

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**December 31, 2003**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5-26-04

**MARY JO FINLEY, CPA, INC.**

**A PROFESSIONAL CORPORATION**

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
<b>Independent Auditor's Report</b>		3
<b>Primary Government Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	6
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds (Excluding Criminal Court Special Revenue Fund)	C	9
Notes to the Financial Statements		11
<b>Supplemental Information Schedules:</b>		
Special Revenue Funds:		
Combining Balance Sheet	1	32
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	2	33

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

	<u>Schedule</u>	<u>Page No.</u>
Maintenance Funds:		
Combining Balance Sheet	3	34
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	35
Debt Service Funds:		
Combining Balance Sheet	5	37
Schedule of Compensation Paid Police Jurors	6	39
<b>Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the Single Audit Act Amendments of 1996:</b>		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		41
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		43
Schedule of Findings and Questioned Costs	7	45
Schedule of Expenditures of Federal Awards	8	47
Summary Schedule of Prior Audit Findings	9	48
Corrective Action Plan		49

**Mary Jo Finley, CPA**

A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**Independent Auditor's Report**

**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury, as of December 31, 2003, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Catahoula Parish Police Jury's management. My responsibility is to express an opinion on these primary government financial statements based on my audit.

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

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Catahoula Parish Police Jury, as of December 31, 2003, and the results of its operations for the year then ended, in conformity with U.S. generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Catahoula Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Catahoula Parish Police Jury at December 31, 2003, and results of its operations for the year then ended in conformity with U. S. generally accepted accounting principles.

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana  
Independent Auditor's Report,  
December 31, 2003

My audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Catahoula Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued a report dated April 30, 2004, on my consideration of the Catahoula Parish Police Jury's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Columbia, Louisiana  
April 30, 2004

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2003

	...GOVERNMENTAL FUND TYPE...			...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LCDBG CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	
<b>ASSETS</b>						
Cash and cash equivalents	\$211,588	\$938,767	\$30,483	\$292		\$1,181,130
Receivables	142,545	430,278	20,885			593,708
Due from other funds	17,352	348				17,700
Land, buildings, and equipment					\$8,539,036	8,539,036
Amount available in debt service funds						\$45,050
Amount to be provided for retirement of general long-term obligations						100,030
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$371,485</u>	<u>\$1,369,393</u>	<u>\$51,368</u>	<u>\$292</u>	<u>\$8,539,036</u>	<u>\$145,080</u>
						<u>\$10,476,654</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Bank overdraft		\$81,612				\$81,612
Accounts payable	\$56,053	71,698	\$875			128,626
Due to other funds		17,700				17,700
Deferred revenue-federal grant	343,961					343,961
Judgements payable					\$23,882	23,882
Compensated absences payable					19,198	19,198
Certificates of indebtedness					25,000	25,000
Bonds payable					77,000	77,000
<b>Total Liabilities</b>	<u>400,014</u>	<u>171,010</u>	<u>875</u>	<u>NONE</u>	<u>NONE</u>	<u>716,979</u>
<b>Fund Equity:</b>						
Investment in general fixed assets					\$8,539,036	8,539,036
<b>Fund balances:</b>						
Reserved for debt service			45,050			45,050
Unreserved - undesignated	(28,529)	1,198,383	5,443	\$292		1,175,589
<b>Total Fund Equity</b>	<u>(28,529)</u>	<u>1,198,383</u>	<u>50,493</u>	<u>292</u>	<u>8,539,036</u>	<u>NONE</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$371,485</u>	<u>\$1,369,393</u>	<u>\$51,368</u>	<u>\$292</u>	<u>\$8,539,036</u>	<u>\$145,080</u>
						<u>\$10,476,654</u>

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND FIRE DIST. 2	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$81,585	\$336,268	\$24,128		\$441,981
Sales and use		1,136,544			1,136,544
Other taxes, penalties, and interest	6,353				6,353
Licenses and permits	61,987				61,987
Intergovernmental revenues:					
Federal funds:					
Payment in Lieu of taxes	206	630			836
Other federal grants	477,902			\$83,032	560,934
State funds:					
Parish transportation funds		131,899			131,899
State revenue sharing (net)	8,888	32,597			41,485
Severance taxes	231,588				231,588
Rural Development Grants	64,423	136,130			200,553
Other state funds	25,844	11,459			37,303
Fees, charges, and commissions for services	21,785	8,501			30,286
Fines and forfeitures		101,957			101,957
Use of money and property	350	9,796	233		10,379
Other revenues	6,356	13,229			19,585
Total revenues	<u>987,267</u>	<u>1,919,010</u>	<u>24,361</u>	<u>83,032</u>	<u>3,013,670</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	97,044				97,044
Judicial	79,082	168,872			247,954
Elections	26,802				26,802
Financial and administrative	33,175			33,963	67,138
Other general government	241,803		875		242,678
Public safety	254,314	20,783			275,097
Public works		1,554,604			1,554,604
Health and welfare	360,545	30,938			391,483
Culture and recreation		221,526			221,526
Economic development and assistance	3,900				3,900
Debt service	24	10,800	21,147		31,971
Capital outlay		461,739		49,069	510,808
Total expenditures	<u>1,096,689</u>	<u>2,469,262</u>	<u>22,022</u>	<u>83,032</u>	<u>3,671,005</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<u>(109,422)</u>	<u>(550,252)</u>	<u>2,339</u>	<u>NONE</u>	<u>(657,335)</u>

(Continued)



CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 2003

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>LCDBG CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of fixed assets		\$238			\$238
Proceeds from certificates of indebtedness		25,000			25,000
Total other financing sources	<u>NONE</u>	<u>25,238</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(\$109,422)	(525,014)	\$2,339	NONE	(632,097)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>80,893</u>	<u>1,723,397</u>	<u>48,154</u>	<u>\$292</u>	<u>1,852,736</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$28,529)</u>	<u>\$1,198,383</u>	<u>\$50,493</u>	<u>\$292</u>	<u>\$1,220,639</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 2003

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$69,000	\$87,838	\$18,838	\$286,254	\$350,442	\$64,188
Sales and use				1,128,044	1,131,276	3,232
Licenses and permits	56,000	61,987	5,987			
Intergovernmental revenues:						
Federal funds - federal grants	476,574	478,768	2,194		630	630
State funds:						
Parish transportation funds				131,757	141,716	9,959
State revenue sharing (net)	9,000	12,246	3,246	32,660	38,323	5,663
Severance taxes	241,365	210,524	(30,841)			
Other state funds	94,723	96,829	2,106	154,130	147,057	(7,073)
Local funds				1,650		(1,650)
Fees, charges, and commissions for services	8,570	17,604	9,034	5,700	8,501	2,801
Fines and forfeitures					61	61
Use of money and property				14,534	11,908	(2,626)
Other revenues	5,000	6,767	1,767	12,743	6,112	(6,631)
Total revenues	<u>960,232</u>	<u>972,563</u>	<u>12,331</u>	<u>1,767,472</u>	<u>1,836,026</u>	<u>68,554</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	96,053	94,259	1,794			
Judicial	61,050	76,819	(15,769)			
Elections	25,038	26,728	(1,690)			
Financial and administrative	24,780	33,397	(8,617)			
Other general government	232,223	239,919	(7,696)			
Public safety	235,845	235,897	(52)	24,100	20,806	3,294
Public works				1,538,896	1,553,357	(14,461)
Health and welfare	360,250	360,545	(295)	34,851	38,141	(3,290)
Culture and recreation				207,012	218,891	(11,879)
Economic development and assistance	4,140	3,342	798			
Debt Service		24	(24)		10,800	(10,800)
Capital outlay				448,825	454,372	(5,547)
Total expenditures	<u>1,039,379</u>	<u>1,070,930</u>	<u>(31,551)</u>	<u>2,253,684</u>	<u>2,296,367</u>	<u>(42,683)</u>

(Continued)

CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court Special Revenue Fund)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 2003

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$79,147)</u>	<u>(\$98,367)</u>	<u>(\$19,220)</u>	<u>(\$486,212)</u>	<u>(\$460,341)</u>	<u>\$25,871</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets				200	238	38
Proceeds from certificates of indebtedness				25,000	25,000	
Total other financing sources	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>25,200</u>	<u>25,238</u>	<u>38</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(79,147)</u>	<u>(98,367)</u>	<u>(19,220)</u>	<u>(461,012)</u>	<u>(435,103)</u>	<u>25,909</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>118</u>	<u>(35,483)</u>	<u>(35,601)</u>	<u>1,148,420</u>	<u>1,366,686</u>	<u>218,266</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$79,029)</u>	<u>(\$133,850)</u>	<u>(\$54,821)</u>	<u>\$687,408</u>	<u>\$931,583</u>	<u>\$244,175</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Catahoula Parish Police Jury is the governing authority for Catahoula Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2008.

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

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

**A. REPORTING ENTITY**

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

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Seventh Judicial District Criminal Court	December 31	2 & 3
Enterprise Recreation District	December 31	1, 2, & 3
Maitland Recreation District	December 31	1, 2, & 3
Maitland Water District	December 31	1 & 3
Larto-Mayna Recreation District	December 31	1, 2, & 3
Catahoula Parish:		
Library	December 31	1, 2, & 3
Hospital District No. 1	December 31	1 & 3
Hospital District No. 2	December 31	1 & 3
Fire District No. 1	December 31	1 & 3
Fire District No. 2	December 31	1, 2, & 3
Fire District No. 3	December 31	1, 2, & 3
Fire District No. 4	December 31	1, 2, & 3
Fire District No. 5	December 31	1, 2, & 3
Fire District No. 6	December 31	1, 2, & 3
Assessor	December 31	2 & 3
Communications District	December 31	1, 2, & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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

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

GASB Codification Section 2600.127 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

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

**B. FUND ACCOUNTING**

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

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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

**Governmental Funds:**

**General Fund**

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

**Special Revenue Funds**

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

**Debt Service Funds**

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

**Capital Projects Fund**

The Capital Projects Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities such as fire stations and equipment and water wells and distribution lines. Funding is provided by community development block grants from the U.S. Department of Housing and Urban Development through the Louisiana Office of the Governor - Division of Administration.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

**Fiduciary Fund - Sales Tax Agency Fund**

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

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

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 80 per cent of the police jury's general fixed assets are valued at actual historical cost while the remaining 20 per cent are valued at estimated cost, based on the actual historical of like items. Approximately 70 per cent of the library's fixed assets are valued at actual cost while the remaining 30 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

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

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

**D. BASIS OF ACCOUNTING**

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



CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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

**Revenues**

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

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

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

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

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

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

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

**Expenditures**

Expenditures are generally recognized under the modified accrual

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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

**Other Financing Sources**

Proceeds from the issuance of certificates of indebtedness and the sale of fixed assets are accounted for as other financing sources and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. 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 regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be re-appropriated in the next year's budget to be expended.

For the year ended December 31, 2003, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court special revenue fund. The Criminal Court special revenue fund is exempt from the requirements of Louisiana Revised Statutes 39:1301-1314 (Local Government Budget Act).

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

schedule reconciles the excess of revenues and other sources over expenditures and other uses as shown on the budget comparison Statement C (budget basis) to the same amounts shown on Statements B (GAAP basis):

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess of revenues and other sources over expenditures	(\$98,367)	(\$435,103)
Adjustments:		
Receivables	12,165	(24,930)
Payables	(23,100)	(4,511)
Interfunds		4
Other	(120)	
Fund not budgeted		(60,474)
Excess of revenues and other sources over expenditures	<u>(\$109,422)</u>	<u>(\$525,014)</u>

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**G. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the police jury has cash and cash equivalents (book balances) totaling \$1,099,518, which includes bank overdrafts of \$81,612, as follows:

Demand deposits	\$977,635
Time deposits	<u>121,883</u>
Total	<u>\$1,099,518</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

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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. Cash and cash equivalents (bank balances) at December 31, 2003, are secured as follows:

Bank Balances	<u>\$1,186,822</u>
Federal deposit insurance	\$347,677
Pledged securities (uncollateralized)	<u>1,234,249</u>
Total	<u>\$1,581,926</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**H. VACATION AND SICK LEAVE**

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

**Police Jury**

Employees of Catahoula Parish Police Jury receive 5 to 20 days of vacation leave each year, depending on the length of service. A maximum of 30 days vacation leave may be carried forward to the next year. Upon separation or retirement, employees are paid for any unused vacation leave. Jury employees earn 10 days sick leave each year. Sick leave may accumulate to a maximum of 60 days. All unused accumulated sick leave is forfeited upon termination of employment.

**Library**

Employees of the library are granted from 7 to 21 days of vacation and sick leave each year, depending upon length of service and professional status. A maximum of 1/4 of the amount granted in vacation days and 1/2 of the amount granted in sick days can be accumulated and carried forward

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

to succeeding years. Upon separation or retirement, employees are paid for any accumulated vacation leave, however, all accumulated sick leave is forfeited.

**Criminal Court**

Employees of the criminal court earn 5 to 20 days of vacation leave each year, depending on length of service. Vacation leave must be taken in the year earned and cannot be carried forward. Employees earn 10 days of sick leave each year which is non-cumulative.

At December 31, 2003, employees of the police jury had accumulated and vested \$19,198 of employee leave benefits, computed in accordance with GASB Codification C60. The liability is recorded within the general long-term obligations account group.

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

**I. SALES TAXES**

On April 1, 1995, voters of the parish renewed a one per cent sales tax that was dedicated to construct, acquire, extend, improve, maintain and/or operate garbage collection and disposal facilities and equipment. The tax was renewed for a ten-year period and expires on March 31, 2005. The proposition provides that the proceeds of the tax be allocated between the police jury and the incorporated municipalities in Catahoula Parish. The renewal proposition allocates seventy-five percent (75%) of the proceeds to the parish and the remaining twenty-five per cent (25%) of the proceeds to be allocated to the municipalities of Jonesville (16.5%), Sicily Island (5%), and Harrisonburg (3.5%).

On November 19, 1990, voters of the parish approved the renewal of a one per cent sales tax dedicated to hard-surfacing existing roads and maintaining hard-surfaced roads in the parish. The tax is for a period of ten years and expires on January 31, 2011. The renewal proposition allocates ninety percent (90%) of the proceeds to the parish and the remaining ten per cent (10%) of the proceeds to be allocated to the municipalities of Jonesville (7%), Sicily Island (2%), and Harrisonburg (1%), for the purpose of hard-surfacing existing streets and roads and maintaining hard-surfaced streets and roads within the respective municipalities.

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

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.

**J. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains insurance policies covering automobile, property, workmen's compensation, general liability, and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**2. LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
General Fund:			
Inside municipalities	1.76	1.69	Indefinite
Outside municipalities	3.58	3.39	Indefinite
Special revenue funds:			
Health Unit	2.00	2.07	2009
Library	6.00	8.28	2009

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
District taxes:			
Special revenue funds:			
Larto-Mayna Recreation	5.00	5.20	2009
Maitland Recreation	5.00	4.56	2004
Fire District No. 2	3.00	3.22	2006
Fire District No. 1	5.00	5.00	2007
Debt service funds:			
Fire District No. 2	Variable	4.50	2006

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

The following schedule lists the ten principal taxpayers for the parish and their 2003 assessed valuation:

	<u>2003 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Southern Heritage Bank	\$1,496,700	3.88%
Concordia Electric Co-op., Inc.	1,330,040	3.45%
Catahoula-LaSalle Bank	1,153,150	2.99%
Sustainable Forest, L.L.C.	1,145,150	2.97%
Bell South	1,124,630	2.92%
American Comm. Barge Lines	986,090	2.56%
Entergy Louisiana, Inc.	653,910	1.70%
Columbia Gulf Transmission	529,890	1.37%
Louisiana Purchase II	515,020	1.34%
Morrison Ventures	499,970	1.30%
Total	<u>\$9,434,550</u>	<u>24.46%</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2003:

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes:				
Ad valorem	\$69,703	\$284,694	\$20,885	\$375,282
Sales and use		96,617		96,617
Other	6,343			6,343
State funds	66,148	34,184		100,332
Other	351	14,783		15,134
Total	<u>\$142,545</u>	<u>\$430,278</u>	<u>\$20,885</u>	<u>\$593,708</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 2003:

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Land and building	\$2,225,315	\$233,188		\$2,458,503
Improvements other than buildings	817,509			817,509
Equipment	1,477,124	165,621		1,642,745
Furniture	224,247	7,751		231,998
Vehicles	1,415,531	26,608		1,442,139
Construction in Progress	506,159	49,069	(\$555,228)	NONE
Total Police Jury	<u>6,665,885</u>	<u>482,237</u>	<u>(555,228)</u>	<u>6,592,894</u>
Library:				
Land and buildings	325,188			325,188
Furniture	157,677	2,411	(4,416)	155,672
Vehicles	71,105			71,105
Library books	515,285	26,160	(2,210)	539,235
Total Library	<u>1,069,255</u>	<u>28,571</u>	<u>(6,626)</u>	<u>1,091,200</u>
Criminal Court:				
Equipment	87,946			\$87,946
Furniture and fixtures	26,204			26,204
Vehicles	16,003			16,003
Books	48,565			48,565
Total Criminal Court	<u>178,718</u>	NONE	NONE	<u>178,718</u>
Larto-Mayna Recreation District -				
Land and buildings	<u>174,202</u>	NONE	NONE	<u>174,202</u>
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	2,032			2,032
Total Maitland Recreation District	<u>43,059</u>	NONE	NONE	<u>43,059</u>



**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

	<u>Balance</u> <u>January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u>
Fire District No. 1:				
Land and buildings	\$21,888			\$21,888
Equipment	72,599			72,599
Vehicles	41,250			41,250
Total Fire District No. 1	<u>135,737</u>	<u>NONE</u>	<u>NONE</u>	<u>135,737</u>
Fire District No. 2:				
Land and buildings	125,364			125,364
Auto	122,025			122,025
Equipment	75,837			75,837
Total Fire District No. 2	<u>323,226</u>	<u>NONE</u>	<u>NONE</u>	<u>323,226</u>
Total	<u>\$8,590,082</u>	<u>\$510,808</u>	<u>(\$561,854)</u>	<u>\$8,539,036</u>

**5. PENSION PLAN**

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

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

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Catahoula Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Catahoula Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$49,838, \$50,270, and \$43,403, respectively, equal to the required contributions for each year.

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2003:

	Judgement Payable	Compensated Absences Payable	Certificates of Indebtedness	General Obligation Bonds	Total
Long-term obligations at January 1, 2003	\$33,377	\$23,742		\$94,000	\$151,119
Addition		28,072	\$25,000		53,072
Deletions	(9,495)	(32,616)		(17,000)	(59,111)
Long-term obligations at December 31, 2003	<u>\$23,882</u>	<u>\$19,198</u>	<u>\$25,000</u>	<u>\$77,000</u>	<u>\$145,080</u>

General obligation bonds payable at December 31, 2003, consist of a \$250,000, 1987 issue for the acquisition of buildings, machinery, and equipment. Principal is due in annual installments of \$10,000 to \$25,000 through March 1, 2007. Interest rates are 6.4 per cent to 6.9 per cent. Debt retirement payments are made from Fire District No. 2 Bond Sinking Fund.

Certificates of Indebtedness consist of a \$25,000, 2003 issue to provide funds for constructing and improving public health units. Principal is due in annual installments of \$4,000 to \$6,000 through March 1, 2008. The interest rate is 5.75 per cent.

As shown on Statement A, \$45,050 is available in Fire District No. 2 Bond Sinking Fund to service the general obligation bonds.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

The annual requirements to amortize all bonded debt outstanding at December 31, 2003, including interest payments of \$11,560, are as follows:

Year	Bonds Payable	Certificates of Indebtedness	Total
2004	\$21,298	\$5,322	\$26,620
2005	20,425	6,064	26,489
2006	21,504	5,776	27,280
2007	21,509	5,489	26,998
2008		6,173	6,173
Total	<u>\$84,736</u>	<u>\$28,824</u>	<u>\$113,560</u>

General obligation bonds totaling \$94,000, at December 31, 2003, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the police jury and its components are legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish or district. The police jury and its reported component units are within that statutory limitation.

On November 15, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$93,606. However, funds have not been available to settle the suit. On June 13, 1995, the jury signed a payment agreement whereby payments of \$900 per month will be paid for eleven years. The police jury began making monthly payments in June, 1995.

**7. LITIGATION AND CLAIMS**

At December 31, 2003, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of these suits would not materially affect the financial position of the police jury.

**8. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES**

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the year ended December 31, 2003:

	Balance January 1,	Additions	Deletions	Balance December 31,
Assets:				
Cash		\$1,397,402	(\$1,397,402)	
Accounts receivable		1,397,402	(1,397,402)	
Total Assets	<u>NONE</u>	<u>\$2,794,804</u>	<u>(\$2,794,804)</u>	<u>NONE</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

	<u>Balance January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31,</u>
Liabilities:				
Accounts payable		\$19,773	(\$19,773)	
Due to other funds		1,136,544	(1,136,544)	
Due to other governments		241,085	(241,085)	
Total Liabilities	<u>NONE</u>	<u>\$1,397,402</u>	<u>(\$1,397,402)</u>	<u>NONE</u>

**9. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 2003, are as follows:

	<u>Due from</u>	<u>Due to</u>
General Fund	\$17,352	
Special Revenue Funds:		
Health Unit	198	
Fire District #2 - Maintenance		\$198
Criminal Court		17,352
Sanitation		150
Hard Surfacing	150	
Total	<u>\$17,700</u>	<u>\$17,700</u>

**10. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 2003:

Balance due at January 1, 2003	\$17,352
Amount due	NONE
Amount remitted	<u>NONE</u>
Balance due at December 31, 2003	<u>\$17,352</u>

**11. FUND DEFICIT**

At year end the General Fund and the Criminal Court Fund have deficit fund balances of \$28,529 and \$88,180 respectively. An Ad valorem tax was passed for the General Fund beginning with the year 2004, and is expected to generate sufficient revenues to alleviate this deficit. Transfers will be made from the General Fund to the Criminal Court Fund.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Notes to the Financial Statements (Continued)

**12. LOWER-INCOME HOUSING PROGRAM**

The LaSalle Community Action Association administers the Lower-Income Housing Program for the Catahoula Parish Police Jury. The police jury exercises its oversight responsibility for this program by reviewing and approving requests for funds, receiving the funds and passing the funds to the association, and by reviewing its audit reports. The financial statements presented in this report reflect the pass through fund activity only and do not reflect an audit of the Lower-Income Housing Program. The last audit was for the year ended December 31, 2002 and there were no findings.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CATAHOULA PARISH POLICE JURY  
Harrisonburg , Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 2003

**SPECIAL REVENUE FUNDS**

**ROAD AND BRIDGE FUND**

The Road and Bridge Fund accounts for the operation of the road and bridge maintenance department. Financing is provided by grants from the Parish Transportation Fund and transfers from the General Fund.

**HARD-SURFACING FUND**

The Hard-Surfacing Fund accounts for the construction and maintenance of hard-surface roads in the parish. Financing is provided by a one-cent sales and use tax.

**SANITATION FUND**

The Sanitation Fund accounts for parish garbage collection and disposal operations. Financing is provided by a one cent sales and use tax.

**HEALTH UNIT FUND**

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 funds.

**LIBRARY FUND**

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

**CRIMINAL COURT FUND**

The Criminal Court 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**

The Larto-Mayna Recreation Fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

**MAITLAND RECREATION FUND**

The Maitland Recreation Fund accounts for operations of the recreation district. Financing is provided by ad valorem taxes and state revenue sharing funds.

**FIRE DISTRICT NO. 1 FUND**

The Fire District No. 1 Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

**FIRE DISTRICT NO. 2 FUND**

The Fire District No. 2 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  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2003

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	UNEMPLOYMENT INSURANCE	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$781,269		\$19,131	\$6,979	\$7,183	\$64,916	\$59,289	\$938,767
Receivables	365,617	\$14,299	17,490	5,007		12,261	15,604	430,278
Due from other funds	348							348
<b>TOTAL ASSETS</b>	<u>\$1,147,234</u>	<u>\$14,299</u>	<u>\$36,621</u>	<u>\$11,986</u>	<u>\$7,183</u>	<u>\$77,177</u>	<u>\$74,893</u>	<u>\$1,369,393</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Bank overdraft	\$81,612							\$81,612
Accounts payable	\$65,838	3,515	\$835	\$201		\$415	\$894	71,698
Due to other funds	150	17,352					198	17,700
Total Liabilities	<u>65,988</u>	<u>102,479</u>	<u>835</u>	<u>201</u>	<u>NONE</u>	<u>415</u>	<u>1,092</u>	<u>171,010</u>
Fund Equity - fund balances - unreserved - undesignated	<u>1,081,246</u>	<u>(88,180)</u>	<u>35,786</u>	<u>11,785</u>	<u>\$7,183</u>	<u>76,762</u>	<u>73,801</u>	<u>1,198,383</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,147,234</u>	<u>\$14,299</u>	<u>\$36,621</u>	<u>\$11,986</u>	<u>\$7,183</u>	<u>\$77,177</u>	<u>\$74,893</u>	<u>\$1,369,393</u>

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2003

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	UNEMPLOYMENT INSURANCE	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$282,865		\$19,302	\$5,436		\$11,401	\$17,264	\$336,268
Sales and use	1,136,544							1,136,544
Intergovernmental revenues:								
Federal funds: Payment in lieu of taxes	630							630
State funds:								
Parish transportation funds	131,899							131,899
State revenue sharing (net)	29,390		700	666		850	991	32,597
Rural Development Grants	136,130							136,130
Other state funds	6,435					2,233	2,791	11,459
Fees, charges, and commissions for services	8,501							8,501
Fines and forfeitures	61	\$101,896						101,957
Use of money and property	8,508		246			564	478	9,796
Other revenues	6,527	6,502				200		13,229
Total revenues	<u>1,747,490</u>	<u>108,398</u>	<u>20,248</u>	<u>6,102</u>	<u>NONE</u>	<u>15,248</u>	<u>21,524</u>	<u>1,919,010</u>
<b>EXPENDITURES</b>								
Current:								
General government - judicial		168,872						168,872
Public safety						6,906	13,877	20,783

Public works	1,554,604				1,554,604
Health and welfare	30,938				30,938
Culture and recreation	197,586	19,665	4,275		221,526
Capital outlay	461,739				461,739
Claims and judgements	10,800				10,800
Total expenditures	<u>2,255,667</u>	<u>168,872</u>	<u>4,275</u>	<u>NONE</u>	<u>2,469,262</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(508,177)</u>	<u>(60,474)</u>	<u>1,827</u>	<u>NONE</u>	<u>8,342</u>	<u>7,647</u>	<u>(550,252)</u>
--	------------------	-----------------	--------------	-------------	--------------	--------------	------------------

<b>OTHER FINANCING SOURCE (use)</b>							
Proceeds from bonds	25,000						25,000
Sale of assets	238						238
Total other financing sources	<u>25,238</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>25,238</u>

<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	(482,939)	(60,474)	583	1,827	NONE	8,342	7,647	(525,014)
---	-----------	----------	-----	-------	------	-------	-------	-----------

<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>1,564,185</u>	<u>(27,706)</u>	<u>35,203</u>	<u>9,958</u>	<u>7,183</u>	<u>68,420</u>	<u>66,154</u>	<u>1,723,397</u>
---	------------------	-----------------	---------------	--------------	--------------	---------------	---------------	------------------

<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$1,081,246</u>	<u>(\$88,180)</u>	<u>\$35,786</u>	<u>\$11,785</u>	<u>\$7,183</u>	<u>\$76,762</u>	<u>\$73,801</u>	<u>\$1,198,383</u>
---	--------------------	-------------------	-----------------	-----------------	----------------	-----------------	-----------------	--------------------

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS

Combining Balance Sheet, December 31, 2003

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$85,547	\$78,571	\$383,280	\$13,928	\$219,943	\$781,269
Receivables	23,388	52,944	32,937	51,270	205,078	365,617
Due from other funds		150		198		348
<b>TOTAL ASSETS</b>	<u>\$108,935</u>	<u>\$131,665</u>	<u>\$416,217</u>	<u>\$65,396</u>	<u>\$425,021</u>	<u>\$1,147,234</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$8,522	\$21,176	\$15,525	\$3,299	\$17,316	\$65,838
Due to other funds			150			150
<b>Total liabilities</b>	<u>8,522</u>	<u>21,176</u>	<u>15,675</u>	<u>3,299</u>	<u>17,316</u>	<u>65,988</u>
Fund Equity - fund balances- unreserved - undesignated	<u>100,413</u>	<u>110,489</u>	<u>400,542</u>	<u>62,097</u>	<u>407,705</u>	<u>1,081,246</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$108,935</u>	<u>\$131,665</u>	<u>\$416,217</u>	<u>\$65,396</u>	<u>\$425,021</u>	<u>\$1,147,234</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS  
Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2003

	ROAD AND BRIDGE	HARD- SURFACING	SANITATION	HEALTH UNIT	LIBRARY	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem				\$56,572	\$226,293	\$282,865
Sales and use	\$129,153	\$619,933	\$387,458			1,136,544
Intergovernmental revenues:						
Federal funds: In lieu of taxes				126	504	630
State funds:						
Parish transportation funds	131,899					131,899
State revenue sharing (net)				5,878	23,512	29,390
Rural Development Grants	136,130					136,130
Other state funds	2,314				4,121	6,435
Fees, charges, and commissions for services			6,830		1,671	8,501
Fines and forfeitures					61	61
Use of money and property	764		3,406	542	3,796	8,508
Other revenues	656	746	2,652	700	1,773	6,527
Total revenues	<u>400,916</u>	<u>620,679</u>	<u>400,346</u>	<u>63,818</u>	<u>261,731</u>	<u>1,747,490</u>
<b>EXPENDITURES</b>						
Current:						
Public works	346,972	730,608	477,024			1,554,604
Health and welfare				30,938		30,938
Culture and recreation					197,586	197,586
Capital outlay	90,354	20,531	81,344	240,939	28,571	461,739
Claims and judgements		10,800				10,800
Total expenditures	<u>437,326</u>	<u>761,939</u>	<u>558,368</u>	<u>271,877</u>	<u>226,157</u>	<u>2,255,667</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	<u>(36,410)</u>	<u>(141,260)</u>	<u>(158,022)</u>	<u>(208,059)</u>	<u>35,574</u>	<u>(508,177)</u>
<b>OTHER FINANCING SOURCES</b>						
Proceeds from bonds				25,000		25,000
Sale of assets					238	238
Total other financing sources	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>25,000</u>	<u>238</u>	<u>25,238</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>						
	<u>(36,410)</u>	<u>(141,260)</u>	<u>(158,022)</u>	<u>(183,059)</u>	<u>35,812</u>	<u>(482,939)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	<u>136,823</u>	<u>251,749</u>	<u>558,564</u>	<u>245,156</u>	<u>371,893</u>	<u>1,564,185</u>
<b>FUND BALANCES AT END OF YEAR</b>						
	<u>\$100,413</u>	<u>\$110,489</u>	<u>\$400,542</u>	<u>\$62,097</u>	<u>\$407,705</u>	<u>\$1,081,246</u>

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg , Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 2003

**DEBT SERVICE FUND**

**FIRE DISTRICT NO. 2 BOND SINKING FUND**

The Fire District No. 2 Bond Sinking Fund accumulates monies for the payment of the \$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  
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 2003

	HOSPITAL DISTRICT NO. 1 BOND <u>SINKING</u>	FIRE DISTRICT NO. 2 BOND <u>SINKING</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$5,443	\$25,040	\$30,483
Receivables		<u>20,885</u>	<u>20,885</u>
<b>TOTAL ASSETS</b>	<u>\$5,443</u>	<u>\$45,925</u>	<u>\$51,368</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities: - Accounts payable		\$875	\$875
Fund Equity:			
Reserved for debt service		45,050	45,050
Unreserved - undesignated	<u>\$5,443</u>		<u>5,443</u>
Total fund equity	<u>5,443</u>	<u>45,050</u>	<u>50,493</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$5,443</u>	<u>\$45,925</u>	<u>\$51,368</u>

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**As of and for the Year Ended December 31, 2003**

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.



CATAHOULA PARISH POLICE JURY  
Harrisonburg, LouisianaSchedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2003

Linda Evans	\$7,200
Walter Krause	7,200
J. D. Alexander	7,200
Doyle Wiggins	7,200
Libby Ford	7,200
Joe Barber	7,200
Benny Vault	7,200
Charles Myers, President	8,300
Jackie Paulk	<u>7,300</u>
Total	<u>\$66,000</u>

**Independent Auditor's Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent Auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Mary Jo Finley, CPA**

A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of and for the year ended December 31, 2003, and have issued my report thereon dated April 30, 2004. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

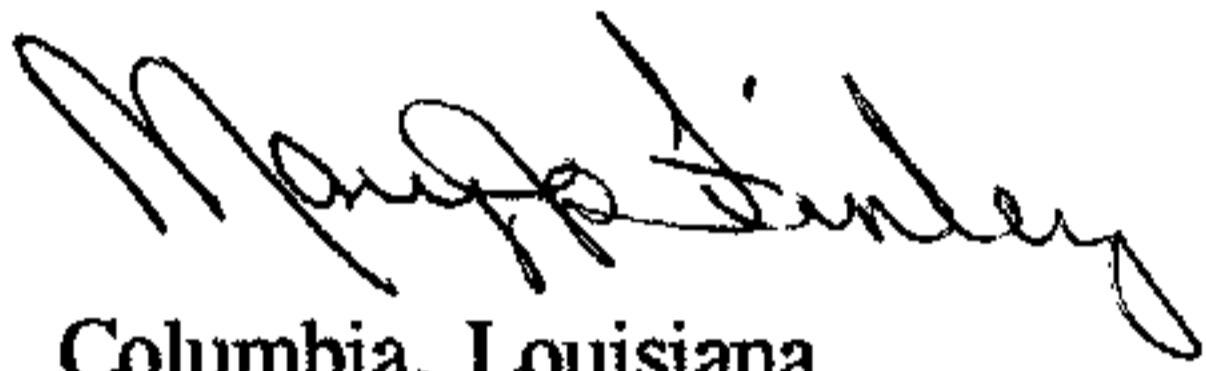
As part of obtaining reasonable assurance about whether the Catahoula Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*. That finding is presented in the accompanying schedule of findings and questioned costs as item 03-1.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Catahoula Parish Police Jury's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 2003

This report is intended for the information of the members of the Catahoula Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



Columbia, Louisiana  
April 30, 2004

**Mary Jo Finley, CPA**

A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana

**Compliance**

I have audited the compliance of the Catahoula Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2003. Catahoula Parish Police Jury's major federal program is identified in the summary of Auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Catahoula Parish Police Jury's management. My responsibility is to express an opinion on the Catahoula Parish Police Jury's compliance based on my audit.

I conducted my audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Catahoula Parish Police Jury's compliance with those requirements.

In my opinion, Catahoula Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

**Independent Auditor's Report on Compliance**

**With Requirements Applicable to Each Major**

**Program and Internal Control Over Compliance, etc.**

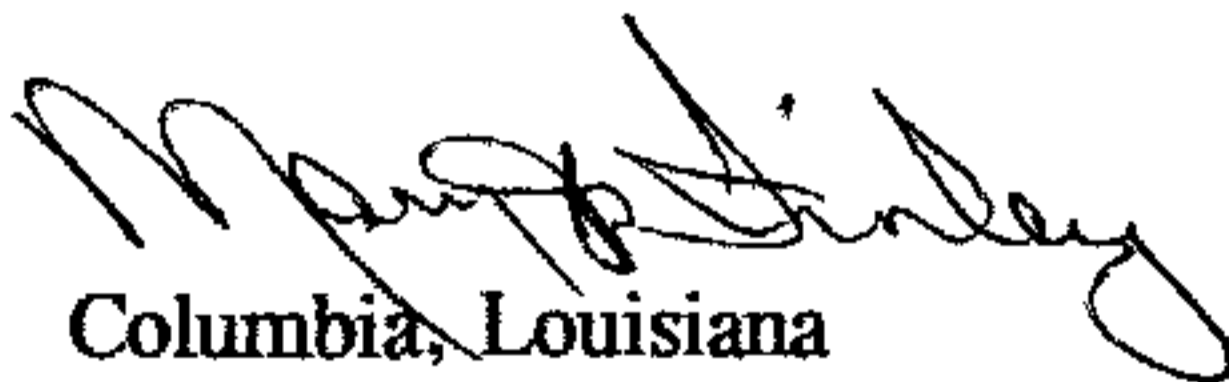
**December 31, 2003**

**Internal Control Over Compliance**

The management of the Catahoula Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Catahoula Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the members of the Catahoula Parish Police Jury, management of the police jury, Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, in accordance with Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document



Columbia, Louisiana

April 30, 2004

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2003

**A. SUMMARY OF AUDIT RESULTS**

1. The Auditor's report expresses an unqualified opinion on the primary government financial statements of the Catahoula Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. One instance of noncompliance material to the financial statements of the Catahoula Parish Police Jury is reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The Auditor's report on compliance for the major federal award program for the Catahoula Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Catahoula Parish Police Jury are reported.
7. The program tested as a major program was the Lower Income Housing Assistance Program - CFDA 14.156
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Catahoula Parish Police Jury was determined to be a low-risk auditee.

(Continued)

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2003

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**03-1 Need To Comply With Local  
Government Budget Act**

**Finding:** For the year ended December 31, 2003 the police jury budgeted a deficit of \$79,029 in the General Fund. Louisiana Revised Statutes (LRS) 39:1305(E) and 39:1309 prohibit the total of proposed expenditures from exceeding the total of estimated funds available for the ensuing year.

**Recommendation:** In the future, the police jury should closely monitor its budgets and should not budget a deficit in any fund.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

(Concluded)



**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**

**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2003**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDITURES
<b>United States Department of Housing and Urban Development</b>			
Direct program - Lower Income Housing Assistance Program	14.156	N/A	\$204,020
Passed through Office of the Governor, Division of Administration -			
Community Development Block Grant (State's Program)	14.228	576539	14,937
Community Development Block Grant	14.228	599787	33,963
Community Development Block Grant	14.228	556780	1,189
LASTEP	14.228	553249	<u>32,942</u>
Total Department of Housing and Urban Development			<u>287,051</u>
<b>United States Department of Health and Human Services</b>			
Passed through Louisiana Housing Finance Agency -			
Temporary Assistance for Needy Families	93.558	N/A	154,231
<b>United States Department of Military</b>			
Office of Emergency Preparedness - Community			
Emergency Response Team Grant	83.548	N/A	6,999
<b>United States Department of Interior</b>			
Direct program - Payment in Lieu of Taxes	15.000	N/A	836
<b>Federal Emergency Management Agency</b>			
Passed through Louisiana Office of Emergency Preparedness -			
Hazard Mitigation	97.039	1437-028-0001	28,125
Passed through Louisiana Office of Emergency Preparedness -			
Flood Mitigation Assistance Program	97.029	FMA02-025-0001	83,200
Passed through Louisiana Department of Public Safety and Corrections,			
Public Safety Services - Civil Defense State and Local Emergency			
Management Assistance	83.503	N/A	<u>1,328</u>
Total Federal Emergency Management Agency			<u>112,653</u>
Total Federal Financial Assistance			<u><u>\$561,770</u></u>

## FOOTNOTES:

1. The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

**CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2003**

The audit report for the year ended December 31, 2002 contained no audit findings.

# CATAHOULA PARISH POLICE JURY

P. O. BOX 258  
HARRISONBURG, LOUISIANA 71340

*Catahoula Cur - The Official State Dog*

CHARLIE MYERS  
PRESIDENT

J. D. ALEXANDER  
VICE-PRESIDENT

LORI ADAMS  
SECRETARY-TREASURER

\*\*\*\*\*

RUSS MASON  
208 SHARP RD.  
WARD 1 • CLAYTON, LA. 71326

WALTER M. KRAUSE  
P. O. BOX 4  
WARD 2 • SICILY ISLAND, LA. 71368

CHARLIE MYERS  
P. O. BOX 27  
WARD 3 - ENTERPRISE, LA 71425

J. D. ALEXANDER, JR.  
HC 86 BOX 24 A  
WARD 4 - HARRISONBURG, LA. 71340

DOYLE WIGGINS  
163 WOODIE ROAD  
WARD 5 • JONESVILLE, LA. 71343

LIBBY FORD  
200 UNCLE JOHNNIE ROAD  
WARD 6 - JONESVILLE, LA. 71343

BENNY VAULT, JR.  
507 TOM COTTON ST.  
WARD 7 • JONESVILLE, LA. 71343

JOE BARBER, SR.  
801 E. H. JOHNSON BLVD.  
WARD 8 • JONESVILLE, LA. 71343

JACKIE PAULK  
29630 Hwy. 124  
WARD 9 - JONESVILLE, LA. 71343

\*\*\*\*\*

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

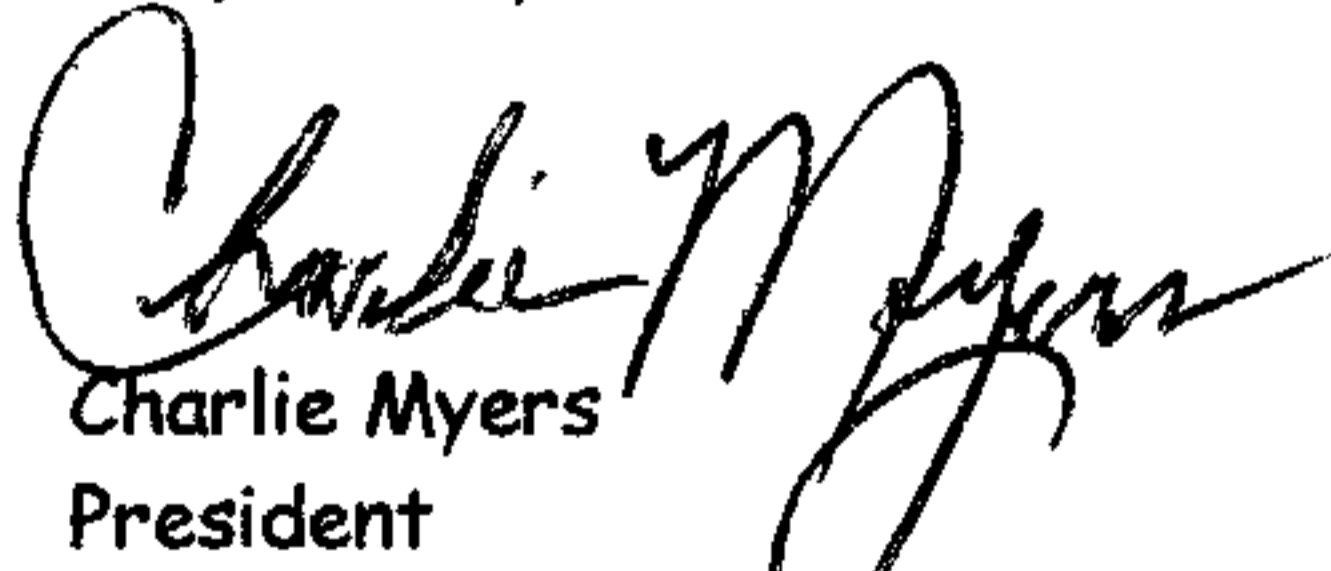
Response to Audit Finding  
2003 Financial Audit  
April 30, 2004

LRS 39:1305 (E) and 39:1309 - Need to comply with the Budget Act

Due to decreasing oil and timber severance monies, the Catahoula Parish Police Jury has been experiencing a deficit in the General Fund. Therefore, we had no choice but to have a deficit balance in the 2003 General Fund Budget.

On March 9, 2004 the Jury passed a 10-year, 8-mill tax to help support the General Fund. We have received Bond Commission approval to borrow \$200,000.00. After receiving the money, we will immediately amend the budget.

Respectfully,

  
Charlie Myers  
President  
Catahoula Parish Police Jury