

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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



**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**TABLE OF CONTENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021**

CONTENTS	
	Page
INDEPENDENT AUDITOR'S REPORT	1-3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS	
Governmental Funds:	
Balance Sheet	6
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	8-9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	10
Fiduciary Funds - Agency Funds:	
Statement of Fiduciary Net Position	11
Combining Schedule of Changes in Unsettled Balances due to Taxing Bodies and Others	12
Notes to Financial Statements	13-35
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary Comparison Information - Major Funds	36-42
OTHER SUPPLEMENTAL SCHEDULES	
Nonmajor Governmental Funds:	
Combining Balance Sheet	43
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	44
Special Revenue Funds:	
Fund Descriptions	45
Combining Balance Sheet	46
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	47
Debt Service Funds:	
Fund Descriptions	48
Combining Balance Sheet	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	50
Schedule of Compensation Paid Police Jurors	51
Schedule of Compensation, Benefits, Reimbursements, or Other Payments to Agency Head	52
Justice System Funding Schedule - Receiving Entity	53
OTHER REPORTS	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	54-55
Schedule of Findings and Responses	56
Summary Schedule of Prior Audit Findings	57
Statewide Agreed-Upon Procedures Representation Letter	58-61
Independent Accountant's Report on Applying Agreed-Upon Procedures	62-75
Management's Corrective Action Plan	76



INDEPENDENT AUDITOR'S REPORT

To the Honorable President and Members of the
Catahoula Parish Police Jury
Harrisonburg, Louisiana

Adverse and Unmodified Opinions

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

Adverse Opinion on Aggregate Discretely Presented Component Units

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

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (36-42) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2022, on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 10, 2022

Basic Financial Statements

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

ASSETS

Cash and cash equivalents	\$ 3,839,416
Cash restricted for debt service	9,175
Receivables	1,080,327
Internal balances	342,218
Capital assets, net of accumulated depreciation	5,823,856
Net pension asset	135,891
TOTAL ASSETS	11,230,883

DEFERRED OUTFLOWS

Deferred outflows - pension related	102,872
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LIABILITIES

Accounts, salaries and other payables	\$ 156,414
Compensated absences	70,344
Net pension liability	11,860
TOTAL LIABILITIES	238,618

DEFERRED INFLOWS

Deferred inflows - pension related	347,883
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NET POSITION

Net investment in capital assets	5,823,856
Restricted net position	3,924,970
Unrestricted net position	998,428
TOTAL NET POSITION	\$ 10,747,254

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

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

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

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 917,043	\$ 111,347	\$ 945,735	\$ 19,942	\$ 159,981
Public safety	358,590	94,471	110,677	-	(153,442)
Public works	2,150,837	-	495,014	60,000	(1,595,823)
Health and welfare	277,292	302,808	225,132	-	250,648
Culture and recreation	443,484	4,437	63,739	-	(375,308)
Economic development and assistance	2,090	-	-	-	(2,090)
Total governmental activities	<u>\$ 4,149,336</u>	<u>\$ 513,063</u>	<u>\$ 1,840,297</u>	<u>\$ 79,942</u>	<u>(1,716,034)</u>
General revenues:					
Property taxes					855,799
Sales and use taxes					2,292,501
Other taxes, penalties and interest					3,490
Grants and contributions not restricted to specific programs					302,469
Unrestricted investment earnings					2,063
Proceeds from insurance					35,120
Other					102,101
Total general revenues					<u>3,593,543</u>
Change in net position					1,877,509
Net position at beginning of year, restated					8,869,745
Net position at end of year					<u>\$ 10,747,254</u>

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

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET
AS OF DECEMBER 31, 2021

ASSETS	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Cash and cash equivalents	\$ 300,604	\$ 186,696	\$ 1,085,113	\$ 368,324	\$ 419,149	\$ 405,719	\$ 922,149	\$ 151,662	\$ 3,839,416
Cash restricted for debt service	-	-	-	-	-	-	-	9,175	9,175
Receivables	517,940	14,051	60,000	31,738	318,920	78,890	-	58,788	1,080,327
Due from other funds	3,165	38,529	184,938	115,586	-	-	-	-	342,218
Total assets	<u>\$ 821,709</u>	<u>\$ 239,276</u>	<u>\$ 1,330,051</u>	<u>\$ 515,648</u>	<u>\$ 738,069</u>	<u>\$ 484,609</u>	<u>\$ 922,149</u>	<u>\$ 219,625</u>	<u>\$ 5,271,136</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY									
Liabilities:									
Accounts payable	\$ 67,109	\$ 11,944	\$ 23,461	\$ 5,829	\$ 16,109	\$ 6,210	\$ -	\$ 3,662	\$ 134,324
Salaries and related payables	14,619	2,664	3,194	-	-	-	-	1,613	22,090
Total liabilities	<u>81,728</u>	<u>14,608</u>	<u>26,655</u>	<u>5,829</u>	<u>16,109</u>	<u>6,210</u>	<u>-</u>	<u>5,275</u>	<u>156,414</u>
Deferred inflows:									
Ad valorem taxes and state revenue sharing - unavailable	51,210	-	-	-	38,541	9,273	-	5,195	104,219
Fund equity - fund balances:									
Restricted	105,174	224,668	1,303,396	509,819	683,419	469,126	922,149	209,155	4,426,906
Unassigned	583,597	-	-	-	-	-	-	-	583,597
Total fund equity - fund balances	<u>688,771</u>	<u>224,668</u>	<u>1,303,396</u>	<u>509,819</u>	<u>683,419</u>	<u>469,126</u>	<u>922,149</u>	<u>209,155</u>	<u>5,010,503</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 821,709</u>	<u>\$ 239,276</u>	<u>\$ 1,330,051</u>	<u>\$ 515,648</u>	<u>\$ 738,069</u>	<u>\$ 484,609</u>	<u>\$ 922,149</u>	<u>\$ 219,625</u>	<u>\$ 5,271,136</u>

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Total fund balances - governmental funds	\$ 5,010,503
Amounts reported for governmental activities in the statement of net position are different because:	
Assets not for financial resources:	
Capital assets	5,823,856
Net pension asset	135,891
Revenues that do not provide current financial resources are deferred in the funds, but are recognized for government-wide reporting.	
	104,219
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	102,872
Deferred inflows	(347,883)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(70,344)
Net pension liability	(11,860)
Net position of governmental activities	<u>\$ 10,747,254</u>

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Revenues:									
Taxes:									
Ad valorem	\$ 540,156	\$ -	\$ -	\$ -	\$ 404,411	\$ 100,407	\$ -	\$ 87,526	\$ 1,132,500
Sales and use	-	260,532	1,250,442	781,527	-	-	-	-	2,292,501
Other taxes, penalties, and interest	3,490	-	-	-	-	-	-	-	3,490
Licenses and permits	111,347	-	-	-	-	-	-	-	111,347
Intergovernmental funds:									
Federal funds	66,342	117,598	135,277	-	47,065	-	922,049	221,266	1,509,597
State funds:									
Severance taxes	302,469	-	-	-	-	-	-	-	302,469
State revenue sharing	21,257	-	-	-	15,877	3,931	-	1,747	42,812
Parish transportation	-	146,866	-	-	-	-	-	-	146,866
Fire insurance rebate	41,046	-	-	-	-	-	-	3,284	44,330
LGAP	19,942	-	-	-	-	-	-	-	19,942
Other state funds	91,938	2,739	60,000	-	-	-	-	-	154,677
Local funds	-	-	2,734	-	-	-	-	-	2,734
Fees, charges and commissions for services	-	-	-	302,808	4,330	-	-	-	307,138
Fines and forfeitures	10,421	-	-	-	107	-	-	84,050	94,578
Use of money and property	263	113	560	60	676	293	-	98	2,063
Other revenues	14,251	1,194	-	100	2,874	389	100	-	18,908
Donations	-	-	-	-	1,849	-	-	-	1,849
Total revenues	<u>1,222,922</u>	<u>529,042</u>	<u>1,449,013</u>	<u>1,084,495</u>	<u>477,189</u>	<u>105,020</u>	<u>922,149</u>	<u>397,971</u>	<u>6,187,801</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Expenditures:									
Current:									
General government:									
Legislative	162,646	-	-	-	-	-	-	-	162,646
Judicial	72,612	-	-	-	-	-	-	145,484	218,096
Elections	18,387	-	-	-	-	-	-	-	18,387
Finance and administrative	99,084	-	-	-	-	-	-	-	99,084
Other general government	298,444	-	-	-	-	-	-	-	298,444
Public safety	338,164	-	-	-	-	-	-	18,857	357,021
Public works	90,441	418,367	738,245	674,081	-	-	-	-	1,921,134
Health and welfare	-	-	-	-	-	43,918	-	220,316	264,234
Culture and recreation	-	-	-	-	332,520	-	-	57,748	390,268
Economic development and assistance	2,090	-	-	-	-	-	-	-	2,090
Capital outlay	-	9,328	70,322	-	32,422	-	-	-	112,072
Total expenditures	<u>1,081,868</u>	<u>427,695</u>	<u>808,567</u>	<u>674,081</u>	<u>364,942</u>	<u>43,918</u>	<u>-</u>	<u>442,405</u>	<u>3,843,476</u>
Excess (deficiency) of revenues over expenditures	<u>141,054</u>	<u>101,347</u>	<u>640,446</u>	<u>410,414</u>	<u>112,247</u>	<u>61,102</u>	<u>922,149</u>	<u>(44,434)</u>	<u>2,344,325</u>
Other sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	71,000	71,000
Proceeds from insurance	35,120	-	-	-	-	-	-	-	35,120
Operating transfers out	(71,000)	-	-	-	-	-	-	-	(71,000)
Total other sources (uses)	<u>(35,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,000</u>	<u>35,120</u>
Net change in fund balances	105,174	101,347	640,446	410,414	112,247	61,102	922,149	26,566	2,379,445
Fund balances at beginning of year, restated	<u>583,597</u>	<u>123,321</u>	<u>662,950</u>	<u>99,405</u>	<u>571,172</u>	<u>408,024</u>	<u>-</u>	<u>182,589</u>	<u>2,631,058</u>
Fund balances at end of year	<u>\$ 688,771</u>	<u>\$ 224,668</u>	<u>\$ 1,303,396</u>	<u>\$ 509,819</u>	<u>\$ 683,419</u>	<u>\$ 469,126</u>	<u>\$ 922,149</u>	<u>\$ 209,155</u>	<u>\$ 5,010,503</u>

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Net change in fund balances - total governmental funds \$ 2,379,445

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

Capital outlay	112,072
Depreciation expense	(372,666)

Revenues that do not provide current financial resources are deferred in the funds, but are recognized on the statement of activities.

Revenue deferred in the prior year fund financial statements	(381,639)
Revenue deferred in the current year fund financial statements	104,219

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

Change in compensated absences payable	(32,538)
Pension expense	(12,729)
Nonemployer contributions	81,345

Change in net position of governmental activities	<u>\$ 1,877,509</u>
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The accompanying notes are an integral part of these financial statements.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2021**

ASSETS

Cash restricted for agency funds	\$ 173,534
Receivables	<u>246,371</u>
Total assets	<u>\$ 419,905</u>

LIABILITIES

Due to other funds	\$ 342,218
Due to others	<u>77,687</u>
Total liabilities	<u>\$ 419,905</u>

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS
COMBINING SCHEDULE OF CHANGES IN UNSETTLED BALANCES
DUE TO TAXING BODIES AND OTHERS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 171,123</u>
Additions:	
Deposits:	
Sales taxes	2,714,330
Occupational licenses	108,865
Interest	462
Total additions	<u>2,823,657</u>
Reductions:	
Deposits settled to:	
Concordia Parish School Board	56,602
Jonesville Hard Surface Fund	93,652
Jonesville Sanitation Fund	220,751
Harrisonburg Sanitation Fund	46,826
Harrisonburg Hardsurface Fund	13,379
Sicily Island Sanitation Fund	66,894
Sicily Island Hardsurface Fund	26,758
Police Jury General Fund	103,762
Police Jury Hardsurface Fund	1,204,096
Police Jury Sanitation Fund	752,560
Police Jury Road and Bridge Fund	235,966
Total reductions	<u>2,821,246</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 173,534</u>

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Introduction

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

Catahoula Parish, established in 1808, is located in the east central part of the state and occupies 704 square miles with a population of 8,906 residents, based on the 2020 census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government; to construct and maintain roads and bridges, drainage systems, sewerage systems, water works systems, parish prisons, health units, and hospitals; to manage solid waste disposal; to provide for fire protection, recreation, and parks, road lighting and marking, and the health and welfare of the poor, disadvantaged, and unemployed; to promote economic development and tourism; and to regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney, and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales tax, beer and alcoholic beverage permits, parish licenses, state revenue sharing, severance taxes and various other state and federal grants.

In accomplishing its objectives, the police jury employs approximately 23 employees (3 in the central office, 8 in the library, 1 in emergency preparedness, and 11 in public works). The police jury's payroll also includes portions of salaries for other offices such as the Seventh Judicial Judge and District Attorney's office. In addition to maintaining drainage and bridges in the parish, the police jury currently maintains approximately 350 miles of parish roads.

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

The accompanying basic financial statements of the police jury have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

The basic financial statements present the financial position and results of operations of the various funds by the police jury as of and for the year ended December 31, 2021.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Reporting Entity

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

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

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

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

Component Units:	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Catahoula Parish Library	December 31	1 & 3
Catahoula Parish Health Unit	December 31	2 & 3
Communications District (E-911)	December 31	1 & 3
Enterprise Recreation District	December 31	1 & 3
Fire Protection District No. 1	December 31	1 & 3
Fire Protection District No. 2	December 31	1 & 3
Fire Protection District No. 4	December 31	1 & 3
Fire Protection District No. 5	December 31	1 & 3
Jonesville Fire Protection District	December 31	1 & 3
Larto-Mayna Recreation District	December 31	1 & 3
Maitland Recreation District	December 31	1 & 3
Maitland Water District	December 31	1 & 3
Hospital Service District No. 1	December 31	1 & 3
Hospital Service District No. 2	December 31	1 & 3
Hospital District No.1 Bond Sinking	December 31	1 & 3
Recreation District No.1 Jonesville Area	December 31	1 & 3
Seventh Judicial District Criminal Court (Catahoula Parish)	December 31	2 & 3

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Introduction (continued)

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

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

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

The primary government financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the Catahoula Parish Library, the Catahoula Parish Health Unit, the Seventh Judicial District Criminal Court, the Larto-Mayna Recreation District, the Hospital District No. 1 Bond Sinking Fund, and Fire District No. 2. The financial statements also include the Maitland Recreation District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Major revenues such as ad valorem taxes and sales taxes are assessed, collected and susceptible to accrual. Assets, liabilities, revenues, and expenses of the government are reported in the financial statements. The statements distinguish between the governmental and business-type activities of the police jury by reporting each in a separate column.

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

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

- The governmental fund statements include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one column combining all the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty days after the end of the fiscal year. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest payments on general long-term liabilities which are recognized when due.
- The proprietary fund statements include a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. Each statement has a column for each major enterprise fund. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of net income, financial position, and cash flows. The police jury does not currently have any proprietary funds.

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

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

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

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

The Road and Bridge Fund accounts for the maintenance of the parish highways, roads, bridges, and drainage systems. Financing is provided primarily by the State of Louisiana Parish Transportation Fund, a portion of a one-cent sales tax, and transfers from the General Fund.

The Hard Surfacing Fund accounts for the construction and maintenance of hard surface roads in the parish. Financing is provided primarily by a one-cent sales and use tax. This tax is divided between the three municipalities (Jonesville – 7%, Harrisonburg – 1%, Sicily Island – 2%) and Police Jury – 90%.

The Sanitation Fund accounts for parish garbage collection and disposal operations. Financing is provided primarily by a one-cent sales and use tax. This tax is divided between the three municipalities (Jonesville – 16.5%, Harrisonburg – 3.5%, Sicily Island – 5%) and the Police Jury (Sanitation – 75% and with 25% of this to Road and Bridge fund). The latest renewal of the Health Unit ad valorem provided an allowance for excess sales tax revenues to be transferred to the Sanitation Fund until 2024. In December of 2020, the Police Jury adopted an ordinance to assess a \$12 fee per residence to supplement the sales and use tax to replace transfers from the Health Unit ad valorem.

The Library Fund accounts for the operation of the parish library. Revenue is provided primarily by ad valorem taxes, state revenue sharing, and other state grants.

The Health Unit Fund accounts for the operation and maintenance of the parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Cash and Investments

The Secretary-Treasurer pools those cash resources for which she is responsible and invests them accordingly. For purposes of the financial statements, the police jury considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments are reported at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Cash and investment earnings are recorded in the Fund that holds the investment.

Receivables and Payables

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Catahoula Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Catahoula Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2021, taxes of 36.76 mills were levied on property with assessed valuations totaling \$59,719,159, as follows:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Parish wide taxes:			
General	1.69	1.71	Indefinite
General	3.39	3.42	Indefinite
General	8.00	8.00	2023
Library	8.36	8.36	2029
Health Unit	2.07	2.07	2024
District taxes:			
Larto-Mayna Recreation	5.20	5.20	2029
Maitland Recreation	5.00	5.00	2024
Fire District No. 2	3.00	3.00	2026

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2021 assessed valuation (amounts expressed in thousands):

	2021 Assessed Valuation	Percent of Total Assessed Valuation
American Midstream	\$ 3,370	5.64%
Concordia Electric Coop., Inc.	1,717	2.88%
Columbia Gulf Transmission Co.	1,306	2.19%
Zen-Noh Grain Corporation	807	1.35%
Southern Heritage Bank	854	1.43%
Tennessee Gas Pipeline Co.	581	0.97%
CLB The Community Bank	597	1.00%
Entergy Louisiana, LLC	554	0.93%
Nutrien AG Solutions, Inc	462	0.77%
ANR Pipeline Company	399	0.67%
Total	<u>\$ 10,647</u>	<u>17.83%</u>

On November 6, 2018, voters of the parish approved the levy and collection of a tax of 8.36 mills, for a period of ten years beginning with the year 2020 and ending with the year 2029, for the purpose of acquiring, constructing, improving, maintaining, operating and/or supporting the Catahoula Parish Library and its branches, including purchasing books and equipment. This represents a 0.08 mill increase, due to reappraisal, over the 8.28 mills tax authorized through the year 2019.

On November 6, 2018, voters of the parish approved the rededication and continuation of the special 2.07 mills tax authorized through the year 2019 for the purpose of acquiring, constructing, improving, maintaining and/or operating the public health units of the Parish. The rededication also allows the governing authority to determine when a surplus exists. In such cases, the surplus can be used for solid waste collection and disposal and sanitation purposes. The police jury must reserve \$200,000 for public health unit purposes. The tax will expire in 2024.

On March 28, 2015, voters of the parish renewed, for a ten-year period beginning April 1, 2015, a one-percent sales tax that was dedicated to construct, acquire, extend, improve, maintain and/or operate garbage collection and disposal facilities and equipment. The proposition provides that the proceeds of the tax be allocated between the Police Jury and the incorporated municipalities of Catahoula Parish. The renewal proposition allocates seventy-five percent of the proceeds to the parish, with twenty-five percent of this allocated to Road & Bridge Fund, and the remaining twenty-five percent of the proceeds to the municipalities of Jonesville (16.5%), Sicily Island (5%), and Harrisonburg (3.5%). This tax will expire in 2025.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

On November 19, 1990, voters of the parish approved the renewal of the one-percent sales tax dedicated to hard-surfacing existing roads and maintaining hard-surfaced roads in the parish. The tax was for a period of twenty years and would have expired on January 31, 2011. However, the voters renewed the tax in 2010 to expire on January 31, 2021. On August 15, 2021, the voters again renewed this tax for a period of ten years to expire on January 31, 2031. The renewal proposition allocates ninety percent of the proceeds to the parish and the remaining ten percent of the proceeds to the municipalities of Jonesville (7%), Sicily Island (2%), and Harrisonburg (1%), for the purpose of hard-surfacing existing streets and roads within the respective municipalities.

The Police Jury entered into an agreement with the Concordia Parish School Board on March 5, 1985, whereby the school board tax department provides sales tax 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 are deposited directly into the Police Jury's bank account in the month collected by the School Board.

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

Inventories and Prepaid Items

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

Restricted Assets

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are recorded as expenditures in each fund and capitalized at the government-wide level; fixed assets of enterprise funds are reported in the respective funds. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. The capitalization threshold is \$5,000 for both the Police Jury and the Library.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

For reporting purposes, the police jury defines capital assets as follows:

- Land is an inexhaustible asset with no capitalization threshold and an unlimited useful life; therefore, it is not depreciated.
- Buildings are permanent structures erected above ground, while improvements are major repairs, renovations, or additions that increase the future service potential of the asset. Leasehold improvements are improvements made by the lessee to leased property. They are depreciated principally using the straight-line method with an estimated useful life typically of 40 years for structures and improvements and 20 years for depreciable land improvements. Leasehold improvements are depreciated using the straight-line method with an estimated useful life depending on the term of the lease. Construction-in-progress is not depreciated.
- Movable property (furniture, equipment, and vehicles) consists of assets that are not fixed or stationary in nature. The straight-line method of depreciation is used, which divides the historical cost by the estimated useful life of the asset, generally 5 to 10 years.
- Infrastructure assets include tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Infrastructure is depreciated using the straight-line method with an estimated useful life of 20 to 40 years.
- Purchased computer software is depreciated using the straight-line method over an estimated useful life of 3 years.
- Donated capital assets are recorded at their estimated fair value at the date of donation.

Compensated absences

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

Employees of the Police Jury earn vacation leave at rates varying from five to twenty days per year, depending on length of service. Employees may accumulate and carry forward no more than thirty days of vacation leave. Upon separation or retirement, employees are paid for any unused vacation leave. Jury employees earn twelve days of sick leave each year. Sick leave can be accumulated up to sixty days. Employees are not compensated for sick leave at termination or retirement.

Full-time employees of the Library earn from seven to twenty-one days of vacation and sick leave each year, depending on their length of service and professional status. A maximum of one fourth of the amount granted in vacation days and half of the amount granted in sick days can be accumulated and carried forward to succeeding years. Upon separation or retirement, employees are paid for any accumulated vacation leave. However, all accumulated sick leave is forfeited.

Employees of the Criminal Court earn vacation leave at rates varying from five to twenty days per year, depending on length of service. Vacation leave must be taken in the year earned and cannot be carried forward. Employees earn ten days of sick leave each year which is noncumulative.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Employees of the District Attorney can accumulate sick leave. The Judge's employees can earn from twelve to twenty-four days of vacation and sick leave per year and the leave can be accumulated. Sick leave is forfeited upon termination of employment.

The cost of leave privileges is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

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

Long-Term Obligations

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

Fund balances are reported under the following fund balance classifications:

Non-spendable	Includes fund balance amounts that cannot be spent either because it is not in spendable form or are legally or contractually required to be maintained intact.
Restricted	Includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
Committed	Includes amounts that can only be used for specific purposes pursuant to constraints that are internally imposed by the government through formal action of the police jury and does not lapse at year-end.
Assigned	Includes amounts that are constrained by the police jury's intent to be used for specific purposes that are neither considered restricted or committed.
Unassigned	Includes amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the General Fund. Negative fund balances in other governmental funds can also be classified as unassigned.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Fund Balance Classifications and Net Position

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

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

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

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

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

Reconciliation of Government-wide and Fund Financial Statements

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

Budgets

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. 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 a special December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the special meeting, and a notice of the adoption is then published in the official journal.

The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions the secretary/treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. Formal budgetary integration is employed as a management control device. The police jury does not use encumbrances in its accounting system.

For the year ended December 31, 2021, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

Use of estimates

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 2 - CASH AND CASH EQUIVALENTS

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

At December 31, 2021, the police jury had cash and cash equivalents (book balances) totaling \$3,848,591, respectively, as follows:

Demand deposits	\$ 3,971,525
Time deposits	50,000
Petty cash	<u>600</u>
Total	4,022,125
Amounts held in agency funds	<u>(173,534)</u>
Total	<u>\$ 3,848,591</u>

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2021, \$3,608,998 of the police jury's bank balances of \$4,112,913 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 503,915</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>3,608,998</u>
Total balances exposed to custodial credit risk	<u>3,608,998</u>
Total bank balances	<u>\$ 4,112,913</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 3 - RECEIVABLES

The police jury's receivables of \$1,080,327 at December 31, 2021, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Licenses and Permits	Accounts and Other	Total
		Federal	State				
General	\$ 412,409	\$ -	\$ 101,004	\$ -	\$ 3,165	\$ 1,362	\$ 517,940
Hard Surfacing	-	-	60,000	-	-	-	60,000
Sanitation	-	-	-	-	-	76,986	76,986
Road and Bridge	-	-	14,052	-	-	-	14,052
Library	308,205	-	10,409	-	-	305	318,919
Health Unit	76,312	-	2,578	-	-	-	78,890
Other governmental	54,788	-	1,140	2,860	-	-	58,788
	851,714	-	189,183	2,860	3,165	78,653	1,125,575
Less allowance for uncollectibles	-	-	-	-	-	(45,248)	(45,248)
Total primary government	<u>\$ 851,714</u>	<u>\$ -</u>	<u>\$ 189,183</u>	<u>\$ 2,860</u>	<u>\$ 3,165</u>	<u>\$ 33,405</u>	<u>\$ 1,080,327</u>

NOTE 4 – INTERFUND BALANCES AND TRANSFERS

During the year ended December 31, 2021, transfers were made from the General Fund to Criminal Court Fund to supplement operations.

		Transfers out			
		General	Total		
Transfers in	Nonmajor	71,000	71,000		
	Total	<u>\$ 71,000</u>	<u>\$ 71,000</u>		

		Due To				
		General	Hardsurfacing	Sanitation	Road & Bridge	Total
Due From	Agency Funds	\$ 3,165	\$ 184,938	\$ 115,586	\$ 38,529	\$ 342,218

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 5 - CAPITAL ASSETS

The police jury's capital asset and depreciation activity as of and for the year ended December 31, 2021, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 125,385	\$ -	\$ -	\$ 125,385
Total capital assets not being depreciated	<u>125,385</u>	<u>-</u>	<u>-</u>	<u>125,385</u>
Capital assets being depreciated:				
Infrastructure - roads and bridges	12,318,946	-	-	12,318,946
Buildings	2,774,449	-	-	2,774,449
Improvements	3,043,207	13,962	-	3,057,169
Equipment	1,047,508	5,471	-	1,052,979
Heavy equipment	936,449	74,179	-	1,010,628
Vehicles	537,057	-	-	537,057
Books and periodicals	717,443	18,460	(10,230)	725,673
Total capital assets being depreciated	<u>21,375,059</u>	<u>112,072</u>	<u>(10,230)</u>	<u>21,476,901</u>
Less accumulated depreciation for:				
Infrastructure - roads and bridges	9,242,486	136,328	-	9,378,814
Buildings	2,456,310	17,174	-	2,473,484
Improvements	806,944	100,333	-	907,277
Equipment	1,007,316	19,416	-	1,026,732
Heavy equipment	807,520	38,868	-	846,388
Vehicles	458,489	25,656	-	484,145
Books and periodicals	636,929	34,891	(10,230)	661,590
Total accumulated depreciation	<u>15,415,994</u>	<u>372,666</u>	<u>(10,230)</u>	<u>15,778,430</u>
Total capital assets being depreciated, net	<u>5,959,065</u>	<u>(260,594)</u>	<u>-</u>	<u>5,698,471</u>
Total capital assets, net	<u>\$ 6,084,450</u>	<u>\$ (260,594)</u>	<u>\$ -</u>	<u>\$ 5,823,856</u>

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

General government	\$ 93,317
Public safety	8,303
Public works	204,772
Health and welfare	13,058
Culture and recreation	53,216
	<u>\$ 372,666</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 6 - LONG-TERM OBLIGATIONS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Compensated absences	\$ 37,806	\$ 32,538	\$ -	\$ 70,344
Net Pension Liability (Asset) - PERS	4,140	-	(140,031)	(135,891)
Net Pension Liability (Asset) - ROV	18,411	-	(15,959)	2,452
Net Pension Liability (Asset) - DA	42,337	-	(32,929)	9,408
Total	<u>\$ 102,694</u>	<u>\$ 32,538</u>	<u>\$ (188,919)</u>	<u>\$ (53,687)</u>

Upon separation from service, employees are paid for accumulated leave at their then current rate of pay. Adjustments to the compensated absence liability include adjusting the ending liability to ending pay rates and to limitations on the hours for which an employee will be paid.

NOTE 7 – STEWARDSHIP

The following funds' expenditures and other uses exceeded budgeted amounts:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General	\$ 1,146,850	\$ 1,152,868	\$ (6,018)
Road & Bridge	405,790	427,695	(21,905)
Sanitation	610,470	628,833	(18,363)
Library	351,924	364,942	(13,018)

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 8 - RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; liability; and injuries to employees or others. To handle such risk of loss, the police jury maintains commercial insurance through the Louisiana Rural Parish Insurance Cooperative, a self-insurance fund. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

NOTE 9 – CONTINGENCIES AND COMMITMENTS

At December 31, 2021, the Police Jury was involved in litigation with possible loss between \$0 and \$450,000. However, the Police Jury expects any losses to be covered by insurance.

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 10, 2022, the date on which the financial statements were available to be issued.

NOTE 11 –NEW ACCOUNTING STANDARDS

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

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective as follows: The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

GASB Statement No. 99, *Omnibus 2022*, was issued April 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes the requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance; The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter; and the requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

NOTE 12 –PRIOR PERIOD ADJUSTMENT

Management identified an error related to the sales tax receivable in the Hard Surfacing Fund, Sanitation Fund, and Road & Bridge Fund which required a restatement of net position and fund balance. The receivable for sales tax was not recorded in full as of December 31, 2020. The following provides a summary of the change in the total net position as of December 31, 2021 in the governmentwide financial statements:

	Beginning Fund Balance	Adjustment	Beginning Fund Balance Restated
Governmental Activities	\$ 8,716,575	\$ 153,171	\$ 8,869,746

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

NOTE 12 –PRIOR PERIOD ADJUSTMENT (CONTINUED)

The following provides a summary of the change in beginning fund balance as of December 31, 2021 in the fund financial statements:

	Beginning Fund Balance	Adjustment	Beginning Fund Balance Restated
Hard Surfacing	\$ 579,402	\$ 83,548	\$ 662,950
Sanitation	47,188	52,217	99,405
Road & Bridge	105,915	17,406	123,321
	<u>\$ 732,505</u>	<u>\$ 153,171</u>	<u>\$ 885,676</u>

Required Supplemental Information

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 475,000	\$ 470,800	\$ 540,156	\$ 69,356
Other taxes, penalties, and interest	3,500	3,350	3,490	140
Licenses and permits	110,000	101,380	111,347	9,967
Intergovernmental funds:				
Federal funds	50,000	57,190	66,342	9,152
Severance taxes	230,000	260,930	302,469	41,539
State revenue sharing	15,000	21,430	21,257	(173)
Fire insurance rebate	42,000	41,050	41,046	(4)
LGAP	40,000	31,750	19,942	(11,808)
Other state funds	2,300	93,080	91,938	(1,142)
Fines and forfeitures	-	-	10,421	10,421
Use of money and property	400	270	263	(7)
Other revenues	9,400	9,900	14,251	4,351
Total revenues	977,600	1,091,130	1,222,922	131,792
Expenditures:				
Current:				
General government:				
Legislative	175,150	163,600	162,646	954
Judicial	73,440	67,650	72,612	(4,962)
Elections	19,000	18,580	18,387	193
Finance and administrative	52,330	80,260	99,084	(18,824)
Other general government	235,000	283,840	298,444	(14,604)
Public safety	307,700	365,030	338,164	26,866
Public works	-	90,940	90,441	499
Health and welfare	4,650	-	-	-
Economic development and assistance	2,000	2,180	2,090	90
Capital outlay	40,000	4,270	-	4,270
Total expenditures	909,270	1,076,350	1,081,868	(5,518)
Excess (deficiency) of revenues over expenditures	68,330	14,780	141,054	126,274
Other sources (uses):				
Proceeds from insurance	-	33,290	35,120	1,830
Operating transfers out	(70,500)	(70,500)	(71,000)	(500)
Total other sources (uses)	(70,500)	(37,210)	(35,880)	1,330
Net change in fund balances	(2,170)	(22,430)	105,174	127,604
Fund balances at beginning of year	95,058	98,404	583,597	485,193
Fund balances at end of year	\$ 92,888	\$ 75,974	\$ 688,771	\$ 612,797

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 165,000	\$ 231,990	\$ 260,532	\$ 28,542
Intergovernmental funds:				
Federal funds	70,000	117,600	117,598	(2)
Parish transportation	145,000	155,440	146,866	(8,574)
Other state funds	2,000	2,180	2,739	559
Use of money and property	100	100	113	13
Other revenues	500	1,190	1,194	4
Total revenues	<u>382,600</u>	<u>508,500</u>	<u>529,042</u>	<u>20,542</u>
Expenditures:				
Current:				
Public works	352,750	398,640	418,367	(19,727)
Capital outlay	-	7,150	9,328	(2,178)
Total expenditures	<u>352,750</u>	<u>405,790</u>	<u>427,695</u>	<u>(21,905)</u>
Excess (deficiency) of revenues over expenditures	<u>29,850</u>	<u>102,710</u>	<u>101,347</u>	<u>(1,363)</u>
Net change in fund balances	29,850	102,710	101,347	(1,363)
Fund balances at beginning of year, restated	<u>30,320</u>	<u>49,278</u>	<u>123,321</u>	<u>74,043</u>
Fund balances at end of year	<u>\$ 60,170</u>	<u>\$ 151,988</u>	<u>\$ 224,668</u>	<u>\$ 72,680</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HARD SURFACING FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 800,000	\$ 1,160,640	\$ 1,250,442	\$ 89,802
Intergovernmental funds:				
Federal funds	85,000	77,040	135,277	58,237
LGAP	46,000	-	-	-
Other state funds	-	-	60,000	60,000
Local	-	2,730	2,734	4
Use of money and property	500	510	560	50
Total revenues	<u>931,500</u>	<u>1,240,920</u>	<u>1,449,013</u>	<u>208,093</u>
Expenditures:				
Current:				
Public works	986,950	771,060	738,245	32,815
Capital outlay	46,000	68,150	70,322	(2,172)
Total expenditures	<u>1,032,950</u>	<u>839,210</u>	<u>808,567</u>	<u>30,643</u>
Excess (deficiency) of revenues over expenditures	<u>(101,450)</u>	<u>401,710</u>	<u>640,446</u>	<u>238,736</u>
Net change in fund balances	(101,450)	401,710	640,446	238,736
Fund balances at beginning of year, restated	<u>461,016</u>	<u>451,314</u>	<u>662,950</u>	<u>211,636</u>
Fund balances at end of year	<u>\$ 359,566</u>	<u>\$ 853,024</u>	<u>\$ 1,303,396</u>	<u>\$ 450,372</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - SANITATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Taxes:				
Sales and use	\$ 495,000	\$ 733,970	\$ 781,527	\$ 47,557
Fees, charges, and commissions for services	-	-	257,560	257,560
Use of money and property	-	50	60	10
Other revenues	-	-	100	100
Total revenues	<u>495,000</u>	<u>734,020</u>	<u>1,039,247</u>	<u>305,227</u>
Expenditures:				
Current:				
Public works	<u>566,000</u>	<u>610,470</u>	<u>628,833</u>	<u>(18,363)</u>
Excess (deficiency) of revenues over expenditures	<u>(71,000)</u>	<u>123,550</u>	<u>410,414</u>	<u>286,864</u>
Other sources (uses):				
Operating transfers in	<u>72,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Net change in fund balances	1,000	126,550	410,414	283,864
Fund balances at beginning of year, restated	<u>1,455</u>	<u>292</u>	<u>99,405</u>	<u>99,113</u>
Fund balances at end of year	<u>\$ 2,455</u>	<u>\$ 126,842</u>	<u>\$ 509,819</u>	<u>\$ 382,977</u>

For the budgetary comparison schedule, bad debt expense is netted against garbage collection revenues. Therefore, while the net change in fund balance is the same, total revenues and expenditures are not.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 332,000	\$ 398,267	\$ 404,411	\$ 6,144
Intergovernmental funds:				
Federal funds	1,000	47,065	47,065	-
State revenue sharing	16,000	21,212	15,877	(5,335)
Fees, charges, and commissions for services	4,530	4,329	4,330	1
Fines and forfeitures	350	108	107	(1)
Use of money and property	650	657	676	19
Other revenues	1,270	2,842	2,874	32
Donations	4,200	1,849	1,849	-
Total revenues	<u>360,000</u>	<u>476,329</u>	<u>477,189</u>	<u>860</u>
Expenditures:				
Current:				
Culture and recreation	321,000	307,240	332,520	(25,280)
Capital outlay	39,000	44,684	32,422	12,262
Total expenditures	<u>360,000</u>	<u>351,924</u>	<u>364,942</u>	<u>(13,018)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>124,405</u>	<u>112,247</u>	<u>(12,158)</u>
Net change in fund balances	-	124,405	112,247	(12,158)
Fund balances at beginning of year	244,036	-	571,172	571,172
Fund balances at end of year	<u>\$ 244,036</u>	<u>\$ 124,405</u>	<u>\$ 683,419</u>	<u>\$ 559,014</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HEALTH UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 90,000	\$ 89,860	\$ 96,657	\$ 6,797
Intergovernmental funds:				
State revenue sharing	3,000	3,960	3,931	(29)
Use of money and property	500	280	293	13
Other revenues	400	390	389	(1)
Total revenues	<u>93,900</u>	<u>94,490</u>	<u>101,270</u>	<u>6,780</u>
Expenditures:				
Current:				
Health and welfare	<u>44,500</u>	<u>40,390</u>	<u>40,168</u>	<u>222</u>
Excess (deficiency) of revenues over expenditures	<u>49,400</u>	<u>54,100</u>	<u>61,102</u>	<u>7,002</u>
Other sources (uses):				
Operating transfers out	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(50,600)	54,100	61,102	7,002
Fund balances at beginning of year	<u>339,839</u>	<u>340,842</u>	<u>408,024</u>	<u>67,182</u>
Fund balances at end of year	<u>\$ 289,239</u>	<u>\$394,942</u>	<u>\$469,126</u>	<u>\$ 74,184</u>

For the budgetary comparison schedule, pension deduction expense is netted against ad valorem revenue. Therefore, while the net change in fund balance is the same, total revenues and expenditures are not.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. 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 a special December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the special meeting, and a notice of the adoption is then published in the official journal.

The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in her judgment, actual operations are differing materially from those anticipated in the original budget. During a regular meeting, the police jury reviews the proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functions the secretary/treasurer has the discretion to make changes as she deems necessary for proper control. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended. Formal budgetary integration is employed as a management control device. The police jury does not use encumbrances in its accounting system.

For the year ended December 31, 2021, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

Other Supplemental Schedules

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
FOR THE YEAR ENDED DECEMBER 31, 2021**

ASSETS	SPECIAL REVENUE	DEBT SERVICE	TOTAL
Cash and cash equivalents	\$ 151,662	\$ 9,175	\$ 160,837
Receivables	58,788	-	58,788
Total assets	<u>\$ 210,450</u>	<u>\$ 9,175</u>	<u>\$ 219,625</u>
 LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 3,662	\$ -	\$ 3,662
Salaries and related payables	1,613	-	1,613
Total liabilities	<u>5,275</u>	<u>-</u>	<u>5,275</u>
Deferred inflows:			
Ad valorem taxes - unavailable	<u>5,195</u>	<u>-</u>	<u>5,195</u>
Fund equity - fund balances:			
Restricted	<u>199,980</u>	<u>9,175</u>	<u>209,155</u>
Total fund equity - fund balances	<u>199,980</u>	<u>9,175</u>	<u>209,155</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 210,450</u>	<u>\$ 9,175</u>	<u>\$ 219,625</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

	SPECIAL REVENUE	DEBT SERVICE	TOTAL
Revenues:			
Taxes:			
Ad valorem	\$ 87,526	\$ -	\$ 87,526
Intergovernmental funds:			
Federal funds	221,266	-	221,266
State revenue sharing	1,747	-	1,747
Fire insurance rebate	3,284	-	3,284
Fines and forfeitures	84,050	-	84,050
Use of money and property	98	-	98
Total revenues	<u>397,971</u>	<u>-</u>	<u>397,971</u>
Expenditures:			
Current:			
General government:			
Judicial	145,484	-	145,484
Public safety	18,857	-	18,857
Health and welfare	220,316	-	220,316
Culture and recreation	57,748	-	57,748
Total expenditures	<u>442,405</u>	<u>-</u>	<u>442,405</u>
Excess (deficiency) of revenues over expenditures	<u>(44,434)</u>	<u>-</u>	<u>(44,434)</u>
Other sources (uses):			
Operating transfers in	<u>71,000</u>	<u>-</u>	<u>71,000</u>
Net change in fund balances	26,566	-	26,566
Fund balances at beginning of year	<u>173,414</u>	<u>9,175</u>	<u>182,589</u>
Fund balances at end of year	<u>\$ 199,980</u>	<u>\$ 9,175</u>	<u>\$ 209,155</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Nonmajor Special Revenue Funds

Criminal Court Fund

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

Larto-Mayna Recreation Fund

This fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

Maitland Recreation Fund

This fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

Section 8 Fund

This fund accounts for the operations of the lower income housing assistance program, which provides aid to very low-income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by a federal grant.

Fire District No. 2 Maintenance Fund

This fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

ASSETS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Cash and cash equivalents	\$ 190	\$ 62,736	\$ 30,381	\$ 1,066	\$ 57,289	\$ 151,662
Receivables	2,860	20,351	15,298	-	20,279	58,788
Total assets	<u>\$ 3,050</u>	<u>\$ 83,087</u>	<u>\$ 45,679</u>	<u>\$ 1,066</u>	<u>\$ 77,568</u>	<u>\$ 210,450</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ -	\$ 1,167	\$ 643	\$ -	\$ 1,852	\$ 3,662
Salaries and related payables	1,363	250	-	-	-	1,613
Total liabilities	<u>1,363</u>	<u>1,417</u>	<u>643</u>	<u>-</u>	<u>1,852</u>	<u>5,275</u>
Deferred inflows:						
Ad valorem taxes and state revenue sharing - unavailable	-	1,993	869	-	2,333	5,195
Fund equity - fund balances:						
Restricted	1,687	79,677	44,167	1,066	73,383	199,980
Total fund equity - fund balances	<u>1,687</u>	<u>79,677</u>	<u>44,167</u>	<u>1,066</u>	<u>73,383</u>	<u>199,980</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 3,050</u>	<u>\$ 83,087</u>	<u>\$ 45,679</u>	<u>\$ 1,066</u>	<u>\$ 77,568</u>	<u>\$ 210,450</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ -	\$ 30,085	\$ 28,437	\$ -	\$ 29,004	\$ 87,526
Intergovernmental funds:						
Federal funds	-	-	-	221,266	-	221,266
State revenue sharing	-	532	550	-	665	1,747
Fire insurance rebate	-	-	-	-	3,284	3,284
Fines and forfeitures	84,050	-	-	-	-	84,050
Use of money and property	-	59	-	-	39	98
Total revenues	<u>84,050</u>	<u>30,676</u>	<u>28,987</u>	<u>221,266</u>	<u>32,992</u>	<u>397,971</u>
Expenditures:						
Current:						
General government:						
Judicial	145,484	-	-	-	-	145,484
Public safety	-	-	-	-	18,857	18,857
Health and welfare	-	-	-	220,316	-	220,316
Culture and recreation	-	45,949	11,799	-	-	57,748
Total expenditures	<u>145,484</u>	<u>45,949</u>	<u>11,799</u>	<u>220,316</u>	<u>18,857</u>	<u>442,405</u>
Excess (deficiency) of revenues over expenditures	<u>(61,434)</u>	<u>(15,273)</u>	<u>17,188</u>	<u>950</u>	<u>14,135</u>	<u>(44,434)</u>
Other sources (uses):						
Operating transfers in	<u>71,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,000</u>
Net change in fund balances	<u>9,566</u>	<u>(15,273)</u>	<u>17,188</u>	<u>950</u>	<u>14,135</u>	<u>26,566</u>
Fund balances at beginning of year	<u>(7,879)</u>	<u>94,950</u>	<u>26,979</u>	<u>116</u>	<u>59,248</u>	<u>173,414</u>
Fund balances at end of year	<u>\$ 1,687</u>	<u>\$ 79,677</u>	<u>\$ 44,167</u>	<u>\$ 1,066</u>	<u>\$ 73,383</u>	<u>\$ 199,980</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Nonmajor Debt Service Funds

Hospital District No. 1 Bond Sinking Fund

The Hospital District No. 1 Sinking Fund accumulated monies for the payment of \$800,000 in bonds issued April 1, 1967. The bonds were issued to construct, equip, and furnish a parish hospital. Financing was provided by ad valorem taxes.

Fire District No. 2 Bond Sinking Fund

The Fire District No. 2 Bond Sinking Fund accumulated monies for the payment of \$250,000 in bonds issued March 1, 1987. The bonds were issued to acquire buildings, machinery, and equipment, including both real and personal property, to be used for fire protection within the district.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2021**

ASSETS	HOSPITAL DISTRICT NO. 1 BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
Cash and cash equivalents	\$ 5,443	\$ 3,732	\$ 9,175
LIABILITIES AND FUND EQUITY			
Liabilities	\$ -	\$ -	\$ -
Fund equity - fund balances:			
Restricted	5,443	3,732	9,175
Total liabilities and fund equity	\$ 5,443	\$ 3,732	\$ 9,175

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	HOSPITAL DISTRICT NO. 1 BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
Revenues	\$ -	\$ -	\$ -
Expenditures:			
Debt service	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-
Other financing sources (uses):			
Operating transfers in	-	-	-
Net change in fund balances	-	-	-
Fund balances at beginning of year	5,443	3,732	9,175
Fund balances at end of year	<u>\$ 5,443</u>	<u>\$ 3,732</u>	<u>\$ 9,175</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

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, jurors receive \$1,200 per month. The president receives an additional \$400 for expenses incurred in fulfilling the responsibilities.

Harold Sones, President	\$ 19,200
Jerel Evans, Vice President	14,400
Johnnie Adams	14,400
Rickie Crumpton	14,400
Jeffery Estes	14,400
Debra Hawkins	14,400
Addie Glen McCormack	1,200
Deborah McCormack	13,200
Brady Nelson	14,400
Rodney Sones	14,400
Total	<u>\$ 134,400</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

The schedule of compensation, benefits, reimbursements, and other payments to agency head is presented in compliance with Act 706 of the 2015 Session of the Louisiana Legislature. Compensation and benefits of the secretary-treasurer is included in the general government - finance and administrative expenditures of the General Fund.

Patti Mizell, Secretary-Treasurer

Salary	\$ 33,280
Benefits:	
Medicare	466
Retirement	<u>4,077</u>
Total	<u>\$ 37,823</u>

Wayne Spence, Librarian

Salary	\$ 51,400
Benefits:	
Social Security	
Medicare	745
Retirement	<u>6,297</u>
Travel	<u>1,025</u>
Total	<u>\$ 59,467</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

	First Six Month Period Ended <u>06/30/2021</u>	Second Six Month Period Ended <u>12/31/2021</u>
Receipts From:		
Catahoula Sheriff, Criminal Fines - Other	\$ 50,458	\$ 44,209
Total Receipts	<u>\$ 50,458</u>	<u>44,209</u>

Other Reports



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

To the Honorable President and Members of the
Catahoula Parish Police Jury
Harrisonburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*; the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Catahoula Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated June 10, 2022. Because the Police Jury presented primary government financial statements and component unit financial statements were not issued, we issued an adverse opinion on the discretely presented component units and unmodified opinions on the governmental activities, each major fund, and the aggregate remaining fund information.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Catahoula Parish Police Jury
Harrisonburg, Louisiana
Independent Auditor's Report - GAGAS
December 31, 2021

Purpose of This Report

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
June 10, 2022

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses unqualified opinions on the financial statements of the governmental activities and each major fund of the Catahoula Parish Police Jury. Due to the omission of most of the component units listed in note 1 to the financial statements, the auditor's report expresses an adverse opinion on the aggregate discretely presented component units and a qualified opinion the aggregate remaining fund information. The financial statements include component units for which the Police Jury maintains the accounting records and some component units that have elected to be included in the financial statements. The other component units issue separate financial statements.
2. No material weaknesses are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
4. No instance of noncompliance material to the financial statements of the Catahoula Parish Police Jury was disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

No prior year audit findings were presented.

CATAHOULA PARISH POLICE JURY

P. O. BOX 258
HARRISONBURG, LOUISIANA 71340

"Catahoula Cur - The Official State Dog"

HAROLD SONES
PRESIDENT

June 10, 2022

JERELA EVANS
VICE-PRESIDENT

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

PATTI C. MIZELL
SECRETARY-TREASURER

WARD 1 BRADY NELSON
P. O. BOX 5
SICILY ISLAND, LA 71368

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

WARD 2 JERELA EVANS
P. O. BOX 411
SICILY ISLAND, LA 71368

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

Yes No

WARD 3 DEBORAH McCORMACK
3816 HIGHWAY 124
ENTERPRISE, LA 71425

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

Yes No

WARD 4 HAROLD SONES
P. O. BOX 162
HARRISONBURG, LA 71340

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

Yes No

WARD 5 RODNEY SONES
946 HIGHWAY 923
JONESVILLE, LA 71343

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

Yes No

WARD 6 JOHNNIE C. ESTES
247 PONDEROSA ROAD
JONESVILLE, LA 71343

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

Yes No

WARD 7 RICKIE CRUMPTON
512 MOUND STREET
JONESVILLE, LA 71343

6. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the

Regular Monthly
Meetings 2nd & 4th
Mondays each Month
at 6:00 p.m.

C/C areas, including communications received between December 31, 2021, and June 10, 2022.

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

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

Yes No

15. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.
- Yes No
16. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.
- Yes No
17. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.
- Yes No
18. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.
- Yes No
19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes No
20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes No
21. We are not aware of any material misstatements in the C/C areas identified in the SAUPs.
- Yes No
22. We have disclosed to you [*list other matters as you have deemed appropriate*].
- Yes No
23. We have responded fully to all inquiries made by you during the engagement.
- Yes No
24. We have disclosed to you all known events that have occurred subsequent to December 31, 2021, that would have a material effect on the C/C areas identified in the SAUPs, or would require adjustment to or modification of the results of the agreed-upon procedures.

Yes No

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

Signature Patricia M. Zell Date June 10, 2022
Title Secretary / Treasurer



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Catahoula Parish Police Jury
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

Written Policies and Procedures

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

We obtained and inspected the written policies.

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

The policy includes all required elements.

Exceptions: None

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

The policy does not include (1) how purchases are initiated or (3) the preparation process of purchase orders.

Exceptions: See above.

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

- c) **Disbursements**, including processing, reviewing, and approving.
The policy includes all required elements.
Exceptions: None
- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
The policy includes all required elements.
Exceptions: None
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
The policy does not include reviewing and approving leave and overtime worked or (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
Exceptions: See above.
Management's Response: See Management's Corrective Action Plan
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
The policy includes all required elements.
Exceptions: None
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
The policy includes all required elements.
Exceptions: None
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
The policy includes all required elements.
Exceptions: None
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
The policy includes all required elements.
Exceptions: None
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
The policy includes all required elements.
Exceptions: None

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

The policy does not include (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, or (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Exceptions: See above.

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

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

The policy does not include elements (2) and (3).

Exceptions: See above.

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

Board or Finance Committee

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

We obtained and inspected the minutes of the meetings of the police jury.

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

We observed the police jury met at least monthly.

Exceptions: None

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

We observed the police jury's minutes referenced monthly budget-to-actuals and financial statements during the first meeting of each month.

Exceptions: None

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

We obtained the prior year audit report and observed a positive fund balance in the general fund.

Exceptions: None

Bank Reconciliations

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

We obtained a listing of bank accounts. We selected the month of March 2021 and obtained the relevant information.

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

Bank reconciliations included evidence that they were prepared within 2 months of the related statement.

Exceptions: None

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

All five reconciliations included evidence of review.

Exceptions: None

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

Two of the five reconciliations included stale items older than 12 months with no evidence of research.

Exceptions: See above.

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

Collections (excluding electronic funds transfers)

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

We obtained a listing of deposit sites from management and management's representation that the listing is complete. There were two deposit sites on the list.

Exceptions: None

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

For each deposit site, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one location for the two deposit sites listed. We inquired of employees about their job duties to determine how duties are segregated.

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

The Police Jury does not have a cash register/drawer because they do not collect cash. All checks received or mailed in are opened by the Assistant Secretary-Treasurer. The Secretary-Treasurer prepares the deposit and takes it to the bank. At the Library branches, up to two employees could be using the cash register at the same time.

Exceptions: See above.

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

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

We noted no employee responsible for collecting cash is responsible for preparing bank deposits.

Exceptions: None

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

We noted no employee responsible for collecting cash is responsible for posting collection entries to the general ledger.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

All employees are covered by an insurance policy for theft.

Exceptions: None

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

We randomly selected two deposit dates for each of the five bank accounts selected for procedure #3 and obtained the supporting documentation.

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

We noted no receipts were issued for nine of the deposits selected, as they were all comprised of checks mailed in or funds directly deposited into the account for which the Police Jury does not issue a receipt. The tenth deposit showed two receipt/z-tapes from the Library.

Exceptions: See above.

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

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

For the one deposit, the receipts were not pre-numbered; however, the receipts were printed directly from the cash register.

Exceptions: See above.

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

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

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

We obtained a listing of locations that process payments from management and management’s representation that the listing is complete. There was only one location on the list.

Exceptions: None

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

We obtained a listing of employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to those employees' job duties.

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

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

Exceptions: None

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

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

Exceptions: None

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

The employee responsible for processing payments is also allowed to add/modify vendor files.

Exceptions: See above.

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

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

We noted the Secretary-Treasurer, who is responsible for signing checks, mails checks most of the time. In the event the Secretary-Treasurer is not available, the Assistant Secretary-Treasurer mails the checks.

Exceptions: See above.

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

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

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

For the location selected, we obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete. We randomly selected five disbursements for the location and obtained the supporting documentation for each transaction.

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

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

We obtained a listing from management of all active cards for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

Exceptions: None

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

There were 2 cards on the list. We randomly selected one statement for each card and obtained the supporting documentation. One of the cards did not have the monthly statement due to no activity.

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

We noted no evidence of the credit card statement being reviewed or approved in writing.

Exceptions: See above.

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

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

We noted no exceptions.

Exceptions: None

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We randomly selected 10 transactions from one statement and obtained the supporting documentation.

- 1 We noted no exceptions.*
- 2 We noted no exceptions.*
- 3 We noted no charges for meals.*

We noted no exceptions.

Exceptions: None

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

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

We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete. We randomly selected 5 reimbursements and obtained the related supporting documentation.

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

One reimbursement was approved by the person receiving it.

Exceptions: See above.

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

Contracts

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

We obtained from management a listing of all agreements/contracts that were initiated or renewed during the fiscal period. We randomly selected 5 from the list.

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

We noted one of five contracts selected for testing was subject to the requirements of the Louisiana Public Bid Law. The contract was bid in accordance with the law.

Exceptions: None

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

We noted the contracts were approved by the governing board.

Exceptions: None

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

We noted none of the contracts were amended.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

Payroll and Personnel

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

We obtained a listing of employees and elected officials from management. We selected 5 employees, obtained the related materials, and agreed the paid salaries to the authorized salaries per the personnel files.

Exceptions: None

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

We selected one pay period and obtained the attendance and leave records.

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

We noted one of the five employees tested did not document their daily attendance and leave.

Exceptions: See above.

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

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

We noted two of the five employees did not have supervisor approval of leave.

Exceptions: See above.

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

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

We noted no exceptions.

Exceptions: None

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

We noted no exceptions.

Exceptions: None

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

We obtained a listing of employees that received termination payments. We selected two and obtained the relevant information. We noted no exceptions for the payment of hours or pay rate.

Exceptions: None

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

We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Exceptions: None

Ethics

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

Using the five employees tested under procedure #16, we obtained the ethics documentation.

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

We noted no exceptions.

Exceptions: None

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

Not applicable.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Management listed none.

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

Management listed none.

Fraud Notice

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

Management listed none.

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

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

Exceptions: None

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”

We performed the procedure and discussed the results with management.

- a) Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
- b) Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c) Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Sexual Harassment

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

Using the employees/officials selected from procedure #16, we obtained the sexual harassment training documentation and observed each employee/official completed the required training.

Exceptions: None

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

We observed the sexual harassment policy posted at the Police Jury office. The Jury does not have a website.

Exceptions: None

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

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

We obtained the entity's annual reports for 2021. We noted a completion date of 1/12/2022 and observed the report included all required elements.

Exceptions: None

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

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BOSCH & STATHAM, LLC

Bosch & Statham

Ruston, Louisiana
June 10, 2022

CATAHOULA PARISH POLICE JURY

P. O. BOX 258
HARRISONBURG, LOUISIANA 71340

"Catahoula Cur - The Official State Dog"

HAROLD SONES
PRESIDENT

JERELA A. EVANS
VICE-PRESIDENT

PATTI C. MIZELL
SECRETARY-TREASURER

CATAHOULA PARISH POLICE JURY MANAGEMENT'S CORRECTIVE ACTION PLAN 2021

WARD 1 BRADY NELSON
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SICILY ISLAND, LA 71368

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P. O. BOX 411
SICILY ISLAND, LA 71368

WARD 3 DEBORAH McCORMACK
3816 HIGHWAY 124
ENTERPRISE, LA 71425

WARD 4 HAROLD SONES
P. O. BOX 162
HARRISONBURG, LA 71340

WARD 5 RODNEY SONES
946 HIGHWAY 923
JONESVILLE, LA 71343

WARD 6 JOHNIE C. ESTES
247 PONDEROSA ROAD
JONESVILLE, LA 71343

WARD 7 RICKIE CRUMPTON
512 MOUND STREET
JONESVILLE, LA 71343

WARD 8 DEBRA JONES-HAWKINS
703 FRITZ STREET
JONESVILLE, LA 71343

WARD 9 JOHNNIE ADAMS
538 BLUE CANE ROAD
JONESVILLE, LA 71343

Regular Monthly
Meetings 2nd & 4th
Mondays each Month
at 6:00 p.m.

STATEWIDE AGREED UPON PROCEDURES

The auditor's comments will be taken under advisement and action taken as considered necessary. It may not be feasible to implement all recommended best practices.

Patti C. Mizell
Secretary/Treasurer
Catahoula Parish Police Jury