-TERM OBLIGATIONS
\$285,873	\$1,567,951	\$898,785	\$3,796	\$84,249			\$2,840,654
172,019	601,082		13,143				786,244
40,819	70,440						111,259
	2,153						2,153
					\$4,984,738		4,984,738
						\$821,073	821,073
						1,131,508	1,131,508
\$498,711	\$2,241,626	\$898,785	\$16,939	\$84,249	\$4,984,738	\$1,952,581	\$10,677,629

ASSETS AND OTHER DEBITS

Cash and cash equivalents
Receivables
Due from other funds
Other assets
Land, buildings, and equipment
Amount available in debt service fund
Amount to be provided for retirement
of general long-term obligations

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND FUND EQUITY

Liabilities:							
Cash overdraft	\$103,999		\$32,712				\$136,711
Accounts payable	93,362		\$14,907	\$1,856			125,040
Salaries payable	44,445						44,445
Payroll withholdings payable	4,066		2,032	80,635			29,159
Due to other funds	28,592			1,758			111,259
Due to other agencies	5,143						11,901
Deferred revenue	16,951						16,951
Matured principal payable			45,000				45,000
Capital leases payable					\$1,513		1,513
Compensated absences payable	36,177				95,068		131,245
Bonds payable					1,845,000		1,845,000
Bank loan payable					11,000		11,000
Total Liabilities	332,735		77,712	84,249	NONE	1,952,581	2,509,224

Fund Equity:									
Investment in general fixed assets									4,984,738
Fund balances:									\$4,984,738
Reserved for debt service			821,073						821,073
Unreserved - undesignated	453,703	1,908,891							2,362,594
Total Fund Equity	<u>453,703</u>	<u>1,908,891</u>	<u>821,073</u>					<u>NONE</u>	<u>8,168,405</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$498,711</u>	<u>\$2,241,626</u>	<u>\$898,785</u>				<u>\$84,249</u>	<u>\$1,952,581</u>	<u>\$10,677,629</u>

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem taxes	\$73,542	\$391,744			\$465,286
Sales and use taxes	141,935	838,999	\$190,699		1,171,633
Other taxes, penalties, and interest	11,146	1,865			13,011
Licenses and permits	101,745				101,745
Intergovernmental revenues:					
Federal funds - federal grants	42,811	2,655,409		\$18,143	2,716,363
State funds:					
Parish transportation funds		140,012			140,012
State revenue sharing (net)	15,896	14,873			30,769
Severance taxes	262,975				262,975
Other state funds	23,880	77,409			101,289
Local funds	28,592				28,592
Fees, charges, and commissions for services	66	200,124			200,190
Fines and forfeitures		408			408
Use of money and property	30,415	97,653	82,769		210,837
Other revenues	331	24,057			24,388
Total revenues	<u>733,334</u>	<u>4,442,553</u>	<u>273,468</u>	<u>18,143</u>	<u>5,467,498</u>
EXPENDITURES					
Current:					
General government:					
Legislative	79,783				79,783
Judicial	61,994	166,939			228,933
Executive	56,648				56,648
Elections	16,542				16,542
Financial and administrative	7,466			18,143	25,609
Other general government	75,094	96,622			171,716
Public safety	67,916	21,374			89,290
Public works		719,095			719,095
Health and welfare	56,534	21,711			78,245
Culture and recreation		199,043			199,043
Economic development and assistance	28,344	2,727,479			2,755,823

(Continued)

Statement B

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, etc.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Transportation	\$1,898				\$1,898
Intergovernmental		\$5,143			5,143
Debt service:					
Principal		11,000	\$165,000		176,000
Interest		1,249	106,615		107,864
Capital outlay	16,300	378,573			394,873
Total expenditures	<u>468,519</u>	<u>4,348,228</u>	<u>271,615</u>	<u>\$18,143</u>	<u>5,096,361</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>264,815</u>	<u>94,325</u>	<u>1,853</u>	<u>NONE</u>	<u>371,137</u>
OTHER FINANCING SOURCES (Use)					
Sale of fixed assets		35,827			35,827
Operating transfers in			55,387		55,387
Operating transfers out		(55,387)			(55,387)
Total other financing sources (use)	<u>NONE</u>	<u>(19,560)</u>	<u>55,387</u>	<u>NONE</u>	<u>35,827</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	<u>264,815</u>	<u>74,765</u>	<u>57,240</u>	<u>NONE</u>	<u>396,820</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>188,888</u>	<u>1,834,126</u>	<u>763,833</u>	<u>NONE</u>	<u>2,786,847</u>
FUND BALANCES AT END OF YEAR	<u>\$453,703</u>	<u>\$1,908,891</u>	<u>\$821,073</u>	<u>NONE</u>	<u>\$3,183,667</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem taxes	\$70,009	\$475,044			\$545,053
Sales and use taxes	130,928	774,627	\$175,781		1,081,336
Other taxes, penalties, and interest	11,139	1,624			12,763
Licenses and permits	75,735				75,735
Intergovernmental revenues:					
Federal funds - federal grants	52,215	2,847,419		\$175,740	3,075,374
State funds:					
Parish transportation funds		384,725			384,725
State revenue sharing (net)	14,556	31,843			46,399
Severance taxes	195,244				195,244
Other state funds	17,293	87,068			104,361
Local funds	33,979				33,979
Fees, charges, and commissions for services	49	227,836			227,885
Fines and forfeitures		444			444
Use of money and property	23,625	39,423	26,476	4,839	94,363
Other revenues	1,244	17,373			18,617
Total revenues	<u>626,016</u>	<u>4,887,426</u>	<u>202,257</u>	<u>180,579</u>	<u>5,896,278</u>
EXPENDITURES					
Current:					
General government:					
Legislative	76,595				76,595
Judicial	63,031	160,957			223,988
Executive	49,065				49,065
Elections	16,512				16,512
Financial and administrative	11,416				11,416
Other general government	90,406	34,027			124,433
Public safety	65,504	44,236			109,740
Public works		640,586			640,586
Health and welfare	69,300	30,659		10,697	110,656
Culture and recreation		199,969			199,969
Economic development and assistance	16,451	2,930,908			2,947,359

(Continued)

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, etc.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
EXPENDITURES (CONTD.)					
Current: (Contd.)					
Transportation	\$2,135				\$2,135
Debt service:					
Principal		\$11,000	\$110,000		121,000
Interest		2,047	102,377		104,424
Capital outlay	<u>3,766</u>	<u>78,530</u>		<u>\$922,721</u>	<u>1,005,017</u>
Total expenditures	<u>464,181</u>	<u>4,132,919</u>	<u>212,377</u>	<u>933,418</u>	<u>5,742,895</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>161,835</u>	<u>754,507</u>	<u>(10,120)</u>	<u>(752,839)</u>	<u>153,383</u>
OTHER FINANCING SOURCES (Use)					
Proceeds from long-term bonds				690,000	690,000
Operating transfers in		58,881	127,635	106,720	293,236
Operating transfers out	<u>(121,720)</u>	<u>(127,635)</u>		<u>(43,881)</u>	<u>(293,236)</u>
Total other financing sources (use)	<u>(121,720)</u>	<u>(68,754)</u>	<u>127,635</u>	<u>752,839</u>	<u>690,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	40,115	685,753	117,515	NONE	843,383
FUND BALANCES AT BEGINNING OF YEAR	<u>148,773</u>	<u>1,148,373</u>	<u>646,318</u>	<u>NONE</u>	<u>1,943,464</u>
FUND BALANCES AT END OF YEAR	<u>\$188,888</u>	<u>\$1,834,126</u>	<u>\$763,833</u>	<u>NONE</u>	<u>\$2,786,847</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court and Job Training Partnership Act
Special Revenue Funds)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$71,424	\$71,424		\$472,107	\$471,657	(\$450)
Sales and use taxes	135,800	143,833	\$8,033	790,500	854,941	64,441
Other taxes, penalties, and interest	10,960	10,960		1,410	1,866	456
Licenses and permits	94,132	97,397	3,265			
Intergovernmental revenues:						
Federal funds - federal grants	43,807	43,120	(687)		15,000	15,000
State funds:						
Parish transportation funds				138,000	139,945	1,945
State revenue sharing (net)	14,480	9,704	(4,776)	25,716	21,230	(4,486)
Severance taxes	244,250	244,250				
Other state funds	18,938	18,938		50,000	115,000	65,000
Local funds	33,979	33,979				
Fees, charges, and commissions for services	61	66	5	54,530	59,315	4,785
Fines and forfeitures				322	408	86
Use of money and property	27,100	29,560	2,460	75,745	120,284	44,539
Other revenues	61	61		57,098	57,878	780
Total revenues	<u>694,992</u>	<u>703,292</u>	<u>8,300</u>	<u>1,665,428</u>	<u>1,857,524</u>	<u>192,096</u>
EXPENDITURES						
Current:						
General government:						
Legislative	80,350	79,682	668			
Judicial	78,305	77,792	513	2,750	2,550	200
Executive	56,802	56,648	154			
Elections	29,123	16,440	12,683			
Finance and administrative	9,841	9,485	356			
Other general government	87,777	74,418	13,359	93,704	92,927	777
Public safety	79,820	68,347	11,473	221,988	52,730	169,258
Public works				1,110,367	716,350	394,017
Health and welfare	62,725	59,417	3,308	51,374	48,253	3,121
Culture and recreation				240,146	202,363	37,783

(Continued)

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court and Job Training
 Partnership Act Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash) Basis and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Contd.)						
Current: (Contd.)						
Economic development and assistance	\$26,457	\$23,355	\$3,102	\$55,287	\$50,981	\$4,306
Transportation	3,000	1,809	1,191			
Debt Service:						
Principal				11,000	11,000	
Interest				1,249	1,249	
Capital outlay	NONE	NONE	NONE	17,000	375,846	(358,846)
Total expenditures	<u>514,200</u>	<u>467,393</u>	<u>46,807</u>	<u>1,804,865</u>	<u>1,554,249</u>	<u>250,616</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>180,792</u>	<u>235,899</u>	<u>55,107</u>	<u>(139,437)</u>	<u>303,275</u>	<u>442,712</u>
OTHER FINANCING SOURCE (Use)						
Operating transfers out	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(32,757)</u>	<u>(55,386)</u>	<u>(22,629)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USE	<u>180,792</u>	<u>235,899</u>	<u>55,107</u>	<u>(172,194)</u>	<u>247,889</u>	<u>420,083</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>7,654</u>	<u>19,881</u>	<u>12,227</u>	<u>1,305,563</u>	<u>1,189,536</u>	<u>(116,027)</u>
FUND BALANCES AT END OF YEAR	<u>\$188,446</u>	<u>\$255,780</u>	<u>\$67,334</u>	<u>\$1,133,369</u>	<u>\$1,437,425</u>	<u>\$304,056</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
(Excluding Criminal Court and Job Training Partnership Act
Special Revenue Funds)

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(Cash) Basis and Actual
For the Year Ended December 31, 1994

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$71,853	\$71,853		\$488,311	\$487,916	(\$395)
Sales and use taxes	124,100	125,966	\$1,866	734,271	742,237	7,966
Other taxes, penalties, and interest	11,611	9,297	(2,314)	1,213	1,623	410
Licenses and permits	81,056	79,639	(1,417)			
Intergovernmental revenues:						
Federal funds - federal grants	46,996	53,884	6,888			
State funds:						
Parish transportation funds				384,484	384,974	490
State revenue sharing (net)	14,480	14,505	25	31,739	31,773	34
Severance taxes	207,105	207,105				
Other state funds	17,378	17,378				
Local funds		3,556	3,556			
Fees, charges, and commissions for services	40	49	9	55,437	56,003	566
Fines and forfeitures				500	444	(56)
Use of money and property	21,700	24,124	2,424	15,534	16,794	1,260
Other revenues	153	996	843	1,727	17,349	15,622
Total revenues	<u>596,472</u>	<u>608,352</u>	<u>11,880</u>	<u>1,713,216</u>	<u>1,739,113</u>	<u>25,897</u>
EXPENDITURES						
Current:						
General government:						
Legislative	76,635	75,835	800			
Judicial	85,890	68,262	17,628	3,000	3,000	
Executive	49,401	49,357	44			
Elections	16,935	16,461	474			
Finance and administrative	12,550	10,549	2,001			
Other general government	98,083	114,412	(16,329)	36,212	37,879	(1,667)
Public safety	68,548	64,194	4,354	20,387	28,846	(8,459)
Public works				675,065	648,090	26,975
Health and welfare	62,709	69,527	(6,818)	129,086	84,193	44,893
Culture and recreation				243,789	213,842	29,947

(Continued)

CALDWELL PARISH POLICE JURY
 Columbia, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS
 (Excluding Criminal Court and Job Training
 Partnership Act Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Cash) Basis and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (Contd.)						
Current: (Contd.)						
Economic development and assistance	\$17,241	\$16,269	\$972	\$53,571	\$44,197	\$9,374
Transportation	2,500	2,441	59			
Debt Service:						
Principal				11,000	11,000	
Interest				2,047	2,047	
Capital outlay					35,269	(35,269)
Total expenditures	<u>490,492</u>	<u>487,307</u>	<u>3,185</u>	<u>1,174,157</u>	<u>1,108,363</u>	<u>65,794</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>105,980</u>	<u>121,045</u>	<u>15,065</u>	<u>539,059</u>	<u>630,750</u>	<u>91,691</u>
OTHER FINANCING SOURCES (Use)						
Proceeds from long-term bonds				43,881	43,881	
Operating transfers in					15,000	15,000
Operating transfers out	<u>(106,721)</u>	<u>(121,721)</u>	<u>(15,000)</u>	<u>(77,635)</u>	<u>(77,635)</u>	
Total other financing sources (use)	<u>(106,721)</u>	<u>(121,721)</u>	<u>(15,000)</u>	<u>(33,754)</u>	<u>(18,754)</u>	<u>15,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	(741)	(676)	65	505,305	611,996	106,691
FUND BALANCES AT BEGINNING OF YEAR	8,395	20,557	12,162	496,464	571,959	75,495
Residual Equity Transfer					5,581	5,581
FUND BALANCES AT END OF YEAR	<u>\$7,654</u>	<u>\$19,881</u>	<u>\$12,227</u>	<u>\$1,001,769</u>	<u>\$1,189,536</u>	<u>\$182,186</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Caldwell Parish Police Jury is the governing authority for Caldwell Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 1996.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Caldwell Parish: (Contd.)		
Housing Authority	December 31	1 & 3
Airport Authority	December 31	1 & 3
Fire Protection District #1	December 31	1 & 3
Recreation District	December 31	1 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

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

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity in accordance with generally accepted accounting principles but rather are intended to reflect only the financial statements of the primary government (police jury).

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

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

Governmental Funds:

General Fund

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

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

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

Fiduciary Fund - Sales Tax Agency Fund

The Sales Tax Agency Fund is used to account for sales tax collections made for other funds and governmental units. It is custodial in nature (i.e., assets equal liabilities) and does not involve measurement of operations.

**C. GENERAL FIXED ASSETS AND
LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. 100 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 54 per cent of the library's fixed assets are valued at actual cost while the remaining 46 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

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

Long-term obligations, such as revenue bonds, long term bank loans and capital leases, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales taxes are recognized in the month received by the police jury's sales tax collection agent.

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

Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

Substantially all other revenues are recognized when they become available to the police jury.

Based on the above criteria, ad valorem taxes, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for *principal and interest on general long-term obligations*, which are recognized when due, and compensated absences, which are recognized when paid.

Other Financing Sources (Uses)

Proceeds from long-term bonds, transfers between funds that are not expected to be repaid, and sale of fixed assets are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive

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

comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

During the year, the finance committee receives monthly budgetary comparison statements, which are used as a management tool to control operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within function levels, the secretary/treasurer has the discretion to make amendments as he deems necessary for proper control. The police jury does not utilize encumbrance accounting; however, the original budgets and any subsequent amendments are incorporated into the accounting system. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. For the two years ended December 31, 1995, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court and Job Training Partnership Act special revenue funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statements D and E (budget basis) to the same amounts shown on Statement B and C (GAAP basis):

	.....1995.....		.....1994.....	
	General	Special	General	Special
	<u>Fund</u>	<u>Revenue</u>	<u>Fund</u>	<u>Revenue</u>
		<u>Funds</u>		<u>Funds</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (Budgetary basis)	\$235,899	\$247,889	(\$676)	\$611,996
Adjustments:				
Receivables	31,767	(170,110)	(16,787)	20,071

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

	.....1995.....		.....1994.....	
	General	Special	General	Special
	Fund	Revenue	Fund	Revenue
		Funds		Funds
Payables	\$3,873	\$21,426	\$4,216	\$9,841
Fund not budgeted		(5,387)		30,423
Interfunds	(6,724)	(13,910)	53,362	13,422
Other		(5,143)		
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$264,815</u>	<u>\$74,765</u>	<u>\$40,115</u>	<u>\$685,753</u>

The following schedule reconciles actual ending fund balances as shown on Statement D with cash on Statement A:

	GENERAL FUND	SPECIAL REVENUE FUNDS
Fund balance at end of year - Statement D	\$255,780	\$1,437,425
Adjustments:		
Due to other agencies	5,000	
Funds not budgeted		130,526
Payroll cash (withholdings)	<u>25,093</u>	
Cash - Statement A	<u>\$285,873</u>	<u>\$1,567,951</u>

F. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1995, the police jury has cash and cash equivalents (book balances) net of cash overdraft of (\$136,711) totaling \$2,703,943, as follows:

Demand deposits	\$959,338
Time deposits	<u>1,744,605</u>
Total	<u>\$2,703,943</u>

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

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. At December 31, 1995 the police jury's bank balances were undersecured in one bank by \$66,671. Cash and cash equivalents (bank balances) at December 31, 1995, are secured in total as follows:

Bank Balances	<u>\$2,877,818</u>
Federal deposit insurance	\$561,981
Pledged securities (uncollateralized)	<u>2,589,339</u>
Total	<u>\$3,151,320</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

G. VACATION AND SICK LEAVE

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

Employees of the police jury and recreation district may accumulate up to 14 days of annual leave each year with a maximum accumulation of 30 to 45 days, depending on their length of service. Employees earn 10 days of sick leave each year and may accumulate sick leave without limitation. Upon termination, retirement, or resignation, employees are paid for accumulated unused annual and sick leave up to a maximum of 90 or 105 days, depending on their years of service.

Employees of the Caldwell Parish Library accrue 10 to 22 days of annual leave each year, depending upon their professional level. Five days of accumulated leave may be carried forward each year. At termination of

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

employment, employees are paid for all unused accumulated annual leave. Employees accrue two and one-half days of sick leave each quarter, which may be accumulated up to a maximum of 30 days. Employees are not paid for unused accumulated sick leave at termination of employment. All unused sick leave is used in the retirement benefit computation as earned 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.

At December 31, 1995, employees as outlined above, excluding employees of the jury's subgrantee, Private Industry Council, SDA 83, Inc. have accumulated and vested \$95,068 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the governmental funds when leave is actually taken or when employees are paid for accrued sick leave upon retirement, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

II. SALES TAXES

Caldwell Parish has a four per cent sales and use tax. One per cent (parish wide) is dedicated to the Caldwell Parish School Board. Of the remaining three per cent, one per cent (parish wide) is dedicated to the debt service and operations of the parish hospital (Citizens Medical Center); one per cent (parish wide, excluding the Town of Columbia) is dedicated to maintain and construct roads and bridges and fire protection (0.25 per cent), and solid waste collection and disposal (0.75 per cent); and one per cent (parish wide) is dedicated to solid waste collection and disposal (0.75 per cent) and operations of the parish General Fund (0.25 per cent). The parish hospital tax was passed by voters of the parish 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.

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

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

**1. TOTAL COLUMNS ON
 COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. EXPENDITURES - ACTUAL AND BUDGET

The Solid Waste special revenue fund had actual expenditures greater than budgeted expenditures by \$25,051 for the year ended December 31, 1995. Actual and budgeted expenditures were \$339,615 and \$314,564, respectively.

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year:

	Authorized Millage	Levied ..Millage..		Expiration Date
		1995	1994	
Parish wide taxes:				
General Maintenance	4.00	3.73	3.73	Indefinite
Health Unit Maintenance	2.00	1.93	1.93	1997
Road Maintenance and Construction	8.00	7.58	7.58	1999
Library Maintenance	6.50	6.16	6.16	2001
Courthouse and Jail Maintenance	3.00	2.84	2.84	2000
Industrial Park Maintenance	2.00	1.89	1.89	2000
Recreation Maintenance	5.00	NONE	4.91	1994

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

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

The following schedule lists the ten principal taxpayers for the parish and their 1995 assessed valuation (amounts expressed in thousands):

	1995 Assessed Valuation	Percent of Total Assessed Valuation
Texas Gas Transmission Corp.	\$1,536	5.64%
Louisiana Power & Light Co.	1,485	5.45%
Riverwood International	1,214	4.46%
South Central Bell Telephone	1,153	4.23%
Caldwell Bank & Trust Company	631	2.32%
IP Timberlands	523	1.92%
Trunkline Gas Company	500	1.84%
Homeland Federal Savings Bank	479	1.76%
Swift Energy Co.	478	1.76%
Union Pacific Corporation	422	1.55%
Total	<u>\$8,421</u>	<u>30.93%</u>

4. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

	General Fund	Special Revenue Funds	Capital Projects Funds	Total
Taxes:				
Ad valorem	\$72,644	\$397,301		\$469,945
Other	4,824	2,792		7,616
Grants:				
Federal	4,833	159,823	\$13,143	177,799
State	88,864	28,737		117,601
Other	854	12,429		13,283
Total	<u>\$172,019</u>	<u>\$601,082</u>	<u>\$13,143</u>	<u>\$786,244</u>

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

5. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1995:

	Balance January 1	Additions	Deletions	Balance December 31
1994:				
Police Jury:				
Land	\$254,806			\$254,806
Buildings	2,501,454	\$1,525,267	(\$737,543)	3,289,178
Road equipment	292,028	24,000	(20,000)	296,028
Furniture and equipment	97,614	141,095		238,709
Fixed assets under capital leases	3,241			3,241
Construction in progress	693,435	831,832	(1,525,267)	NONE
Sub-total	<u>3,842,578</u>	<u>2,522,194</u>	<u>(2,282,810)</u>	<u>4,081,962</u>
Library:				
Land	20,000			20,000
Buildings	184,476			184,476
Equipment and furniture	43,592	3,717	(12,058)	35,251
Books	274,441	17,623	(8,130)	283,934
Sub-total	<u>522,509</u>	<u>21,340</u>	<u>(20,188)</u>	<u>523,661</u>
Total	<u>\$4,365,087</u>	<u>\$2,543,534</u>	<u>(\$2,302,998)</u>	<u>\$4,605,623</u>
1995:				
Police Jury:				
Land	\$254,806	\$14,200		\$269,006
Buildings	3,289,178			3,289,178
Road equipment	296,028	360,218	(\$20,182)	636,064
Furniture and equipment	238,709	20,185	(872)	258,022
Fixed assets under capital leases	3,241			3,241
Sub-total	<u>4,081,962</u>	<u>394,603</u>	<u>(21,054)</u>	<u>4,455,511</u>
Library:				
Land	20,000			20,000
Buildings	184,476			184,476
Equipment and furniture	35,251			35,251
Books	283,934	14,470	(8,904)	289,500
Sub-total	<u>523,661</u>	<u>14,470</u>	<u>(8,904)</u>	<u>529,227</u>
Total	<u>\$4,605,623</u>	<u>\$409,073</u>	<u>(\$29,958)</u>	<u>\$4,984,738</u>

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Notes to the Financial Statements (Continued)

For the year ended December 31, 1994, road equipment additions include a donated building valued at \$13,250 and additions in buildings and improvements have been adjusted to include \$1,525,265 which has been reclassified from construction in progress. Additions to land for the year ended December 31, 1995 is for property donated valued at \$14,200.

6. PENSION PLAN

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Caldwell Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution

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

	Long-Term Bonds	Capital Leases	Compensated Absences	Bank Loan	Total
1995	(\$165,000)	(\$624)	(\$32,658)	(\$11,000)	(\$209,282)
1994	(\$110,000)	(\$532)	(\$27,383)	(\$11,000)	(148,915)
Adjustment			(1,273)		(1,273)
Long-term obligations at December 31, 1995	<u>\$1,845,000</u>	<u>\$1,513</u>	<u>\$95,068</u>	<u>\$11,000</u>	<u>\$1,952,581</u>

The beginning balances for compensated absences have been restated to reflect employees not included on the schedule of accrued leave. The adjustment for compensated absences is to adjust the ending balance to the limits set forth in the annual and sick leave policies as stated in note 1G.

Revenue bonds payable at December 31, 1995, is comprised of the following individual issues:

Revenue bond - Hospital Bonds - \$2,300,000 - Public improvement bond issue April 1, 1978, due in annual installments of \$15,000 to \$185,000 through April 2003; interest at 5.0 to 6.0 per cent. Debt retirement payments are made from the Hospital Bond Fund.	\$1,205,000
Certificates of Indebtedness - \$690,000 issue of January 3, 1994, for the purpose of constructing a new health unit in Caldwell Parish. The principal is due in annual installments of \$50,000 to \$90,000 through February 15, 2004 with interest at 5.00 to 7.25 per cent. Debt retirement payments are made from the Health Unit Sinking Debt Service Fund.	<u>640,000</u>
Total	<u>\$1,845,000</u>

The annual requirements to amortize all bonded debt outstanding at December 31, 1995, including interest payments of \$518,248, are as follows:

Year	Hospital Bond	Certificate of Indebtedness	Total
1996	\$186,935	\$88,600	\$275,535
1997	189,838	92,175	282,013
1998	\$187,219	\$90,187	\$277,406
1999	189,169	92,900	282,069
2000	190,544	95,000	285,544
2001-2004	573,243	387,438	960,681
Total	<u>\$1,516,948</u>	<u>\$846,300</u>	<u>\$2,363,248</u>

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

As shown on Statement A, \$821,073 is available in the debt service funds to service the bonds and certificates of indebtedness.

9. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1995, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$40,819	
Special Revenue Funds:		
Road Maintenance	7,033	
Solid Waste Management	61,375	
Health Unit Maintenance	2,032	
Criminal Court		\$28,592
Sales Tax Agency Fund		80,635
Health Unit Capital Projects Fund		2,032
Total	<u>\$111,259</u>	<u>\$111,259</u>

10. LITIGATION AND CLAIMS

At December 31, 1995, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of the majority of the suits would not materially affect the financial position of the police jury. However, exposure on two suits involving personal injury and one suit involving alleged back vacation and sick leave due an employee is unknown at this time.

11. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the two years ended December 31, 1995:

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

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
1994:				
Assets:				
Cash	\$63,919	\$1,014,153	(\$970,742)	\$107,330
Accounts receivable		<u>1,014,153</u>	<u>(1,014,153)</u>	
Total Assets	<u>\$63,919</u>	<u>\$2,028,306</u>	<u>(\$1,984,895)</u>	<u>\$107,330</u>
Liabilities:				
Accounts payable	\$989	\$25,386	(\$19,487)	\$6,888
Due to others	<u>62,930</u>	<u>988,767</u>	<u>(951,255)</u>	<u>100,442</u>
Total Liabilities	<u>\$63,919</u>	<u>\$1,014,153</u>	<u>(\$970,742)</u>	<u>\$107,330</u>
1995:				
Assets:				
Cash	\$107,330	\$1,212,803	(\$1,235,884)	\$84,249
Accounts receivable		<u>1,212,803</u>	<u>(1,212,803)</u>	
Total Assets	<u>\$107,330</u>	<u>\$2,425,606</u>	<u>(\$2,448,687)</u>	<u>\$84,249</u>
Liabilities:				
Accounts payable	\$6,888	\$29,996	(\$35,029)	\$1,855
Due to others	<u>100,442</u>	<u>1,182,807</u>	<u>(1,200,855)</u>	<u>82,394</u>
Total Liabilities	<u>\$107,330</u>	<u>\$1,212,803</u>	<u>(\$1,235,884)</u>	<u>\$84,249</u>

12. FOOD STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1995, follows:

Balance at January 1, 1994	\$467,886
Received:	
1994	1,351,000
1995	1,311,000
Issued	
1994	(1,419,736)
1995	<u>(1,339,903)</u>
Balance at December 31, 1995	<u>\$370,247</u>

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

13. CHANGE IN REPORTING

Community Development Block Grants have previously been reported as special revenue funds. Beginning in 1994, these grants are reported as capital projects funds. Because the federal program is expenditure driven (revenues equal expenditures), fund balances of the special revenue funds as of January 1, 1995 are not affected.

**14. JOB TRAINING PARTNERSHIP
ACT PROGRAM**

The Caldwell Parish Police Jury participates in the Job Training Partnership Act (JTPA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The jury is a member of the 83rd Planning District which is comprised of 7 parishes. The members of the 83rd Planning District, consisting of the Parishes of Caldwell, East Carroll, Franklin, Jackson, Madison, Richland, and Tensas, and the 83rd Planning District Service Delivery Area (SDA) Private Industry Council, entered into an agreement. This agreement designated the president of the Jackson Parish Police Jury as the chief elected official of the SDA and the Caldwell Parish Police Jury as the JTPA grant recipient.

The SDA is comprised of three elements:

1. Private Industry Council (PIC) - which consists of 21 members representing a cross-section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated Chief Elected Official - this is a police jury president elected by his peers from the Eighty-third Planning District. His responsibilities are the same as the PIC.
3. Administrative Entity - the organization selected by the PIC to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The designated chief elected official notified the Assistant Secretary of Labor, State of Louisiana, that the Caldwell Parish Police Jury was designated as the administrative entity for the SDA and that all funds and copies of correspondence should be sent to the Caldwell Parish Police Jury. This notification also stated that all bookkeeping and program documents would be maintained by the Caldwell Parish Police Jury.

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

The Caldwell Parish Police Jury is the designated grant recipient and (1) has accepted full responsibility for funds expended under the grant, (2) has assured the Louisiana Department of Labor that all funds provided will be expended according to limitations set forth in the Job Training Partnership Act, federal and state regulations, and the approved job training plan, and (3) that it will reimburse the Louisiana Department of Labor for any questioned costs which are ultimately disallowed by the United States Department of Labor. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the Caldwell Parish JTPA which operates the day-to-day activities of the program.

Although grant funds are remitted directly from the Louisiana Department of Labor to the administrative entity, financial operations of the program are included as a special revenue fund of the police jury in its financial statements and are presented on the program's June 30 fiscal year end basis.

15. SUBSEQUENT EVENT

On February 29, 1996, the police jury entered into a capital lease to purchase computer hardware and software at an interest rate of 8.91 percent per annum. The original amount of the lease is \$51,594 and will be paid in sixty monthly installments of \$1,069 proportionately from all funds.

SUPPLEMENTAL INFORMATION SCHEDULES

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

SPECIAL REVENUE FUNDS

ROAD MAINTENANCE FUND

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, sales and use taxes, a parish wide ad valorem tax, and state revenue sharing.

COURTHOUSE AND JAIL MAINTENANCE FUND

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

INDUSTRIAL OPERATION FUND

The Industrial Operation Fund accounts for the maintenance of the parish-owned industrial district. Financing is provided by a parish wide ad valorem tax.

RECREATION FUND

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

HEALTH UNIT MAINTENANCE FUND

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

LIBRARY FUND

The Library Fund accounts for the maintenance and operation of the Caldwell Parish Library. Financing is provided by a parish wide ad valorem tax, state revenue sharing, and grants from the Louisiana State Library.

CRIMINAL COURT FUND

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

SOLID WASTE FUND

The Solid Waste Management Fund accounts for the collection and disposition of the parish's garbage and waste. Financing is provided by sales and use taxes.

WITNESS FEE FUND

The Witness Fee Fund pays witness fees for law enforcement officers who appear in court while off-duty. Financing is made available through court costs designated for this purposes.

ECONOMIC INDUCEMENT FUND

The Economic Inducement Fund accounts for the promotion of economic development of the parish by funding programs to encourage industries and businesses to locate in the parish and to encourage additions to existing industries and businesses located in the parish.

911 FUND

The 911 Fund accounts for the establishment, maintenance and operation of the 911 emergency telephone system for Caldwell Parish. Financing is provided by a 5 per cent service charge on local telephone service within the parish.

FLOOD DAMAGE FUND

The Flood Damage Reimbursement Fund accounts for the cost of road repairs for damage caused by the 1991 floods. Financing is provided by a grant from the United States Federal Emergency Management Agency.

JTPA FUND

The Job Training Partnership Act Fund (JTPA) accounts for federally funded job assistance programs designed to develop job skills for economically disadvantaged parishes of Richland, Franklin, Tensas, Madison, East Carroll, Caldwell, and Jackson. Funding is provided by the United States Department of Labor through the Louisiana Department of Labor. Funds are subsequently transferred to the administrative entity (subrecipient) for actual operation of the program.

FIRE PROTECTION FUND

The Fire Protection Fund accounts for transfers from General Fund, private donations, and certain state grants for the purpose of installing fire hydrants in Caldwell Parish.

RURAL DEVELOPMENT FUNDS

The Fire Protection Rural Development fund accounts for the acquisition of fire hydrants to provide fire protection to residents in rural areas of Caldwell Parish. Financing is provided by a grant from the Governor's Office of Rural Development.

The Enhanced 911 Rural Development fund accounts for the acquisition of signs and equipment to implement an Enhanced 911 system in Caldwell Parish. Financing is provided by a grant from the Governor's Office of Rural Development.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	MAINT. FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	JTPA	911	FIRE PROTECTION	RURAL DEVELOPMENT	TOTAL
ASSETS									
Cash and cash equivalents	\$490,733	\$46,247	\$873,494		\$84,279	\$12,630	\$2,088	\$58,480	\$1,567,951
Receivables	433,122	14,926		\$175	150,067	2,792			601,082
Due from other funds	9,065		61,375						70,440
Other assets					2,153				2,153
TOTAL ASSETS	\$932,920	\$61,173	\$934,869	\$175	\$236,499	\$15,422	\$2,088	\$58,480	\$2,241,626
LIABILITIES AND FUND EQUITY									
Liabilities:									
Cash overdraft					\$103,999				\$103,999
Accounts payable	\$27,533	\$3,989	\$26,730		30,861	\$3,461	\$788		93,362
Salaries payable					44,445				44,445
Payroll withholdings payable					4,066				4,066
Due to other funds		28,592							28,592
Due to other agencies	5,143								5,143
Deferred revenue									16,951
Compensated absences payable					16,951				16,951
Total Liabilities	<u>32,676</u>	<u>32,581</u>	<u>26,730</u>	<u>NONE</u>	<u>236,499</u>	<u>3,461</u>	<u>788</u>	<u>NONE</u>	<u>332,735</u>
Fund Equity - fund balances - unreserved -undesignated	<u>900,244</u>	<u>28,592</u>	<u>908,139</u>	<u>\$175</u>	<u>NONE</u>	<u>11,961</u>	<u>1,300</u>	<u>\$58,480</u>	<u>1,908,891</u>
TOTAL LIABILITIES AND FUND EQUITY	\$932,920	\$61,173	\$934,869	\$175	\$236,499	\$15,422	\$2,088	\$58,480	\$2,241,626

Economic development and assistance	50,204	31,622	2,645,653	2,727,479
Intergovernmental	5,143			5,143
Debt service:				
Principal	11,000			11,000
Interest and other charges	1,249			1,249
Capital outlay	374,688	3,885		378,573
Total expenditures	1,138,725	35,507	2,645,653	4,348,228
	164,614	19,854	1,520	
	340,030			
	2,325			

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(374,593)</u>	<u>(2,151)</u>	<u>NONE</u>	<u>58,480</u>	<u>94,325</u>
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OTHER FINANCING SOURCE (Use)					
Sale of fixed assets	35,827				35,827
Operating transfer out	<u>(55,387)</u>				<u>(55,387)</u>
Total other financing source (use)	<u>(19,560)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(19,560)</u>

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE					
	(394,153)	(2,151)	NONE	58,480	74,765
	(5,387)			(19,854)	
	25				
	437,805				
	NONE	NONE	NONE	NONE	NONE

FUND BALANCES AT BEGINNING OF YEAR	<u>1,294,397</u>	<u>14,112</u>	<u>NONE</u>	<u>NONE</u>	<u>1,834,126</u>
FUND BALANCES AT END OF YEAR	<u>\$900,244</u>	<u>\$11,961</u>	<u>NONE</u>	<u>\$58,480</u>	<u>\$1,908,891</u>
	\$28,592	\$175	\$1,300		
	\$908,139				
	33,979	21,154			
	470,334				
	150				

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	MAINT. FUNDS	CRIMINAL COURT	SOLID WASTE	WITNESS FEE	ECONOMIC INDUCEMENT	911	FLOOD DAMAGE	JTPA	FIRE PROTECTION	TOTAL
REVENUES										
Taxes:										
Ad valorem taxes	\$475,044									\$475,044
Sales and use taxes	81,303		\$693,324							774,627
Other taxes, penalties, and interest	1,624									1,624
Intergovernmental revenues:										
Federal funds - federal grants								\$2,847,419		2,847,419
State funds:										
Parish transportation funds	384,725									384,725
State revenue sharing (net)	31,843									31,843
Other state funds	50,000	\$17,068						\$20,000		87,068
Fees, charges, and commissions for services	21,698	171,749		\$3,000		\$31,389				227,836
Fines and forfeitures	444								444	444
Use of money and property	37,802		1,621							39,423
Other revenues	2,373							15,000		17,373
Total revenues	1,086,856	188,817	694,945	3,000	NONE	31,389	NONE	2,847,419	35,000	4,887,426
EXPENDITURES										
Current:										
General government:										
Judicial		157,732		3,225						160,957
Other general government	34,027									34,027
Public safety						15,390		28,846		44,236
Public works	299,263		330,774				\$10,549			640,586
Health and welfare	30,659									30,659
Culture and recreation	199,969									199,969
Economic development and assistance	32,549				\$50,940			2,847,419		2,930,908
Debt service:										
Principal	11,000									11,000
Interest and other charges	2,047									2,047
Capital outlay	73,553	662				4,315				78,530

Total expenditures	<u>683,067</u>	<u>158,394</u>	<u>330,774</u>	<u>3,225</u>	<u>50,940</u>	<u>19,705</u>	<u>10,549</u>	<u>2,847,419</u>	<u>28,846</u>	<u>4,132,919</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>403,789</u>	<u>30,423</u>	<u>364,171</u>	<u>(225)</u>	<u>(50,940)</u>	<u>11,684</u>	<u>(10,549)</u>	<u>NONE</u>	<u>6,154</u>	<u>754,507</u>
OTHER FINANCING SOURCE (Use)										
Operating transfers in	43,881								15,000	58,881
Operating transfers out	(127,635)									(127,635)
Total other financing source (use)	<u>(83,754)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>15,000</u>	<u>(68,754)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	320,035	30,423	364,171	(225)	(50,940)	11,684	(10,549)	NONE	21,154	685,753
FUND BALANCES AT BEGINNING OF YEAR	<u>974,362</u>	<u>3,556</u>	<u>106,163</u>	<u>375</u>	<u>50,940</u>	<u>2,428</u>	<u>10,549</u>	<u>NONE</u>	<u>NONE</u>	<u>1,148,373</u>
FUND BALANCES AT END OF YEAR	<u>\$1,294,397</u>	<u>\$33,979</u>	<u>\$470,334</u>	<u>\$150</u>	<u>NONE</u>	<u>\$14,112</u>	<u>NONE</u>	<u>NONE</u>	<u>\$21,154</u>	<u>\$1,834,126</u>

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

Combining Balance Sheet, December 31, 1995

	<u>ROAD</u>	<u>COURTHOUSE AND JAIL</u>	<u>INDUSTRIAL OPERATION</u>	<u>RECREATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
ASSETS							
Cash and cash equivalents	\$35,415	\$2,323	\$260,711	\$87,632	\$48,875	\$55,777	\$490,733
Receivables	168,574	55,311	36,809		37,586	134,842	433,122
Due from other funds	7,033				2,032		9,065
TOTAL ASSETS	<u>\$211,022</u>	<u>\$57,634</u>	<u>\$297,520</u>	<u>\$87,632</u>	<u>\$88,493</u>	<u>\$190,619</u>	<u>\$932,920</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$11,983	\$5,660	\$1,434	\$1,826	\$1,420	\$5,210	\$27,533
Due to other agencies	5,143						5,143
Total Liabilities	<u>17,126</u>	<u>5,660</u>	<u>1,434</u>	<u>1,826</u>	<u>1,420</u>	<u>5,210</u>	<u>32,676</u>
Fund Equity - fund balance - unreserved - undesignated	193,896	51,974	296,086	85,806	87,073	185,409	900,244
TOTAL LIABILITIES AND FUND EQUITY	<u>\$211,022</u>	<u>\$57,634</u>	<u>\$297,520</u>	<u>\$87,632</u>	<u>\$88,493</u>	<u>\$190,619</u>	<u>\$932,920</u>

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

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
REVENUES							
Taxes:							
Ad valorem taxes	\$145,560	\$54,537	\$36,294		\$37,062	\$118,291	\$391,744
Sales and use taxes	86,073						86,073
Other taxes, penalties, and interest	559	209	139	\$362	142	454	1,865
Intergovernmental revenues:							
Federal funds - federal grants	9,756						9,756
State funds - state grants:							
Parish transportation funds	140,012						140,012
State revenue sharing (net)				21,976		14,873	14,873
Fees, charges, and commissions for services						624	22,600
Fines and forfeitures						408	408
Use of money and property	3,353		12,339	2,032	53,301	1,719	72,744
Other revenues	17,221	300	4,505		2,031		24,057
Total revenues	<u>402,534</u>	<u>55,046</u>	<u>53,277</u>	<u>24,370</u>	<u>92,536</u>	<u>136,369</u>	<u>764,132</u>
EXPENDITURES							
Current:							
General government - other		96,622					96,622
Public works	379,065						379,065
Health and welfare					21,711		21,711
Culture and recreation				89,354		109,689	199,043
Economic development and assistance			50,204				50,204

Intergovernmental	5,143					5,143
Debt service:						
Principal		11,000				11,000
Interest and other charges		1,249				1,249
Capital outlay	360,218		14,470			374,688
Total expenditures	<u>744,426</u>	<u>108,871</u>	<u>89,354</u>	<u>21,711</u>	<u>124,159</u>	<u>1,138,725</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(341,892)	(53,825)	(64,984)	70,825	12,210	(374,593)
OTHER FINANCING SOURCE (Use)						
Sale of fixed assets	35,827					35,827
Operating transfer out				(55,387)		(55,387)
Total other financing source (use)	<u>35,827</u>	<u>NONE</u>	<u>NONE</u>	<u>(55,387)</u>	<u>NONE</u>	<u>(19,560)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	(306,065)	(53,825)	(64,984)	15,438	12,210	(394,153)
FUND BALANCES AT BEGINNING OF YEAR	<u>499,961</u>	<u>105,799</u>	<u>150,790</u>	<u>71,635</u>	<u>173,199</u>	<u>1,294,397</u>
FUND BALANCES AT END OF YEAR	<u>\$193,896</u>	<u>\$51,974</u>	<u>\$85,806</u>	<u>\$87,073</u>	<u>\$185,409</u>	<u>\$900,244</u>

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

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	ROAD	COURTHOUSE AND JAIL	INDUSTRIAL OPERATION	RECREATION	HEALTH UNIT	LIBRARY	TOTAL
REVENUES							
Taxes:							
Ad valorem taxes	\$142,269	\$53,303	\$35,473	\$92,155	\$36,224	\$115,620	\$475,044
Sales and use taxes	81,303						81,303
Other taxes, penalties, and interest	486	182	134	303	124	395	1,624
Intergovernmental revenues - state funds:							
Parish transportation funds	384,725			18,224		13,619	384,725
State revenue sharing (net)			50,000				50,000
Other state grants				21,142		556	21,698
Fees, charges, and commissions for services						444	444
Fines and forfeitures						2,300	2,300
Use of money and property	1,621		9,004	648	24,229		37,802
Other revenues	25		1,245	1,103			2,373
Total revenues	<u>610,429</u>	<u>103,485</u>	<u>45,856</u>	<u>133,575</u>	<u>60,577</u>	<u>132,934</u>	<u>1,086,856</u>

EXPENDITURES

Current:	
General government - other	34,027
Public works	299,263
Health and welfare	30,659
Culture and recreation	100,786
Economic development and assistance	32,549

Debt service:									
Principal		11,000							11,000
Interest and other charges		2,047							2,047
Capital outlay	10,750	150	13,283	290	27,740	21,340	73,553		
Total expenditures	<u>310,013</u>	<u>47,224</u>	<u>45,832</u>	<u>99,473</u>	<u>58,399</u>	<u>122,126</u>	<u>683,067</u>		
EXCESS OF REVENUES OVER EXPENDITURES	300,416	56,261	24	34,102	2,178	10,808	403,789		
OTHER FINANCING SOURCE (Use)									
Operating transfers in					43,881		43,881		
Operating transfers out					(127,635)		(127,635)		
Total other financing source (use)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(83,754)</u>	<u>NONE</u>	<u>(83,754)</u>		
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	300,416	56,261	24	34,102	(81,576)	10,808	320,035		
FUND BALANCES AT BEGINNING OF YEAR	<u>199,545</u>	<u>49,538</u>	<u>292,989</u>	<u>116,688</u>	<u>153,211</u>	<u>162,391</u>	<u>974,362</u>		
FUND BALANCES AT END OF YEAR	<u>\$499,961</u>	<u>\$105,799</u>	<u>\$293,013</u>	<u>\$150,790</u>	<u>\$71,635</u>	<u>\$173,199</u>	<u>\$1,294,397</u>		

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

DEBT SERVICE FUNDS

HOSPITAL BOND FUND

The Hospital Bond Fund accumulates monies for retirement of the March 6, 1978, bond issue used to construct the parish hospital. Financing is provided by sales and use tax.

HOSPITAL BOND RESERVE FUND

The Hospital Bond Reserve Fund maintains a reserve of \$191,350 as required by the March 6, 1978, bond issue. Funds in excess of the reserve are transferred to the Hospital Bond Fund to be used for early retirement of the public improvement hospital bonds. The required reserve was established with sales tax transfers and interest earnings on investments.

HEALTH UNIT BOND RESERVE

The Health Unit Bond Reserve Fund maintains a reserve of \$50,000 as required by the 1995 certificates of indebtedness to be used solely for the purpose of paying principal and interest on certificates which would otherwise be in default.

HEALTH UNIT SINKING FUND

The Health Unit Sinking Fund accumulates monies for retirement of the 1994 certificates of indebtedness issued to construct the parish health unit. Financing is provided by transfers from Health Unit Maintenance Fund.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>HOSPITAL BOND</u>	<u>HOSPITAL BOND RESERVE</u>	<u>HEALTH UNIT BOND RESERVE</u>	<u>HEALTH UNIT SINKING FUND</u>	<u>TOTAL</u>
ASSETS					
Cash and cash equivalents	<u>\$548,516</u>	<u>\$191,350</u>	<u>\$54,381</u>	<u>\$104,538</u>	<u>\$898,785</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Cash overdraft				\$32,712	\$32,712
Matured principal payable	<u>\$45,000</u>				<u>45,000</u>
Total liabilities	<u>45,000</u>	<u>NONE</u>	<u>NONE</u>	<u>32,712</u>	<u>77,712</u>
Fund Equity - fund balances - reserved for debt service	<u>503,516</u>	<u>\$191,350</u>	<u>\$54,381</u>	<u>71,826</u>	<u>821,073</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$548,516</u>	<u>\$191,350</u>	<u>\$54,381</u>	<u>\$104,538</u>	<u>\$898,785</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>HOSPITAL BOND</u>	<u>HOSPITAL BOND RESERVE</u>	<u>HEALTH UNIT BOND RESERVE</u>	<u>HEALTH UNIT SINKING</u>	<u>TOTAL</u>
REVENUES					
Taxes - sales and use	\$190,699				\$190,699
Use of money and property	<u>30,112</u>		<u>\$2,450</u>	<u>\$50,207</u>	<u>82,769</u>
Total revenues	<u>220,811</u>	<u>NONE</u>	<u>2,450</u>	<u>50,207</u>	<u>273,468</u>
EXPENDITURES					
Debt service:					
Principal	115,000			50,000	165,000
Interest and other charges	<u>64,703</u>			<u>41,912</u>	<u>106,615</u>
Total expenditures	<u>179,703</u>	<u>NONE</u>	<u>NONE</u>	<u>91,912</u>	<u>271,615</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	41,108	NONE	2,450	(41,705)	1,853
OTHER FINANCING SOURCE					
Operating transfer in	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>55,387</u>	<u>55,387</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	41,108	NONE	2,450	13,682	57,240
FUND BALANCES AT BEGINNING OF YEAR	<u>462,408</u>	<u>\$191,350</u>	<u>51,931</u>	<u>58,144</u>	<u>763,833</u>
FUND BALANCES AT END OF YEAR	<u>\$503,516</u>	<u>\$191,350</u>	<u>\$54,381</u>	<u>\$71,826</u>	<u>\$821,073</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1995
With Supplemental Information Schedules

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	<u>HOSPITAL BOND</u>	<u>HOSPITAL BOND RESERVE</u>	<u>HEALTH UNIT BOND RESERVE</u>	<u>HEALTH UNIT SINKING</u>	<u>TOTAL</u>
REVENUES					
Taxes - sales and use	\$175,781				\$175,781
Use of money and property	23,414		\$1,931	\$1,131	26,476
Total revenues	<u>199,195</u>	<u>NONE</u>	<u>1,931</u>	<u>1,131</u>	<u>202,257</u>
EXPENDITURES					
Debt service:					
Principal	110,000				110,000
Interest and other charges	81,755			20,622	102,377
Total expenditures	<u>191,755</u>	<u>NONE</u>	<u>NONE</u>	<u>20,622</u>	<u>212,377</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	7,440	NONE	1,931	(19,491)	(10,120)
OTHER FINANCING SOURCE					
Operating transfer in			50,000	77,635	127,635
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	7,440	NONE	51,931	58,144	117,515
FUND BALANCES AT BEGINNING OF YEAR					
	<u>454,968</u>	<u>\$191,350</u>	<u>NONE</u>	<u>NONE</u>	<u>646,318</u>
FUND BALANCES AT END OF YEAR	<u>\$462,408</u>	<u>\$191,350</u>	<u>\$51,931</u>	<u>\$58,144</u>	<u>\$763,833</u>

CALDWELL PARISH POLICE JURY
Columbia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

CAPITAL PROJECTS FUNDS

HEALTH UNIT CONSTRUCTION FUND

The Health Unit Construction Fund is used to account for expenditures incurred during the construction of a new health unit in Caldwell Parish.

**LOUISIANA COMMUNITY DEVELOPMENT
BLOCK GRANT FUNDS**

The 1991 Water/Fire Protection LCDBG Fund accounts for the construction of a fire station, purchase of firefighting equipment, and improvement to water delivery services in the East Columbia Community. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

The 1993 Holum Water System LCDBG Fund accounts for the construction of a water system. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

The 1995 Kelly Water System LCDBG Fund accounts for the construction of improvements to the Kelly water system. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

The Hebert Fire District LCDBG Fund accounts for the construction of improvements to the fire district. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Balance Sheet, December 31, 1995

	<u>HEALTH UNIT CONSTRUCTION</u>	<u>KELLY WATER SYSTEM 101-6068</u>	<u>HEBERT FIRE DISTRICT 101-6065</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$2,032		\$1,764	\$3,796
Accounts receivable		<u>\$7,032</u>	<u>6,111</u>	<u>13,143</u>
Total assets	<u>\$2,032</u>	<u>\$7,032</u>	<u>\$7,875</u>	<u>\$16,939</u>
LIABILITIES				
Accounts payable		\$7,032	\$7,875	\$14,907
Due to other funds	<u>\$2,032</u>			<u>2,032</u>
Total liabilities	<u>\$2,032</u>	<u>\$7,032</u>	<u>\$7,875</u>	<u>\$16,939</u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	KELLY WATER DISTRICT <u>101-6068</u>	HEBERT FIRE DISTRICT <u>101-6065</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental - federal grants	\$7,032	\$11,111	\$18,143
EXPENDITURES			
Current - financial and administrative	<u>7,032</u>	<u>11,111</u>	<u>18,143</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u><u>NONE</u></u>	<u><u>NONE</u></u>	<u><u>NONE</u></u>

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1994

	HEALTH UNIT CONSTRUCTION	1991 WATER/FIRE PROTECTION 101-2032	1993 HOLUM WATER SYSTEM 101-4004	TOTAL
REVENUES				
Intergovernmental - federal grants		\$124,697	\$51,043	\$175,740
Use of money and property	\$4,839			4,839
Total revenues	<u>4,839</u>	<u>124,697</u>	<u>51,043</u>	<u>180,579</u>
EXPENDITURES				
Current - health and welfare	10,697			10,697
Capital outlay	746,981	124,697	51,043	922,721
Total expenditures	<u>757,678</u>	<u>124,697</u>	<u>51,043</u>	<u>933,418</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(752,839)	NONE	NONE	(752,839)
OTHER FINANCING SOURCES (Use)				
Proceeds from long-term bonds	690,000	NONE	NONE	690,000
Operating transfer in	106,720			106,720
Operating transfers out	(43,881)			(43,881)
Total other financing sources (use)	<u>752,839</u>	<u>NONE</u>	<u>NONE</u>	<u>752,839</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE	NONE	NONE	NONE	NONE
FUND BALANCES AT BEGINNING OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

CALDWELL PARISH POLICE JURY
Columbia , Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1995

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month and the other jurors receive \$800 per month.

CALDWELL PARISH POLICE JURY
Columbia, LouisianaSchedule of Compensation Paid Police Jurors
For the Two Years Ended December 31, 1995

	<u>1995</u>	<u>1994</u>
J. N. "Buddy" Bailes	\$9,600	\$9,600
Glenn Barnhill	9,600	9,600
William Henry Byrd, President	10,800	10,800
Jimmy Duff	9,600	9,600
Edward Malcomb	9,600	9,600
Jimmy Martin	9,600	9,600
Michael D. Trent	9,600	9,600
Total	<u>\$68,400</u>	<u>\$68,400</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996. These primary government financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the primary government financial statements of the Caldwell Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

West Monroe, Louisiana
May 3, 1996

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CALDWELL PARISH POLICE JURY
Columbia, Louisiana

Schedule of Federal Financial Assistance
For the Two Years Ended December 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1993	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1995
			.....1994.....	.....1995.....				
UNITED STATES DEPARTMENT OF AGRICULTURE								
Passed through Louisiana Department of Social Services:								
Food Stamp Program	10.551 *	22-021-01	(\$467,886) #	\$1,351,000	\$1,419,736	\$1,311,000	\$1,339,903	(\$370,247) #
State Administrative Matching Grants for Food Stamp Program	10.561	22-021-01	3,310	19,438	19,438	17,980	17,980	3,176
Total United States Department of Agriculture			(464,576)	1,370,438	1,439,174	1,328,980	1,357,883	(367,071)
UNITED STATES DEPARTMENT OF TRANSPORTATION								
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas								
	20.509	N/A	2,978	32241	32241	24316	24316	1657
UNITED STATES DEPARTMENT OF ENERGY								
Passed through Louisiana Department of Military - Office of Emergency Preparedness - Disaster Assistance								
	83.516	021-00000	(10,549)	10,549	10,549	9,756	9,756	9,756
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Passed through Louisiana Division of Administration - Community Development Block Grant (State's Program):								
Holum Water System	14.228 *	101-4004	15,813	51,043	51,043			NONE
Water System/Fire Improvements		101-2032	42,225	124,697	124,697			NONE
Kelly Water System		101-6068	NONE			7,032	7,032	7,032
Hebert Fire District		101-6065	NONE			11,111	11,111	6,111
Total United States Department of Housing and Urban Development			58,038	175,740	175,740	18,143	18,143	13,143

UNITED STATES DEPARTMENT OF LABOR

Passed through Louisiana Department of Labor - Jobs Training Partnership Act

17,250 * N/A NONE 2,847,419 2,847,419 2,645,653 2,645,653 NONE

OTHER FEDERAL ASSISTANCE

United States Department of Interior - Direct program - Payment in-Lieu-of Taxes
Total Federal Financial Assistance

N/A N/A NONE 536 536 515 515 NONE
 (S414,109) S4,436,923 S4,505,659 S4,027,363 S4,056,266 (S342,515)

* Major federal financial assistance program
Food stamp coupons on hand

**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts, and Grants**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Caldwell Parish Police Jury is the responsibility of police jury's management. As part of obtaining reasonable assurance about whether the primary government financial statements are free of material misstatement, I performed tests of the Caldwell Parish Police Jury's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the primary government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following instance of noncompliance.

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana
Independent Auditor's Report
on Compliance, etc.,
December 31, 1995

**Need to Comply with Louisiana
Local Government Budget Act**

Finding: For the year ended December 31, 1994, no budget was adopted for the FEMA and Fire Protection Special Revenue Funds. The budget for the Solid Waste special revenue fund was not adequately monitored for the year ended December 31, 1995. Louisiana Revised Statute (LRS) 39:1304 requires the jury to adopt a budget for each special revenue fund. LRS 39:1309-1310 requires the jury to adopt a budget amendment when revenues and other sources to date plus projected revenue and other sources for the remainder of the year fail to meet budgeted revenues and other sources by five percent or more and/or when expenditures and other uses to date plus projected expenditures and other uses for the remainder of the year exceed budgeted expenditures and other uses by five percent or more. The Solid Waste Special Revenue Fund had actual expenditures and other uses that exceeded budgeted expenditures by \$25,051 or 8%.

Recommendation: In the future, the jury should adopt budgets for each special revenue fund and amend each budget as required by the statutes.

Management's Response: The secretary/treasurer has assured me that budgets will be adopted for all required funds in the future. He also assured me that those budgets will be closely monitored and amended as required by law.

I considered this instance of noncompliance in forming my opinion on whether the Caldwell Parish Police Jury primary government financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated May 3, 1996, on those general purpose financial statements.

The audit report for the two years ended December 31, 1993, also included a finding related to the budget act which has been addressed above.

This report is intended for the information of the members of the Caldwell Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
May 3, 1996



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996.

I have also audited the Caldwell Parish Police Jury's compliance with the requirement governing reporting, security over food stamps and monitoring subrecipients that is applicable to its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995. The management of the Caldwell Parish Police Jury is responsible for the police jury's compliance with that requirement. My responsibility is to express an opinion on compliance with that requirement based on my audit.

I conducted my audit of compliance with that requirement in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirement referred to above occurred. An audit includes examining, on a test basis, evidence about the Caldwell Parish Police Jury's compliance with that requirement. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Caldwell Parish Police Jury complied, in all material respects, with the requirement governing reporting, security over food stamps and monitoring subrecipients that is applicable to its major federal financial assistance programs for the two years ended December 31, 1995.

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CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Independent Auditor's Report on Compliance
With Specific Requirements Applicable
To Major Programs,
December 31, 1995

This report is intended for the information of the Caldwell Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to read "V. R. ...", is written over the printed name and date.

West Monroe, Louisiana
May 3, 1996

**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996.

I have applied procedures to test the Caldwell Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1995:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Caldwell Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Caldwell Parish Police Jury, had not complied, in all material respects, with those requirements.

CALDWELL PARISH POLICE JURY
Columbia, Louisiana
Independent Auditor's Report on
Compliance With General Requirements
Applicable to Federal Programs,
December 31, 1995

This report is intended for the information of the Caldwell Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 3, 1996

**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995 and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996.

In connection with my audit of the primary government financial statements of the Caldwell Parish Police Jury and with my consideration of the Caldwell Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, reporting, and record keeping that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Caldwell Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Caldwell Parish Police Jury had not complied, in all material respects, with those requirements. However, the results of those procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of findings and questioned costs.

This report is intended for the information of the Caldwell Parish Police Jury, management of the police jury, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 3, 1996

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**Caldwell Parish Police Jury
Columbia, Louisiana
Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 1995**

<u>Program</u>	<u>Finding</u>	<u>Questioned Costs</u>
LCDBG 101-4004 LCDBG 101-2032	The program guidelines for Louisiana Community Development Block Grant (LCDBG) Programs requires the maintenance of various accounting records. For the year ended December 31, 1994, the police jury did not maintain receipt and disbursement journals for its two active LCDBG programs. Because those records were not maintained, duplicate check numbers were used for some disbursements. This required a review of all bank statements to ensure that all transactions of the programs were accounted for during the audit. I have discussed this with the secretary/treasurer and have been assured that receipt and disbursement journals will be maintained in the future	NONE



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Independent Auditor's Report on the Internal Control Structure

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

The management of the Caldwell Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report
on Internal Control Structure,
December 31, 1995

In planning and performing my audit of the primary government financial statements of the Caldwell Parish Police Jury for the two years ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the police jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary government financial statements.

**Need to Reconcile Checking Account to
Accounting Records**

Finding: The Sales Tax Fund was not reconciled as of December 31, 1994 or 1995. Several receipts and disbursements had not been posted to the fund. Therefore, the general ledger did not reflect correct balances or transactions for 1994 and 1995. Proper internal control requires that bank accounts be reconciled to the accounting records on a monthly basis. Without a proper reconciliation, the police jury has no assurance that its fiduciary duty as custodian of the sales tax revenue has been fulfilled.

Recommendation: The general ledger and bank statements should be reconciled each month. Any differences should be identified and necessary corrections made to the accounting records.

Management's Response: The secretary/treasurer has assured me that the Sales Tax Fund will be reconciled to bank statements each month. The cause of any differences will be determined and correcting entries made.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

CALDWELL PARISH POLICE JURY

Columbia, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1995

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above. However, I consider the reportable condition described above to be a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the Caldwell Parish Police Jury for the two years ended December 31, 1995.

The audit report for the two years ended December 31, 1993, included findings related to posting accounting activity, reconciling bank accounts to accounting records, and disbursements. Those findings not referred to above have been resolved by management of the police jury.

This report is intended for the information of members of the Caldwell Parish Police Jury, management of the police jury, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 3, 1996



**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

CALDWELL PARISH POLICE JURY
Columbia, Louisiana

I have audited the primary government financial statements of the Caldwell Parish Police Jury as of December 31, 1995, and for each of the years in the two year period then ended, and have issued my report thereon dated May 3, 1996. I have also audited the compliance of the Caldwell Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 3, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Caldwell Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1995, I considered the internal control structure of the Caldwell Parish Police Jury in order to determine my auditing procedures for the purpose of expressing my opinion on the primary government financial statements of the Caldwell Parish Police Jury and on the compliance of the Caldwell Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of primary government financial statements in a separate report dated May 3, 1996.

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CALDWELL PARISH POLICE JURY

Columbia, Louisiana

Independent Auditor's Report on Internal
Control Structure Used in Administering
Federal Financial Assistance Programs,
December 31, 1995

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the two years ended December 31, 1995 and 1994, the Caldwell Parish Police Jury expended 98 per cent and 95 per cent, respectively, of its total federal financial assistance under its major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the police jury's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the Caldwell Parish Police Jury, management of the police jury; and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

May 3, 1996