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**CATHERINE PARISH POLICE JURY**  
Harrisonburg, Louisiana

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 1997**  
**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 audited, or reviewed, 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 APR 15 1998

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LEGISLATIVE AUDITOR  
Baton Rouge, Louisiana

**VERNON R  
COON**  
OFFICIAL PUBLIC ACCOUNTANT

2504

**CATHERINE PARISH POLICE JURY**  
Barringer, Louisiana

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
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Release Date APR 15 1998

APR 15 08 07:06  
1998  
LEGISLATIVE AUDITOR  
Baton Rouge, Louisiana



CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 1997  
With Supplemental Information Schedules

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CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Comoros, December 31, 1997

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## 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, 1997, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the 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 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 aspects, the financial position of the primary government of Catahoula Parish Police Jury, as of December 31, 1997, and the results of its operations for each of the years in the two year period then ended, in conformity with generally accepted accounting principles.

VERNON R. COON, INC.  
INDEPENDENT AUDITORS  
PUBLIC ACCOUNTANTS

OFFICE OF LOUISIANA  
SERVICES PUBLIC  
ACCOUNTANTS

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CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Independent Auditor's Report,  
December 31, 1997

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, 1997, and results of its operations for each of the years in the two-year period then ended in conformity with generally accepted accounting principles.

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, *Audit of State, Local Governments, and Non-Profit Organizations*, is 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 reports dated March 6, 1998, 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.

  
West Monroe, Louisiana  
March 6, 1998

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**



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

Combined Balance Sheet, December 31, 1997

	--SUPERFUNDAL FUND TYPE--			--ACCOUNT GROUP--		TOTAL (SUPERFUNDAL TOTAL)
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	FUND SERVICE FUNDS	GENERAL FUND ASSETS	GENERAL LIABILITIES LIABILITIES	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents		\$1,104,672	\$255,459			\$1,360,131
Receivables	\$180,192	295,921	90,715			566,828
Due from Criminal Court Fund	18,615					18,615
Land, buildings, and equipment				\$6,683,224		6,683,224
Amount available to debt service funds					\$322,679	322,679
Amount to be provided for retirement of general long-term obligations					742,941	742,941
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$473,007</u>	<u>\$1,400,593</u>	<u>\$346,174</u>	<u>\$6,683,224</u>	<u>\$1,065,620</u>	<u>\$9,280,518</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Cash overpaid	\$80,600					\$80,600
Accounts payable	58,589	138,628	\$5,650			202,867
Due to General Fund		18,615				18,615
Capital leases payable					\$100,630	100,630
Judgments payable					79,880	79,880
Settlement payable					107,818	107,818
Notes payable					552,400	552,400
Bank loan payable	<u>150,000</u>					150,000
<b>Total Liabilities</b>	<u>\$439,189</u>	<u>157,243</u>	<u>\$6,300</u>	<u>\$6,683,224</u>	<u>1,682,718</u>	<u>8,805,254</u>
<b>Fund Equity:</b>						
Investment in general fund assets				\$6,683,224		6,683,224
<b>Fund balances (to/deficit):</b>						
Reserved for debt service			322,679			322,679
Unreserved - undesignated	<u>(29,182)</u>	<u>1,283,350</u>	<u>339,874</u>	<u>6,683,224</u>	<u>40,000</u>	<u>8,535,720</u>
<b>Total Fund Equity</b>	<u>(29,182)</u>	<u>1,283,350</u>	<u>339,874</u>	<u>6,683,224</u>	<u>40,000</u>	<u>8,535,720</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$410,007</u>	<u>\$1,440,603</u>	<u>\$386,174</u>	<u>\$6,683,224</u>	<u>\$1,062,718</u>	<u>\$9,280,518</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, 1997**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LONG CAPITAL PROJECTS FUNDS	TOTAL AVAILABLE FUNDS
<b>REVENUES</b>					
<b>Taxes:</b>					
Ad valorem	\$70,340	\$228,788	\$164,235		\$463,375
Sales and use		1,007,998			1,007,998
Other taxes, penalties, and interest	3,322				3,322
Licenses and permits	33,359				33,359
<b>Intergovernmental revenues:</b>					
Federal funds - federal grants	73,487	6,216		\$331,442	411,155
State funds:					
Parish transportation funds		243,117			243,117
State revenue sharing (net)	16,305	22,903			39,208
Severance taxes	298,225				298,225
Other state funds	38,364	123,790			162,094
Local funds	3,066				3,066
Fees, charges, and commissions for services	4,465	7,933			12,398
Fines and forfeitures		107,653			107,653
Use of money and property	16,368	34,234	5,759		56,361
Other revenues	42,866	25,890			68,756
<b>Total revenues</b>	<u>\$67,147</u>	<u>1,895,413</u>	<u>170,010</u>	<u>331,442</u>	<u>2,975,012</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative	94,575				94,575
Judicial	80,905	89,324			170,229
Elections	21,589				21,589
Financial and administrative	76,869			9,000	85,869
Other general government	164,443		6,799		171,242
Public safety	100,868	8,247			111,115
Public works		1,325,259			1,325,259

(Continued)

**CATAHOULA PARISH POLICE JURY**  
 Harrisonburg, Louisiana  
**GOVERNMENTAL FUND TYPE**  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 1997

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LONG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>EXPENDITURES (CONT'D.)</b>					
Current: (Cont'd.)					
Health and welfare	590,784	526,751			\$1,117,535
Culture and recreation		171,084			171,084
Economic development and assistance	3,277				3,277
Debt service	100,000	97,930	\$190,165		388,095
Capital outlay		318,133		\$322,442	640,575
Claims and judgments	6,000	10,800			16,800
Total expenditures	<u>743,331</u>	<u>1,047,398</u>	<u>190,165</u>	<u>331,442</u>	<u>3,278,932</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<u>\$(16,160)</u>	<u>(40,984)</u>	<u>(26,754)</u>	<u>NONE</u>	<u>(243,501)</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of fixed assets		87			87
Proceeds from capital loans		106,382			106,382
Total other financing sources	<u>NONE</u>	<u>106,382</u>	<u>NONE</u>	<u>NONE</u>	<u>106,382</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>					
	<u>(16,160)</u>	<u>65,408</u>	<u>(26,754)</u>	<u>NONE</u>	<u>(137,509)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>					
	<u>148,781</u>	<u>1,317,833</u>	<u>348,475</u>	<u>NONE</u>	<u>2,014,044</u>
<b>FUND BALANCES AT END OF YEAR</b>					
	<u>\$(29,160)</u>	<u>\$1,383,341</u>	<u>\$322,675</u>	<u>NONE</u>	<u>\$1,879,535</u>

(Continued)

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH POLICE JURY**  
**Hartmannburg, Louisiana**  
**GOVERNMENTAL FUND TYPE**

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

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LONG- TERM CAPITAL PROJECTS FUNDS	TOTAL BALANCE/SURPLUS (DEFICIT)
<b>REVENUES</b>					
<b>Taxes:</b>					
Ad valorem	568,132	\$220,857	\$140,750		\$929,739
Sales and use		1,055,803			1,055,803
Other taxes, penalties, and interest	6,159				6,159
Licenses and permits	33,787				33,787
<b>Intergovernmental revenues:</b>					
Federal funds - federal grants	90,540	3,900		\$252,208	346,648
State funds:					
Parish transportation funds		196,434			196,434
State revenue sharing (net)	18,966	25,473			44,439
Severance taxes	383,051				383,051
Other state funds	81,296	10,500			91,796
Fees, charges, and consultations for services	1,321	9,330			10,651
Fines and forfeitures		93,500			93,500
Use of money and property	9,921	39,128	6,867		55,916
Other revenues	12,345	11,780			24,125
<b>Total revenues</b>	<u>710,898</u>	<u>1,665,885</u>	<u>157,665</u>	<u>252,208</u>	<u>2,786,756</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General government:</b>					
Legislative	97,348				97,348
Judicial	75,157	76,347			151,504
Elections	29,359				29,359
Financial and administrative	85,465			13,575	99,040
Other general government	381,822		9,749		391,571
Public safety	114,984	17,402			132,416
Public works		958,786			958,786

(Continued)

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**  
**GOVERNMENTAL FUND TYPE**  
**Condensed Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances, 1996**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LONG CAPITAL PROJECT FUND	TOTAL AMOUNTS REPORTED HEREIN
<b>EXPENDITURES (CONT'D.)</b>					
Current (Cont'd.)					
Health and welfare	\$114,571	\$30,575			\$145,146
Culture and recreation		178,490			178,490
Economic development and assistance	5,328				5,328
Debt service	104,789	91,982	\$189,734		386,505
Capital outlay		89,679		\$338,603	338,603
Claims and judgments	4,000	10,800			14,800
Total expenditures	<u>312,819</u>	<u>1,496,889</u>	<u>189,734</u>	<u>338,608</u>	<u>1,768,639</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(102,781)</u>	<u>169,796</u>	<u>(49,838)</u>	<u>NONE</u>	<u>29,127</u>
<b>OTHER FINANCING SOURCES</b>					
Sale of assets		2,311			2,311
Proceeds from capital lease		42,434			42,434
Proceeds from bank loans	100,000				100,000
Total other financing sources	<u>100,000</u>	<u>44,745</u>	<u>NONE</u>	<u>NONE</u>	<u>144,745</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES</b>	<u>(2,781)</u>	<u>214,541</u>	<u>(49,838)</u>	<u>NONE</u>	<u>161,962</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>148,561</u>	<u>1,307,754</u>	<u>796,787</u>	<u>NONE</u>	<u>1,848,142</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>145,780</u>	<u>\$1,522,835</u>	<u>\$346,949</u>	<u>NONE</u>	<u>\$2,014,044</u>

(Continued)

The accompanying notes are an integral part of this statement.

**GREENBUSH FIREM POLICE JURY**  
 Haverburg, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS**  
 (Excluding Current Court Special Revenue Fund)

**Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (GAAP) Prior and Actual  
 For the Year Ended December 31, 2007**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE Favorable Disfavorable	BUDGET	ACTUAL	VARIANCE Favorable Disfavorable
<b>REVENUES</b>						
Taxes						
Ad valorem	561,000	579,340	18,340	3,981,128	3,928,793	(52,335)
Sales and use				1,099,000	1,107,000	7,999
Other taxes, penalties, and interest	8,000	5,321	(2,679)			
Licenses and permits	33,000	37,329	4,329			
Intergovernmental revenues						
Federal funds - federal grants	14,500	73,497	41,997	3,000	6,216	3,216
State funds						
Federal transportation funds				223,000	243,117	20,117
State income sharing fund	20,000	14,305	(5,695)	25,500	22,202	(3,298)
Revenue from						
Revenue from	430,000	588,223	158,223			
Other state funds	40,000	38,304	(1,696)	17,000	123,799	106,799
Local funds		3,000	3,000			
Fees, charges, and contributions						
for services	5,000	4,448	(552)	8,000	3,502	(4,498)
Fines and forfeitures				100	88	(12)
Use of money and property	7,000	18,208	8,208	23,400	34,100	10,700
Other revenues	18,000	62,806	26,806	13,000	21,000	8,000
<b>Total revenues</b>	<b>655,500</b>	<b>987,147</b>	<b>331,647</b>	<b>1,834,028</b>	<b>1,793,317</b>	<b>(40,711)</b>
<b>EXPENDITURES</b>						
Current						
General government						
Legislative	53,575	54,575	(100)			
Judicial	67,502	82,995	15,493			
Executive	22,000	20,589	1,411			
Financial and administrative	42,000	79,809	37,809			
Other general government	171,500	164,443	7,057			
Public safety	79,011	102,858	23,847	7,371	8,247	876
Public works				1,276,432	1,233,228	(43,204)
Health and welfare	54,527	59,784	5,257	27,000	26,751	(249)
Culture and recreation				368,230	371,084	2,854
Economic development and assistance	5,700	3,277	2,423			
Intergovernmental						
Police Service	100,000	100,000		85,000	97,000	12,000

(Continued)

## CITY OF OMAHA, POLICE DEPT BY

Revolving, Limited.

NON-FUNDATIONAL FUNDS TYPE - ORIGINAL

AND SPECIAL REVENUE FUNDS

(Including Central Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,

and Changes in Fund Balances - Budget

(GAAP) Basis and Actual, 1997

	-----GENERAL FUNDS-----			-----SPECIAL REVENUE FUNDS-----		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>EXPENDITURES (Cont'd.)</b>						
Capital outlay				\$125,000	\$201,000	(\$76,000)
Claims and judgments	25,000	26,000	10,000	20,000	20,000	
Total - expenditures	242,522	293,318	(150,796)	1,717,080	1,848,004	(130,924)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	13,978	(179,603)	(193,581)	582,240	481,217	50,023
<b>OTHER FINANCING SOURCES</b>						
Sale of assets				200	87	(113)
Proceeds from capital lease				186,500	186,500	
Total other financing sources	19,000	9,000		186,700	186,587	(113)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	13,978	(179,603)	(193,581)	4,280	57,179	52,899
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	21,520	240,780	219,260	1,282,607	1,520,000	237,393
<b>FUND BALANCES AT END OF YEAR</b>	35,500	61,177	(274,411)	1,286,887	1,577,179	290,292

(Continued)

The accompanying notes are an integral part of this statement.

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

*Combined Statement of Revenues, Dispositions,  
 and Changes in Fund Balances - Budget  
 (GAAP) Basis and Actual  
 For the Year Ended December 31, 1998*

	—GENERAL FUND—			—SPECIAL REVENUE FUNDS—		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNASSURABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNASSURABLE
<b>REVENUES</b>						
<b>Taxes:</b>						
Ad valorem	\$60,000	\$69,150	\$9,150	\$189,120	\$208,007	\$18,887
Sales and use				1,040,000	1,093,503	53,503
Other taxes, penalties, and interest	0,000	8,100	8,100			
Licenses and permits	33,000	33,100	(1,210)			
<b>Intergovernmental revenues:</b>						
Federal funds - federal grants	30,000	39,040	9,040		3,300	3,300
State funds:						
Fiscal transportation funds				300,000	196,438	(103,562)
State revenue sharing (net)	19,000	18,760	(240)	25,436	25,473	37
Revenue taxes	258,000	285,831	27,831			
Other state funds	31,000	80,250	49,250	10,000	10,300	(300)
Local funds						
Fees, charges, and commissions for services	1,000	1,331	(3,700)	0,000	0,000	(370)
Fines and forfeitures				140	134	(6)
Use of money and property	1,400	9,921	4,521	10,000	3,123	1,123
Other revenues	24,612	12,248	(12,364)	2,400	11,700	9,300
<b>Total revenues</b>	<u>\$83,012</u>	<u>\$35,838</u>	<u>(\$47,174)</u>	<u>\$1,820,236</u>	<u>\$1,872,933</u>	<u>\$52,697</u>
<b>EXPENDITURES</b>						
<b>Current</b>						
<b>General government</b>						
Legislative	97,864	97,348	516			
Judicial	75,679	75,071	608			
Elections	24,700	20,399	(4,301)			
Financial and administrative	54,289	65,403	(11,114)			
Other general government	214,364	201,822	12,542			
<b>Public safety</b>				10,000	17,432	7,432
Public works				1,222,004	998,798	(223,206)
Health and welfare	55,676	104,571	(48,895)	20,308	30,573	(10,265)
Culture and recreation				182,827	178,494	4,333
Economic development and industry	5,367	5,326	41			

(Continued)



**CATAHOULA PARISH POLICE JURY**  
 Baton Rouge, Louisiana  
**GOVERNMENTAL FUND-TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
 (Excluding Critical-Care Special Revenue Fund)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (GAAP Basis and Actual), 1995

	.....GOVERNMENTAL FUNDS.....			.....SPECIAL REVENUE FUNDS.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>EXPENDITURES (Cont'd)</b>						
Intergovernmental						
Debt Service	\$104,668	\$104,750	(\$82)	\$28,409	\$29,493	(\$1,084)
Capital outlay				79,687	\$9,492	(\$70,195)
Claims and judgments	4,000	4,000		10,000	10,000	
Total expenditures	<u>108,668</u>	<u>\$112,740</u>	<u>(\$4,072)</u>	<u>1,471,211</u>	<u>\$1,057,175</u>	<u>(\$414,036)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$26,425)</u>	<u>(\$26,741)</u>	<u>\$316</u>	<u>58,025</u>	<u>153,338</u>	<u>(\$95,313)</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets				2,417	2,311	(\$106)
Proceeds from capital lease				43,457	43,438	(\$19)
Proceeds from bank loan	<u>100,000</u>	<u>100,000</u>				
Total other financing sources	<u>100,000</u>	<u>100,000</u>		<u>45,874</u>	<u>45,749</u>	<u>(\$125)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>(\$26,425)</u>	<u>(\$26,741)</u>	<u>\$316</u>	<u>103,899</u>	<u>199,087</u>	<u>(\$95,188)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>11,311</u>	<u>140,501</u>	<u>129,190</u>	<u>1,148,128</u>	<u>1,323,883</u>	<u>175,755</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>(\$15,114)</u>	<u>113,760</u>	<u>128,874</u>	<u>\$1,252,027</u>	<u>\$1,522,970</u>	<u>270,943</u>

(Continued)

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 Two Years Ended December 31, 1997

**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, 2001.

Louisiana Revised Statute 15:1226 gives the police jury various powers in regulating and directing the affairs of the parish and its subdivisions. The most notable of these 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:

CATABOULA 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:

Component Unit	fiscal	Criteria
	Year End	Used
Seventh Judicial District Criminal Court	December 31	2 & 3
Enterprise Recreation District	December 31	1, 2, & 3
Marland Recreation District	December 31	1, 2, & 3
Maitland Water District	December 31	1 & 3
Laura-Majors Recreation District	December 31	1, 2, & 3
Catholic 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. 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, Highland Recreation District, Larto-Mayne Recreation District, and the Thirty-Seventh Judicial District Criminal Court.

GASB Codification Section 2800.127 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.

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

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 fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

**Governmental Funds**

**General Fund**

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

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. These 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.

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

**LCDBG Capital Projects Fund**

This fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities and equipment.

**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 conducted 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 84 per cent of the police jury's general fixed assets are valued at actual historical cost while the remaining 16 per cent are valued at estimated cost, based on the actual historical of like items. Approximately 67 per cent of the library's fixed assets are valued at actual cost while the remaining 33 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 inseparable 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.

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

**D. BASIS OF ACCOUNTING**

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

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

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1903 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.

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

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 receivable to accrual.

**Expenditures**

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

**Other Financing Sources**

Proceeds from long-term bonds, loans, capital leases, and 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 coming 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 budget in order to receive comments from citizens. Changes are made to the proposed budget 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 sessions reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in



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

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 two years ended December 31, 1997, the police jury adopted modified accrual based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Funds. The Criminal Court special revenue fund is exempt from the requirements of Louisiana Revised Statutes 39:1506-1514 (Local Government Budget Act).

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

	Year Ended	
	...December 31,...	
	<u>1997</u>	<u>1996</u>
Excess of revenues and other sources over expenditures (Budgetary basis)	\$37,175	\$199,009
Add Criminal Court Fund not budgeted	<u>8,733</u>	<u>16,442</u>
Excess of revenues and other sources over expenditures (GAAP basis)	<u>\$45,908</u>	<u>\$215,451</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.

**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

Notes to the Financial Statements (Continued)

**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, 1997, the police jury has cash and cash equivalents (bank balances) net of cash overdraft of \$33,300 totaling \$1,519,670, as follows:

Demand deposits	\$1,403,760
Time deposits	<u>115,910</u>
Total	<u>\$1,519,670</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. Cash and cash equivalents (bank balances) at December 31, 1997, are secured as follows:

Bank balances	<u>\$1,508,373</u>
Federal deposit insurance	\$69,300
Pledged securities (uncollateralized)	<u>1,324,280</u>
Total	<u>\$2,182,649</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 C30 006; however, Louisiana Revised Statute 18:1229 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 18:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

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

G. 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 20 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 5 days vacation and 30 days sick leave 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.

**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 earned 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, 1997, the maximum amount of accumulated and vested employee leave benefits is not material and is not reflected in the financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued leave upon separation of employment.

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

**II. SALES TAXES**

On April 1, 1995, voters of the parish renewed a one per cent sales tax that was dedicated to construct, replace, 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 annual 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 Jenerolle (16.3%), Sicily Island (3%), and Harrisonburg (5.9%).

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, 2001. The annual 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 Jenerolle (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.

The police jury entered into an agreement with the Concordia Parish School Board on March 5, 1983, 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.

**I. TOTAL COLUMNS ON  
COMBINED STATEMENTS**

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

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

**2. LEVIED TAXES**

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

	Authorized Millage	Levied ... Millage ...		Expiration Date
		1997	1996	
<b>Parishwide taxes:</b>				
<b>General Fund:</b>				
Inside municipalities	1.78	1.63	1.63	Indefinite
Outside municipalities	3.58	3.26	3.26	Indefinite
<b>Special revenue funds:</b>				
Health Unit	2.00	1.90	1.90	1999
Library	6.00	5.67	5.86	1999
<b>Debt service funds:</b>				
Clearlake Bond Sinking	Variable	3.00	4.00	1998
Hospital District No. 1	Variable	3.55	3.55	1999
<b>District taxes:</b>				
<b>Special revenue funds:</b>				
Larto-Meyers Recreation	5.0	4.59	4.59	1999
Maitland Recreation	5.00	4.15	4.15	2004
Fire District No. 2	3.00	2.84	2.84	2006
Fire District No. 1	5.00	4.85	4.85	1997
<b>Debt service funds:</b>				
Larto-Meyers Recreation	Variable	0.125	0.125	1999
Fire District No. 1	Variable	6.20	6.20	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 1997 assessed valuation (amounts expressed in thousands):

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Missouri Energyplex	\$2,063	6.07%
International Paper	1,355	3.99%
Concordia Electric Corp., Inc.	1,341	3.98%

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

	1997 Assessed Valuation	Percent of Total Assessed Valuation
BellSouth	\$1,297	3.82%
Southern Heritage Bank	1,188	3.26%
Catahoula - Lafaille Bank	1,038	3.05%
Texas Land Company	843	2.48%
Georgy La., Inc.	681	2.03%
Cum - Cum Corporation	552	1.62%
Columbia Gulf	530	1.50%
<b>Total</b>	<u>\$13,858</u>	<u>31.08%</u>

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>Taxes:</b>				
Ad valorem	\$66,037	\$216,880	\$62,715	\$345,632
Other	4,155			4,155
<b>Grants:</b>				
Federal	1,583	3,366		4,949
State	81,764	61,378		143,142
Other	7,655	14,197		21,852
<b>Total</b>	<u>\$161,199</u>	<u>\$295,821</u>	<u>\$62,715</u>	<u>\$519,735</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the two years ended December 31, 1997:

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

	Balance January 1,	Additions	Deletions	Balance December 31,
<b>1996</b>				
<b>Police Jury:</b>				
Land and building	\$1,179,720	\$18,971		\$1,198,691
Improvements other than buildings	\$17,509			\$17,509
Equipment	1,294,887	18,790	(94,779)	1,278,898
Furniture	14,496			14,496
Vehicles	508,110		(15,258)	502,852
Assets under capital lease	214,005	43,415		277,420
Construction in Progress		278,262		278,262
<b>Total Police Jury</b>	<u>4,865,720</u>	<u>389,448</u>	<u>(203,037)</u>	<u>4,349,951</u>
<b>Library:</b>				
Land and buildings	125,188			125,188
Furniture	166,421	3,642	(2,685)	167,368
Vehicles	79,611			79,611
Library books	497,591	27,199	(5,502)	479,211
<b>Total Library</b>	<u>912,611</u>	<u>33,841</u>	<u>(8,187)</u>	<u>898,138</u>
<b>Criminal Court:</b>				
Equipment	\$43,965			\$43,965
Furniture and fixtures	24,131			24,131
Vehicles	15,028			15,028
Books	39,794	397		39,771
<b>Total Criminal Court</b>	<u>112,918</u>	<u>397</u>	<u>NONE</u>	<u>113,495</u>
<b>Laro-Mays Recreation District -</b>				
Land and buildings	174,202	NONE	NONE	174,202
<b>Malden Recreation District</b>				
Land and buildings	41,027			41,027
Furniture	2,632			2,632
<b>Total Malden</b>	<u>43,659</u>	<u>NONE</u>	<u>NONE</u>	<u>43,659</u>
<b>Recreation Division</b>				
<b>Fire District No. 1</b>				
Land and buildings	21,888			21,888
Equipment	67,992	875		67,967
<b>Total Fire District No. 1</b>	<u>89,880</u>	<u>875</u>	<u>NONE</u>	<u>89,855</u>
<b>Fire District No. 2</b>				
Land and buildings	129,364			129,364
Auto	108,970			108,970
Equipment	66,315			66,315
<b>Total Fire District No. 2</b>	<u>291,149</u>	<u>NONE</u>	<u>NONE</u>	<u>291,149</u>
<b>Total</b>	<u>13,759,611</u>	<u>3,028,112</u>	<u>(328,246)</u>	<u>13,059,399</u>

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

	Balance January 1,	Additions	Deletions	Balance December 31,
<b>1993:</b>				
<b>Police Jury</b>				
Land and buildings	\$1,130,094	\$299,704		\$1,428,798
Improvements, other				
<b>State buildings</b>	\$17,509			\$17,509
Equipment	1,578,858	8,189		1,587,047
Furniture	14,496			14,496
Vehicles	562,852	419,789		982,641
Assets under capital lease	277,450	106,305		383,755
Constructions in progress	236,282	71,442	(1,292,704)	
<b>Total Police Jury</b>	<u>4,949,581</u>	<u>995,435</u>	<u>(1,292,704)</u>	<u>4,652,312</u>
<b>Library:</b>				
Land and buildings	325,188			325,188
Furniture	187,368	8,121		195,489
Vehicles	78,611			78,611
Library books	452,450	15,086	(4,257)	463,279
<b>Total Library</b>	<u>983,617</u>	<u>23,207</u>	<u>(4,257)</u>	<u>1,002,567</u>
<b>Criminal Court:</b>				
Equipment	45,969	8,423		54,392
Furniture and fixtures	34,131			34,131
Vehicles	16,089	905		17,094
Books	30,171	2,741		32,912
<b>Total Criminal Court</b>	<u>126,360</u>	<u>14,070</u>	<u>NOBLE</u>	<u>140,430</u>
<b>Louis-Meyers Recreation District -</b>				
Land and buildings	174,202	NOBLE	NOBLE	174,202
<b>Maitland Recreation District</b>				
Land and buildings	41,027			41,027
Furniture	2,022			2,022
<b>Total Maitland</b>	<u>43,049</u>	<u>NOBLE</u>	<u>NOBLE</u>	<u>43,049</u>
<b>Fire District No. 1</b>				
Land and buildings	21,888			21,888
Equipment	67,567	3,544		71,411
<b>Total Fire District No. 1</b>	<u>89,455</u>	<u>3,544</u>	<u>NOBLE</u>	<u>92,999</u>
<b>Fire District No. 2</b>				
Land and buildings	125,384			125,384
Auto	189,859			189,859
Equipment	66,337			66,337
<b>Total Fire District No. 2</b>	<u>381,580</u>	<u>NOBLE</u>	<u>NOBLE</u>	<u>567,580</u>
<b>Total</b>	<u>95,096,923</u>	<u>994,277</u>	<u>(1,591,960)</u>	<u>94,500,240</u>



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

The January 1, 1998 balance has been adjusted by 10,450 to reflect an error reported in construction in progress in the previous year. Additions and deletions to general fixed assets for the year ended December 31, 1997 include \$298,794 in construction in progress that was completed during 1997 and transferred to land and buildings.

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 30 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 year of service credited after the vesting date. Final average salary is the employee's average salary over the 30 consecutive or joint 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 14618, Baton Rouge, Louisiana 70808-4618, or by calling (504) 925-1361.

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 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution

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

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 11:1403, the employee 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, 1997, 1996, and 1995, were \$50,763, \$45,751, and \$40,481, respectively, equal to the required contributions for each year.

**6. CAPITAL LEASES**

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 1997, the police jury has six capital leases in effect for equipment with a recorded amount of \$550,596. The lease obligations are paid from special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1997:

Year	
1998	579,532
1999	64,086
2000	162,383
2001	38,413
2002	<u>59,354</u>
Total minimum lease payments	902,768
Less amount representing interest	<u>(352,172)</u>
Present value of net minimum lease payments	<u><u>\$550,596</u></u>

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

The following is a summary of long-term obligation transactions for the two years ended December 31, 1997:

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

	<u>General Obligation Bonds</u>	<u>Bank Loans</u>	<u>Capital Loans</u>	<u>Other</u>	<u>Total</u>
Long-term obligations at January 1, 1996	\$833,000	\$300,000	\$356,110	\$208,668	\$1,477,779
Additions:					
1997			43,435		43,435
1998	(135,300)	100,000	108,305	(12,937)	58,068
Deductions:					
1997		(300,000)	(74,408)		(374,408)
1998	(145,300)	(200,000)	(80,803)	(12,355)	(438,358)
Long-term obligations at December 31, 1997	<u>\$552,400</u>	<u>None</u>	<u>\$330,629</u>	<u>\$183,427</u>	<u>\$1,066,516</u>

The classification, "other", consists of \$74,999, which represents a judgment rendered against the police jury and \$107,518, which represents a settlement agreement with the Louisiana Division of Administration of prior year disallowed costs of the Louisiana Community Development Block Grant Program. The beginning balance of long-term obligations has been adjusted by \$318,518 to reflect the amount due to the Louisiana Division of Administration at December 31, 1995.

General-obligation bonds payable at December 31, 1997, are comprised of the following individual issues:

\$250,000 - 1987 bonds 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.	\$180,000
\$1,250,000 - 1974 bonds to improve the existing courthouse building and jail, construct additions and parking facilities and purchase necessary equipment and furnishings. Principal is due in annual installments of \$85,000 to \$100,000 through February 1, 1999. Interest rates are 4.0 per cent to 5.5 per cent. Debt retirement payments are made from Courthouse Bond Sinking Fund.	190,000

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

\$500,000 - 1985 bonds to construct and acquire improvements to the Catahoula Parish Hospital, including equipment and furnishings. Principal is due in annual installments of \$55,000 to \$65,000 through April 1, 2004 at an interest rate of 9.3 per cent. Debt retirement payments are made from the Hospital District No. 1 Bond Sinking Fund.	\$180,000
\$67,000 - 1985 bonds to purchase and acquire land, buildings, equipment, and other recreational facilities. Principal is due in annual installments of \$300 through September 30, 2003 at an interest rate of 8 per cent. Debt service payments are made from the Lake-Marys Recreation Bond Sinking Fund.	<u>2,400</u>
Total general obligation bonds	<u>\$532,400</u>

As shown on Statement A, \$322,675 is available in debt service funds to service the general obligation bonds. The annual requirements to amortize all bonded debt outstanding at December 31, 1997, including interest payments of \$185,341, are as follows:

<u>Year</u>	
1998	\$188,000
1999	197,368
2000	93,548
2001	24,505
2002	23,473
2003-2007	<u>131,645</u>
Total	<u>\$657,541</u>

General obligation bonds totaling \$532,400, at December 31, 1997, 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.

**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

**Notes to the Financial Statements (Continued)**

On November 15, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$93,696. 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 beginning June, 1995. On April 24, 1999, the police jury entered into a settlement agreement with the Louisiana Division of Administration whereby the police jury would repay \$124,008 of construction costs deemed to be disallowed costs by the Division of Administration. This agreement was amended on April 25, 1996, to allow the police jury to repay the debt at a rate of \$900 per month until the balance is paid off. The beginning balance of the "other" classification above has been adjusted to the balance stated in the two payment agreements. These liabilities are included in the general long-term obligations account group on Statement A.

**8. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.31 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. At December 31, 1997, \$16,615 is due the General Fund from the Criminal Court Fund. There were additions of \$3,066 and no reductions during the two years ended December 31, 1997.

**9. LITIGATION AND CLAIMS**

At December 31, 1997, 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.

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

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the two years ended December 31, 1997:

	Balance January 1	Additions	Deductions	Balance December 31
<b>1996:</b>				
<i>Assets:</i>				
Cash		\$1,301,917	(1,301,917)	
Accounts receivable		1,301,917	(1,301,917)	
<b>Total Assets</b>	<u>NONE</u>	<u>\$2,603,834</u>	<u>(2,603,834)</u>	<u>NONE</u>

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

	Balance January 1	Additions	Deletions	Balance December 31
<b>Liabilities:</b>				
Accounts payable		\$22,326	(\$22,326)	
Due to other funds		1,059,863	(1,059,863)	
Due to other governments		229,928	(229,928)	
<b>Total Liabilities</b>	<u>NONE</u>	<u>\$1,312,117</u>	<u>(\$1,312,117)</u>	<u>NONE</u>
<b>1997:</b>				
<b>Assets:</b>				
Cash		\$1,360,947	(\$1,360,947)	
Accounts receivable		1,360,947	(1,360,947)	
<b>Total Assets</b>	<u>NONE</u>	<u>\$2,721,894</u>	<u>(\$2,721,894)</u>	<u>NONE</u>
<b>Liabilities:</b>				
Accounts payable		\$19,053	(\$19,053)	
Due to other funds		1,107,038	(1,107,038)	
Due to other governments		224,926	(224,926)	
<b>Total Liabilities</b>	<u>NONE</u>	<u>\$1,350,947</u>	<u>(\$1,350,947)</u>	<u>NONE</u>

**12. RESTATEMENT OF FUND BALANCES**

The December 31, 1995, fund balances of the General Fund and Health Unit special revenue fund have been restated to reflect a correction of receivables in the prior year for state revenue sharing recorded in the Health Unit Fund which should have been recorded in the General Fund. The following provides detail on these corrections.

	General Fund	Health Unit Special Revenue Fund
Fund balances at December 31, 1995, as previously reported	\$144,626	\$413,582
Adjustments - receivables	4,325	(4,325)
Fund balances at December 31, 1995, as restated	<u>\$149,951</u>	<u>\$409,257</u>

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

13. 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, 1997:

Balance due at January 1, 1996	\$13,549
Amount due:	
1996	NONE
1997	3,066
Amount received:	
1996	NONE
1997	<u>NONE</u>
Balance due at December 31, 1997	<u>\$16,615</u>

14. FOOD STAMP PROGRAM

The food stamp program is operated through the police jury under an agreement with the Louisiana Department of Health and Human Resources. The police jury has entered into an agreement with LaSalle Community Action Association for administration of the program and issuance of food stamps; however, the police jury is still ultimately responsible for the proper operation of the program. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. On August 21, 1997, the food stamp program was closed out with \$251,080 of stamps transferred to Ouachita Parish and the remaining \$46,825 of stamps being destroyed by the state. Activity for the two years ended December 31, 1997, follows:

Balance at January 1, 1996	\$447,622
1996:	
Received	1,768,000
Issued	(3,688,021)
1997:	
Received	406,000
Issued	(715,186)
Transferred	(251,080)
Destroyed	<u>(46,825)</u>
Balance at December 31, 1997	<u>NONE</u>

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

**15. LOWER-INCOME HOUSING PROGRAM**

The LaSalle Community Action Association, which is a component unit of the LaSalle Parish Police Jury, 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 audits that are performed on the program by a certified public accountant. 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 1996, and there were no findings.



**SUPPLEMENTAL INFORMATION SCHEDULES**

CATACOLA PARISH POLICE JURY  
Harrisburg, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 1997

**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 1990, 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 as December 31, of each year be transferred to the parish General Fund.

## **LARIS-MAYNA RECREATION FUND**

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

## **MATLAND RECREATION FUND**

The Matland 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**  
Barringer, Louisiana  
**SPECIAL REVENUE FUNDS**

Comparing Balance Sheet, December 31, 1997

	VAULT FUNDS	CURRENT ASSET	LIQUIDATING RESERVES	WARRANTY RESERVES	EMPLOYMENT INSURANCE	PER DISTRICT	PER DISTRICT	TOTAL
						NO. 1	NO. 2	
<b>ASSETS</b>								
Cash and cash equivalents	\$1,219,734	\$7,794	\$8,048	\$7,153	\$4,336	\$51,882	\$35,287	\$1,304,672
Receivables	242,457	11,856	11,021	2,802		15,071	12,614	295,821
<b>TOTAL ASSETS</b>	<u>\$1,462,191</u>	<u>\$19,790</u>	<u>\$19,070</u>	<u>\$10,757</u>	<u>\$4,336</u>	<u>\$66,953</u>	<u>\$47,901</u>	<u>\$1,600,492</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$28,789	\$189	\$650	\$873		\$315	\$630	\$30,626
Due to General Fund		16,615						16,615
Total Liabilities	<u>28,789</u>	<u>16,704</u>	<u>650</u>	<u>873</u>	<u>\$0,000</u>	<u>315</u>	<u>630</u>	<u>47,229</u>
Fund Equity - fund balances - unencumbered - unexpended	1,433,402	3,086	20,420	12,885	\$4,336	\$1,638	47,271	1,553,263
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,462,191</u>	<u>\$19,790</u>	<u>\$19,070</u>	<u>\$10,757</u>	<u>\$4,336</u>	<u>\$66,953</u>	<u>\$47,901</u>	<u>\$1,600,492</u>



Capital outlay	344,488	10,134		3,945	518,111
Charges and judgments	10,800				19,800
Total expenditures	<u>1,455,356</u>	<u>99,392</u>	<u>15,801</u>	<u>80,816</u>	<u>1,647,356</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,520)	8,233	(2,182)	54,825	11,593
OTHER FINANCING					
Sale of assets	87				87
Proceeds from capital issues	<u>105,205</u>				<u>105,205</u>
Total other financing sources	<u>105,292</u>	<u>80,958</u>	<u>80,958</u>	<u>80,958</u>	<u>105,292</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	33,463	8,233	(2,182)	4,804	11,983
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>1,399,329</u>	<u>(5,187)</u>	<u>73,432</u>	<u>80,958</u>	<u>1,517,835</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$1,433,892</u>	<u>\$3,066</u>	<u>\$71,490</u>	<u>\$85,843</u>	<u>\$1,533,245</u>

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

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1996

	MAINT. FUND	CRIMINAL COURT	LABOR. MATH. AND EDUCATIONAL	FEES (MATH. AND EDUCATIONAL)	FEES (CRIMINAL COURT)	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$180,965		\$5,679	\$7,668	\$13,000	\$220,907
Sales and use	1,055,303					1,055,303
	3,900					3,900
Intergovernmental revenues:						
Federal funds - federal grants						
State funds:						
Parish transportation funds	195,434					195,434
State revenue sharing (net)	21,637	941	853	1,048	1,115	25,473
Other state funds	6,480			1,942	2,229	10,300
Fees, charges, and contributions for services:	9,330					9,330
Flood and fire insurance	134	893,376				893,510
Use of money and property	36,728			949	953	39,128
Other revenues	11,759					11,759
Total revenues	1,523,164	893,376	6,471	11,307	17,997	1,665,885
<b>EXPENDITURES</b>						
Current:						
General government:						
federal		76,347				76,347
Public safety				3,285	14,047	17,332
Public works	998,788					998,788
Health and welfare	30,579					30,579
Culture and recreation	160,005		15,788			175,793

Debit notes	59,982				59,982
Capital entry	88,216	987		878	89,093
Claims and judgments	10,900				10,900
Total expenditures	<u>1,281,413</u>	<u>76,934</u>	<u>13,738</u>	<u>2,847</u>	<u>14,047</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	139,132	16,442	(814)	3,824	7,246	3,246	183,794
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OTHER FINANCING SOURCE							
Sale of assets	2,311						2,311
Proceeds from capital lease	<u>49,434</u>						<u>49,434</u>
Total other financing source	<u>45,745</u>	<u>80,686</u>	<u>80,686</u>	<u>80,686</u>	<u>80,686</u>	<u>80,686</u>	<u>49,733</u>

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	185,497	16,442	(814)	3,824	7,246	3,246	219,543
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FUND BALANCES AT BEGINNING OF YEAR	1,214,007	(71,928)	(7,449)	5,281	48,581	31,890	1,201,284
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FUND BALANCES (Deficit) AT END OF YEAR	<u>\$1,269,524</u>	<u>(55,486)</u>	<u>(27,633)</u>	<u>19,465</u>	<u>(24,147)</u>	<u>(19,716)</u>	<u>\$1,507,635</u>
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**CATAHOULA PARISH POLICE JURY**  
**Baton Rouge, Louisiana**  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Balance Sheet, December 31, 1997

	<u>ROAD AND BRIDGE</u>	<u>ROAD- SURFACE</u>	<u>ASPHALTION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$17,599	\$266,126	\$297,187	\$404,085	\$114,976	\$1,219,724
Receivables	<u>40,484</u>		<u>545</u>	<u>44,890</u>	<u>156,538</u>	<u>242,457</u>
<b>TOTAL ASSETS</b>	<u>\$57,514</u>	<u>\$266,126</u>	<u>\$297,732</u>	<u>\$448,975</u>	<u>\$271,514</u>	<u>\$1,462,181</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities - accounts payable	\$1,609	\$1,368	\$13,871	\$2,314	\$7,527	\$18,769
Fund Equity - fund balance - unreserved - undesignated	<u>54,225</u>	<u>354,758</u>	<u>283,761</u>	<u>446,661</u>	<u>263,987</u>	<u>1,403,392</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$57,834</u>	<u>\$356,126</u>	<u>\$297,732</u>	<u>\$448,975</u>	<u>\$271,514</u>	<u>\$1,462,181</u>

**CATAHOULA PARISH POLICE JURY**  
 Bayou Lafourche, Louisiana  
**SPECIAL REVENUE - MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1997

	ROAD AND BRIDGE	HAZAR- DUMFRIES	MONTAGNIE	MULLEN CREEK	LIBRARY	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem				240,778	2,041,134	2,281,912
Sales and use		803,839	890,599			1,694,438
Intergovernmental revenues:						
Federal funds - federal grants:						
State funds					6,716	6,716
Federal transportation funds	2243,117					2,243,117
State revenue sharing (90%)				18,968		18,968
Other state funds	73,133	28,367		11,287		112,787
Fees, charges, and commissions						
for services			7,008		876	7,884
Fines and forfeitures					84	84
Use of money and property	887	2,280	2,700	10,584	6,779	21,330
Other revenues	2,782		7,604		1,311	10,697
Total revenues	<u>332,785</u>	<u>832,246</u>	<u>901,238</u>	<u>27,780</u>	<u>2,058,615</u>	<u>3,352,662</u>
<b>EXPENDITURES</b>						
Current:						
Public works	277,642	968,724	378,863			1,625,229
Health and welfare				26,751		26,751
Culture and recreation					151,398	151,398
Debt service	42,154	28,657	21,139			91,950
Capital outlay	189,775	64,115	898,404		21,157	2,073,451
Claims and judgments		80,888				80,888
Total expenditures	<u>499,571</u>	<u>1,141,384</u>	<u>1,298,406</u>	<u>26,751</u>	<u>172,555</u>	<u>2,138,715</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	<u>(166,786)</u>	<u>(309,138)</u>	<u>(397,168)</u>	<u>(21,809)</u>	<u>(61,936)</u>	<u>(1,056,847)</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets					87	87
Proceeds from capital lease	106,582					106,582
Total other financing sources	<u>106,582</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>87</u>	<u>346,589</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>						
	<u>(50,204)</u>	<u>(229,138)</u>	<u>(317,168)</u>	<u>(13,809)</u>	<u>(71,869)</u>	<u>(710,258)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	<u>58,705</u>	<u>305,708</u>	<u>269,684</u>	<u>415,632</u>	<u>241,788</u>	<u>1,391,517</u>
<b>FUND BALANCES AT END OF YEAR</b>						
	<u>8,499</u>	<u>76,570</u>	<u>(47,484)</u>	<u>376,823</u>	<u>169,919</u>	<u>523,327</u>

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

Comparing Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1986

	ROAD AND BRIDGE	ROAD- IMPROVING	SANITATION	HEALTH UNIT	LIBRARY	TOTAL
<b>REVENUES</b>						
Taxes:						
Ad valorem				541,423	\$125,540	\$188,965
Sales and use		5215,835	8479,467			1,058,305
Intergovernmental revenues:					3,500	3,500
Federal funds - federal grants					3,500	3,500
State funds:						
Public transportation funds	519,434					192,434
State revenue sharing (net)				21,617		21,617
Other state funds	5,405					6,405
Fees, charges, and commissions for services			8,389		1,645	9,520
Fines and forfeitures					134	134
Use of money and property		9,844	5,421	12,215	8,121	36,228
Other revenues	7,798		8,888		7,624	11,798
Total revenues	<u>286,188</u>	<u>5215,835</u>	<u>938,883</u>	<u>571,618</u>	<u>137,621</u>	<u>1,572,144</u>
<b>EXPENDITURES</b>						
Current:						
Public works	284,567	434,123	358,760			948,766
Health and welfare				30,373		30,373
Culture and recreation					969,055	969,055
Debt service	42,111	28,280	23,371			93,882
Capital outlay	20,940	28,454	20,798		28,032	88,216
Claims and judgments		18,893				18,893
Total expenditures	<u>347,618</u>	<u>471,650</u>	<u>603,159</u>	<u>30,373</u>	<u>997,087</u>	<u>1,584,412</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(59,798)</u>	<u>(50,815)</u>	<u>(85,028)</u>	<u>(27,983)</u>	<u>(16,466)</u>	<u>(139,752)</u>
<b>OTHER FINANCING SOURCE</b>						
Sale of assets	1,707	418	180		94	2,311
Proceeds from capital lease	14,478	14,478	14,478			43,434
Total other financing sources	<u>16,185</u>	<u>14,896</u>	<u>14,658</u>		<u>94</u>	<u>43,743</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	<u>(43,613)</u>	<u>(36,891)</u>	<u>(110,303)</u>	<u>27,089</u>	<u>(16,372)</u>	<u>(102,487)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>90,535</u>	<u>754,816</u>	<u>158,351</u>	<u>488,967</u>	<u>561,150</u>	<u>1,214,852</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>46,922</u>	<u>717,925</u>	<u>47,948</u>	<u>516,056</u>	<u>544,778</u>	<u>1,292,529</u>

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Two Years Ended December 31, 1997

**DEBT SERVICE FUNDS**

**COURTHOUSE BOND SINKING FUND**

The Courthouse Bond Sinking Fund accumulates monies for the payment of the \$1,350,000 Public Improvement Bonds dated February 1, 1974. The bonds were issued to improve the existing courthouse and jail building and to construct additions and extensions thereto, together with parking facilities and necessary equipment and furnishings. Financing is provided by ad valorem taxes.

**HOSPITAL DISTRICT NO. 1 BOND SINKING FUND**

The Hospital District No. 1 Bond Sinking Fund accumulates 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 is provided by ad valorem taxes.

**LARZO-MAYNSA BOND SINKING FUND**

The Larzo-Maynsa Bond Sinking Fund accumulates monies for the payment of the \$47,000 in bonds issued September 23, 1985. The bonds were issued to construct capital improvements at the Larzo-Maynsa recreation site. Financing is provided by ad valorem taxes.

**FIRE DISTRICT NO. 3 BOND SINKING FUND**

The Fire District No. 3 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, 1997

	COURTHOUSE BOND SERIES	HOSPITAL DISTRICT NO. 1 BOND SERIES	LAFAYETTE BOND SERIES	FIRE DISTRICT NO. 2 BOND SERIES	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$118,865	\$88,075	\$1,000	\$19,625	\$227,565
Receivables	44,905	32,380		28,397	105,682
<b>TOTAL ASSETS</b>	<u>\$163,770</u>	<u>\$120,455</u>	<u>\$1,000</u>	<u>\$48,022</u>	<u>\$333,247</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities - accounts payable	\$1,730	\$2,979	\$11	\$916	\$5,635
Fund Equity - fund balances - reserved for debt service	<u>162,040</u>	<u>117,476</u>	<u>1,019</u>	<u>47,106</u>	<u>\$327,621</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$163,770</u>	<u>\$120,455</u>	<u>\$1,030</u>	<u>\$48,022</u>	<u>\$333,247</u>

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**  
**DEBT SERVICE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1997

	COURTHOUSE BOND ISSUANCE	HOSPITAL DISTRICT NO. 1 BOND ISSUANCE	LAFAYETTE BOND ISSUANCE	FIRE DISTRICT NO. 2 BOND ISSUANCE	TOTAL
<b>REVENUES</b>					
Ad valorem taxes	\$49,127	\$37,486	\$6	\$27,636	\$164,235
Use of money and property	3,719	3,389		307	5,358
Total revenues	<u>\$52,846</u>	<u>\$40,875</u>	<u>6</u>	<u>\$27,943</u>	<u>\$170,810</u>
<b>EXPENDITURES</b>					
Current - general government - other	1,987	3,235	213	1,144	6,599
Debt service:					
Principal	82,000	90,000	300	10,000	142,300
Interest and other charges	14,454	19,615	214	13,580	47,863
Total expenditures	<u>\$98,441</u>	<u>\$123,845</u>	<u>727</u>	<u>\$34,724</u>	<u>\$237,794</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(45,595)	(82,970)	(721)	(6,781)	(28,794)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>208,612</u>	<u>88,384</u>	<u>1,742</u>	<u>\$0,000</u>	<u>\$298,738</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$163,017</u>	<u>\$5,414</u>	<u>(1,000)</u>	<u>\$34,119</u>	<u>\$172,530</u>

**CATAHOULA PARISH POLICE JURY**  
**Bartholomew, Louisiana**  
**DEBT SERVICE FUNDS**

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

	COURTHOUSE BOND \$000,000	HOSPITAL DISTRICT NO. 1 BOND \$000,000	LAWSON- MAYNA BOND \$000,000	FIRE DISTRICT NO. 2 BOND \$000,000	TOTAL
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$55,711	\$21,282	\$384	\$28,291	\$145,798
Use of money and property	3,484	2,343		850	6,857
Total revenues	<u>59,195</u>	<u>23,625</u>	<u>384</u>	<u>29,141</u>	<u>153,698</u>
<b>EXPENDITURES</b>					
Current - general government -other					
	4,202	3,680	414	1,453	9,749
Debt service:					
Principal	80,000	51,765	300	16,871	154,936
Interest and other charges	15,875	11,232	240	7,454	34,838
Total expenditures	<u>100,077</u>	<u>72,684</u>	<u>954</u>	<u>24,778</u>	<u>199,523</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	(40,882)	(49,059)	(570)	3,313	(46,838)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>					
	<u>209,464</u>	<u>137,333</u>	<u>2,312</u>	<u>(7,178)</u>	<u>396,287</u>
<b>FUND BALANCES AT END OF YEAR</b>					
	<u>\$208,612</u>	<u>\$88,284</u>	<u>\$1,742</u>	<u>\$53,491</u>	<u>\$348,429</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
As of and for the Two Years Ended December 31, 1997

**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, Louisiana**

Schedule of Compensation Paid Police Jurors  
 For the Two Years Ended December 31, 1997

	<u>1997</u>	<u>1996</u>
Jimmy Book, Jr.	\$7,200	\$6,000
Larry Boothe		600
Samuel Branch, Sr.	7,200	7,200
Donna Canale	7,200	7,200
Lewie Evans	7,200	7,200
Lilley Ford	7,200	7,200
Water Krause	7,200	6,000
H. C. Peck, Jr.		700
Jed Pommant		600
Branitt Taylor	8,400	8,300
Michael Tuben	7,200	6,000
George White, Jr.	7,200	6,000
Orin O. Wiley, Jr.		600
<b>Total</b>	<u>\$66,000</u>	<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, *Auditor 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.



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

**CATAHOULA PARISH POLICE JURY**  
Hartsville, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of and for the two years ended December 31, 1993, and have issued my report thereon dated March 6, 1994. I conducted my audit in accordance with 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 these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 93-1 and 93-2.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered 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. However, I noted other matters involving the internal control over financial reporting that I have reported to management of the Catahoula Parish Police Jury in a separate letter dated March 6, 1994.

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CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1997

I have also issued a separate letter to management, dated March 6, 1998, addressing other matters noted in my audit of the Catahoula Parish Police Jury's primary government financial statements as of and for the two years ended December 31, 1997.

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. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
March 6, 1998



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

**CATAHOULA PARISH POLICE JURY**  
Bossierburg, 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 two years ended December 31, 1997. Catahoula Parish Police Jury's major federal programs are 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 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, Auditor of States, Local Governments, and Non-Profit Organizations. These 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 these 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 Catahoula Parish Police Jury's compliance with these 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 programs for the two years ended December 31, 1997. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

VERNON R. QUON  
INCORPORATED  
PUBLIC ACCOUNTANTS

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**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

**Independent Auditor's Report on Compliance**

With Requirements Applicable to Back Matter

Program and Internal Control Over Compliance, etc.

December 30, 1997

**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 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 for the information of the members of the Catahoula Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

March 6, 1998

**CATABOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**

Schedule of Findings and Questioned Costs  
 For the Two Years Ended December 31, 1997

**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. Instances of noncompliance material to the financial statements of the Catahoula Parish Police Jury are 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 programs listed as major programs included:
  - a. USDA Food Stamp Program - CFDA 10.551
  - b. Community Development Block Grant Program - CFDA 14.228
8. The threshold for disallowing Type A and B programs was \$300,000.
9. The Catahoula Parish Police Jury was not determined to be a low-risk auditee.

(Continued)

**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Two Years Ended December 31, 1997

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**97-1 NEED TO COMPLY WITH LOCAL  
GOVERNMENT BUDGET ACT**

**Finding:** For the year ended December 31, 1996, the police jury budgeted a deficit of \$5,124 in the General Fund. Louisiana Revised Statutes (LRS) 39:1304(B) and 39:1309 prohibit the total of projected expenditures from exceeding the total of estimated funds available for the ensuing year. In addition, for the year ended December 31, 1997, the police jury did not amend the budget for the General Fund, consequently budgeted revenues exceeded actual revenues by 344,724 or 14.1%. Also actual expenditures of the Special Revenue Funds exceeded budgeted expenditures by \$130,890 or 7.6% for the year ended December 31, 1997. LRS 39:1309 requires the police jury to adopt budget amendments when year-to-date plus projected revenues and other sources for the remainder of the year are failing to meet total budgeted revenues and other sources by five per cent or more and year-to-date projected expenditures and other uses for the remainder of the year are exceeding total budgeted expenditures and other uses by five per cent or more.

**Recommendation:** In the future, the police jury should closely monitor its budgets and adopt budget amendments when actual revenues fail to meet budgeted revenues or projected expenditures exceed estimated expenditures by five per cent or more and it should not budget a deficit in any fund.

**97-2 Need to Obtain Bond Commission  
Approval to Incur Debt**

**Finding:** The police jury obtained a \$100,000 bank loan dated October 1, 1996, to be repaid December 1, 1997. Approval for this loan was obtained from the Louisiana State Bond Commission on September 19, 1996. However, as of December 31, 1997, the loan is still outstanding and the police jury has not obtained approval from the Louisiana State Bond Commission to cancel the debt, nor to incur additional debt, as required by Louisiana Revised Statute 39:1419 (A).



CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Two Years Ended December 31, 1997

**Recommendation:** I recommend that the police jury obtain approval from the Louisiana State Bond Commission to cancel this debt. I further recommend that the police jury develop a plan to extinguish this debt as soon as possible.

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

None

(Concluded)

**CATARONELLA FORDER POLKES FURT**  
Huntsville, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 1987

FEDERAL AGENCY PROGRAM ELEMENT PROGRAM TITLE	FEDERAL AGENCY OFFICE SYMBOL FUNDARY SYMBOL	FEDERAL AGENCY OFFICE SYMBOL FUNDARY SYMBOL	1987		1986		CUMULATIVE EXPIRED EXPIRY OF FUNDARY SYMBOL
			AMOUNT	PERCENT	AMOUNT	PERCENT	
<b>UNITED STATES DEPARTMENT</b>							
<b>OF AGRICULTURE</b>							
Federal through Louisiana Department of Social Services							
Food Stamp	14-128	14-021-01	\$447,071.00	8,704,000	\$1,488,041	\$486,000	\$911,041
State Administrative Monitoring	14-128	14-021-01	1,111	21,550	21,121	27,550	27,550
Office for Food Stamp Program			443,960	8,725,550	1,509,162	453,550	938,591
Total United States Department of Agriculture							
<b>UNITED STATES DEPARTMENT OF</b>							
<b>ECONOMIC AND URBAN DEVELOPMENT</b>							
Direct program - Lower Income Housing	14-128	14-004	16,504	26,214	26,214	26,214	26,214
Assistance Receipts							
Special branch office of the Director, Division of							
Administration - Community Development Block							
Grant (State) Program	14-128	14-007	87,040	22,200	22,200	21,440	21,440
Total United States Department of							
Economic and Urban Development			103,544	48,414	48,414	47,654	47,654
<b>FEDERAL ENERGY MANAGEMENT AGENCY</b>							
Passed through Louisiana Department of Public Safety							
and Corrections, Public Safety Services - Civil Justice -							
State and Local Emergency Management Assistance	14-128	14-004	700	7,400	7,400	6,000	6,000
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>							
Passed through Louisiana Department of Children,							
Recreation and Training - Public Library Construction							
and Technology - Institutional	14-128	14-004	5,000	5,000	5,000	1,500	1,500
Total Federal financial assistance			\$453,585	9,217,164	\$1,561,255	\$614,554	\$1,111,736

## FOOTNOTES:

- The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.
- Excludes major federal financial assistance programs.
- Excludes food stamp inventory at beginning of year.

CATAHOOLA PARISH POLICE JURY  
Harrisonburg, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 1997

There were no audit findings reported in the audit for the two years ended December 31, 1995.

**CATAHOULA PARISH POLICE JURY**

P. O. BOX 200  
 HARRISONBURG, LOUISIANA 71340

Views of the Louisiana State Highway District  
 and  
 Calcasieu Cor - The Official State Day

**KARRETT TAYLOR**  
 MEMBER

**DENISE COFFMAN**  
 PRESIDENT

**SHILLA CLARK**  
 TREASURER

**PAULY HOLLOWAY**  
 MEMBER

**LEONIE SPANER**  
 P. O. BOX 120

WARD 1 - HOLY ISLAND TOWN

**WALTER M. BEAUNE**

P. O. BOX 4  
 WARD 2 - HOLY ISLAND TOWN

**DENNIS J. ANKLE**  
 P. O. BOX 44

WARD 3 - CLOUTIER TOWN

**MICHAEL TURKIC**  
 208 LA. 1004 1 STREET

WARD 4 - HARRISONBURG TOWN

**GEORGE F. WHITE, JR.**  
 P. O. BOX 20

WARD 5 - CORNFIELD LA. TOWN

**LIVELY FORD**

P. O. BOX 274

WARD 6 - HOLY ISLAND TOWN

**MARILEE BEAUNE, INC.**  
 P. O. BOX 200

WARD 7 - HARRISONBURG TOWN

**EMMETT DAVIS JR.**  
 1008 WOODLAND DRIVE

WARD 8 - HOLY ISLAND TOWN

**JIMMY DAVIS, JR.**  
 10708 BIRD HOLLOW

WARD 9 - CLAYTON TOWN

Include Monthly  
 Meeting Dates of the  
 Schedule with members  
 of each town.

March 6, 1998

Mr. Joe Green  
 Department of Social Services  
 Office of Management and Finance  
 Division of Fiscal Services  
 P.O. Box 1825  
 Baton Rouge, La. 70801-1825

Dear Mr. Green,

The Catahoula Parish Police Jury respectfully submits the following corrective action plan for the two years ended December 31, 1997.

**Audit Period:** January 1, 1996- December 31, 1997

The findings from the March 6, 1997 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers in the schedule. Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

#### **B. FINANCE-FINANCIAL STATEMENT AID**

##### **Non-Compliance**

##### **FF-5- Need to comply with Local Government Budget Act**

**Recommendation:** In the future, the Police Jury should closely monitor its budgets and adopt budget amendments when actual revenues fail to meet budgeted revenues or projected expenditures exceed estimated expenditures by five per cent or more and it should not budget a deficit in any fund.

**Action to be taken:** The Police Jury has already taken steps to correct the problems with the budgets. The budgets will be monitored more closely by the Secretary-Treasurer Shilla Clark who will inform the Jury when budget amendments are needed. The Jury will then adopt the necessary budget amendments to see that the Jury does not exceed the five per cent or more. A deficit will not be budgeted in any fund.

Mr. Joe Green-

Page 1

BT-2- Need to obtain Bond Commission approval to incur debt.

Recommendation: I recommend that the Police Jury obtain approval from the Louisiana State Bond Commission to incur this debt. I further recommend that the Police Jury develop a plan to extinguish this debt as soon as possible.

Action to be taken: The Police Jury has already been in contact with the State Bond Commission concerning the removal of the loan. The bank has sent a letter to the Police Jury stating that they would reuse the loan for a two year period pending approval from the State Bond Commission. A copy of this letter has been sent to the Bond Commission and they are waiting on a copy of the 1996-97 audit report. If everything goes as planned it should be on the April agenda of the Bond Commission. The Police Jury has already taken steps and will make whatever other cuts that can be made to get this loan repaid as soon as possible.

C. FINDINGS- FEDERAL AGED RECORDS ALERT

None

Sincerely,



Stella Clark  
Secretary-Treasurer  
Orleans Parish Police Jury

sc/



March 6, 1998

VERNON COON  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF ACCOUNTANTS  
GENERAL PUBLIC  
ACCOUNTANTS

FRANCHISE LETTER TO  
GOVERNMENTS,  
AGENCIES, AGENCIES  
AND FINANCIAL INSTITUTIONS

Honorable Emmitt Taylor, President  
And Members  
Catahoula Parish Police Jury  
Harrisburgh, Louisiana

During the course of my audit of the Catahoula Parish Police Jury's Primary government financial statements as of and for the year ended December 31, 1997, a certain matter came to my attention which I feel should be conveyed to you.

One of the responsibilities of an auditor, during the course of an audit, is to evaluate the auditor's ability to continue as a going concern. In the case of a police jury, that would mean evaluating the ability of the General Fund to meet its obligations for at least one year into the future. While my evaluation and review of the operations of the police jury's General Fund indicated that it could meet those obligations, whether or not it does will depend on strict control and budget adherence by the jury.

As I discussed with you during my exit conference, revenues of the General Fund have declined by \$146,000, or 21%, during the years 1993 through 1997. The major decline was in severance tax revenues, over which the police jury has no control. I also noted that while inflation has driven costs up, the police jury managed to reduce normal recurring General Fund expenditures slightly during the same period. However, it should be noted that the fund has incurred a deficit in operations in four of the past five years. At January 1, 1995 the police jury had a fund balance of \$170,124, however, at December 31, 1997, the police jury had a deficit fund balance of (\$29,383) or a decline of \$149,507. Excluding debt service, the General Fund had a deficit in operations of (\$76,823) for the year 1997. Should that trend not be corrected during 1998, the fund will have a deficit of more than \$100,000 at the end of the year. Because of the limited revenues of the General Fund and mandated costs, which are required to be paid from the fund (costs over which the police jury has little or no control), it would be extremely difficult for the police jury to recover from such a deficit.

118 PROFESSIONAL DRIVE  
NEW ORLEANS,  
LOUISIANA 70111  
PHONE (504)835-1111  
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President and Members  
Catahoula Parish Police Jury  
1997 Management Letter  
Page Two

As for your 1998 proposal, the police jury has two problems with which to contend; (1) a reduction of expenditures in the General Fund and; (2) a \$100,000 bank loan in the General Fund, which must be repaid. I urge the police jury to look very hard at its 1998 General Fund budget. You need to ensure that you have eliminated all expenditures you possibly can and still operate. This will require that you evaluate those expenditures over which you have control and also ask for assistance from other agencies in the parish who incur costs which must, by law, be borne by the police jury. Once you have done this, then it is imperative that you operate within the budget.

I further recommend that the police jury try to obtain approval from the State Bond Commission to convert its current outstanding bank loan of \$100,000 to long-term debt, which could be repaid over several years. This will help relieve some of the immediate pressure. If such a conversion can be accomplished, the police jury must keep in mind that to incur any other bank loans during the pay back period will defeat the purpose of the conversion.

Should you have any questions or if I can be of any assistance in this matter, please do not hesitate to contact me.

Respectfully,



Vernon E. Coon

# CATAHOULA PARISH POLICE JURY

P. O. BOX 258  
 HARRISBURG, LOUISIANA 71340

Worth of the Learning: Jean (highest student)  
 and  
 Calhoun: Car - The (highest Day)

ERNEST DEVLON  
 MEMBER

DENNIS CHENARD  
 PRESIDENT

SHILLA CLARK  
 TREASURER

NATY BOLLOWAY  
 MEMBER

LUCIA EVANS  
 P. O. BOX 18

WEEK 1 - BOLD BLADE TEAM

WALTER B. BRADNE  
 P. O. BOX 4

WEEK 2 - BOLD BLADE TEAM

GEORGE CAPPELL  
 801 W. 10th St

WEEK 3 - COUNCIL ON EDUCATION

MICHAEL THOMAS  
 1014 W. 10th St

WEEK 4 - BOLD BLADE TEAM

GEORGE F. WHITE, JR.  
 801 W. 10th St

WEEK 5 - COUNCIL ON EDUCATION

LENN FORD  
 P. O. BOX 174

WEEK 6 - BOLD BLADE TEAM

SAMUEL BRADNE, SR.  
 P. O. BOX 189

WEEK 7 - BOLD BLADE TEAM

ERNEST LAYTON  
 801 W. 10th St

WEEK 8 - COUNCIL ON EDUCATION

JEANNE THOMAS, JR.  
 801 W. 10th St

WEEK 9 - BOLD BLADE TEAM

Angela Thomas  
 801 W. 10th St  
 71340  
 518-744-8428

March 22, 1998

Vernon Coon, CPA  
 318 Professional Drive  
 West Monroe, La. 71291

Dear Vernon,

The Catahoula Parish Police Jury issues this response to your letter dated March 6, 1998. The Catahoula Parish Police Jury is currently evaluating the 1998 General Fund budget and will make whatever additional cuts that are necessary in order to get the expenditures in line with the revenues with the hope of being able to provide excess revenues to eliminate a deficit in the General Fund. Also, the Police Jury has contacted the Bond Commission to seek approval on the renewal of the \$128,000 loan over a two year period.

The Police Jury will monitor the General Fund budget on a very strict basis and hopefully by doing this the Police Jury can recover from the problem that has occurred in the General Fund.

Sincerely,



Shilla Clark  
 Secretary-Treasurer  
 Catahoula Parish Police Jury

cc/f