

RECEIVED
LEGISLATIVE COUNCIL

APR 14 AM 9:32

CATAPOLA PARISH POLICE JURY
Barrabour, Louisiana

**Primary Government Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended
December 31, 1999
With Supplemental Information Schedules**

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

Release Date APR 26 2000

**VERNON R
COON**
LEGISLATIVE AUDITOR

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, 1999
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		4
Primary Government Financial Statements		
Combined Balance Sheet - December 31, 1999 All Fund Types and Account Groups	A	7
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	B	8
For the Year Ended December 31, 1998	C	10
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Cash Basis) and Actual - General and Special Revenue Funds (Excluding Criminal Court Special Revenue Funds)		
For the Year Ended December 31, 1999	D	12
For the Year Ended December 31, 1998	E	14
Notes to the Financial Statements		16

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

	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules:		
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1999	1	40
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	2	41
For the Year Ended December 31, 1998	3	42
Maintenance Funds:		
Combining Balance Sheet, December 31, 1999	4	43
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	5	44
For the Year Ended December 31, 1998	6	45
Debt Service Funds:		
Combining Balance Sheet, December 31, 1999	7	47
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1999	8	48
For the Year Ended December 31, 1998	9	49

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

	Schedule	Page No.
Supplemental Information Schedules (Cont'd.):		
Schedule of Compensation Paid Police Jurors	10	51
Independent Auditor's Reports Required by Government Auditing Standards; OMB Circular A-85, Audit of State, Local Governments, and Non-Profit Organizations; and the Single Audit Act Amendments of 1996:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		53
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		55
Schedule of Findings and Questioned Costs	11	53
Schedule of Expenditures of Federal Awards	12	59
Summary Schedule of Prior Audit Findings	13	60



Independent Auditor's Report

Whitney Auditors
Institute of Certified
Public Accountants

Executive Offices
Central Office
Accountants

Practices Located in
Georgetown,
Aurora, Madison,
and Florence, Kentucky

CATAHOULA PARISH POLICE JURY Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury, as of December 31, 1999, 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 respects, the financial position of the primary government of Catahoula Parish Police Jury, as of December 31, 1999, 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.

418 Peachtree Street,
N.W., Atlanta,

Georgia 30308

Telephone

(404) 525-8000

(404) 525-1300

Fax (404) 525-8100

www.whitneyaud.com

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Independent Auditor's Report,
December 31, 1999

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, 1999, 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 States, Local Governments, and Non-Profit Organizations*, is prepared 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 29, 2000, 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. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Warrilone, Louisiana
March 29, 2000

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

CATAPOLA PARISH POLICE DIST
 New Orleans, Louisiana
ALL FUNDS TYPES AND ACCOUNT GROUPS

(Continued Balance Sheet, December 31, 1999)

	...GOVERNMENTAL FUND TYPE...			...ACCOUNT GROUPS...		TOTAL (AMOUNTS IN THOUSANDS)
	GENERAL FUND	REVENUE FUNDS	DEBT FUND	GENERAL FUND ASSETS	GENERAL LONG TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$42,775	\$2,838,520	\$76,998			\$3,158,293
Receivables	143,497	331,363	38,415			513,275
Due from other funds	19,261	381				19,642
Land, buildings, and equipment				\$7,284,353		7,284,353
Amount available to debt service funds					\$114,096	114,096
Amount to be provided for retirement of general long-term obligations					291,799	291,799
TOTAL ASSETS AND OTHER DEBITS	\$271,733	\$3,169,724	\$115,403	\$7,284,353	\$405,895	\$10,446,114
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash overdraws		\$7,246				\$7,246
Accounts payable	\$16,724	33,628	\$1,308			51,660
Due to General Fund		19,632				19,632
Capital leases payable					\$112,113	112,113
Judgments payable					68,433	68,433
Compensated absences payable					18,441	18,441
Bonds payable					285,880	285,880
Bank loans payable						57,681
Total Liabilities	<u>33,448</u>	<u>71,506</u>	<u>1,308</u>	<u>50,653</u>	<u>484,057</u>	<u>642,263</u>
Fund Equity:						
Investment in general fund assets				\$7,284,353		7,284,353
Fund balances:						
Reserved for debt service			114,096			114,096
Unreserved - unobligated	<u>211,402</u>	<u>2,513,248</u>	<u>114,096</u>	<u>7,284,353</u>	<u>321,838</u>	<u>10,259,037</u>
Total Fund Equity	<u>211,402</u>	<u>2,513,248</u>	<u>114,096</u>	<u>7,284,353</u>	<u>321,838</u>	<u>10,259,037</u>
TOTAL LIABILITIES AND FUND EQUITY	\$271,733	\$3,169,724	\$115,403	\$7,284,353	\$405,895	\$10,446,114

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, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LONG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Taxes:					
Ad valorem	\$73,364	\$188,704	\$44,537		\$306,605
Sales and use		1,280,445			1,280,445
Other taxes, penalties, and interest	5,817				5,817
Licenses and permits	57,163				57,163
Intergovernmental revenues:					
Federal funds - federal grants	80,076			\$68,081	148,157
State funds:					
Parish transportation funds		159,870			159,870
State revenue sharing (net)	38,005	22,174			60,179
Severance taxes	240,690				240,690
Rural Development Grants	108,153	24,958			133,111
Other state funds	34,838	52,560			87,398
Fees, charges, and commissions for services	4,508	10,744			15,252
Fines and forfeitures		113,845			113,845
Use of money and property	8,915	58,520	2,407		70,842
Other revenues	44,808	6,511			51,319
Total revenues	<u>675,167</u>	<u>1,852,531</u>	<u>46,944</u>	<u>368,081</u>	<u>3,062,723</u>
EXPENDITURES					
Current:					
General government:					
Legislative	39,808				39,808
Judicial	63,215	119,199			182,414
Elections	38,094				38,094
Financial and administrative	51,449			12,797	64,246
Other general government	126,282		9,005		135,287
Public safety	145,833	10,708			156,541
Public works		1,040,882			1,040,882

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1999

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	OTHER CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
EXPENDITURES (CONT'D.)					
Current: (Cont'd.)					
Health and welfare	578,358	573,301			1,151,659
Culture and recreation		189,315			189,315
Economic development and assistance	4,314				4,314
Debt service	2,197	64,097	\$211,493		277,787
Capital outlay	2,918	109,480		\$375,283	478,681
Intergovernmental		8,432			8,432
Claims and judgments	1,000	10,800			11,800
Total expenditures	<u>587,787</u>	<u>1,566,015</u>	<u>221,526</u>	<u>385,083</u>	<u>2,760,411</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>121,900</u>	<u>389,619</u>	<u>(173,582)</u>	<u>NONE</u>	<u>337,937</u>
OTHER FINANCING SOURCE					
Sale of fixed assets	NONE	4,188	NONE	NONE	4,188
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>121,900</u>	<u>389,807</u>	<u>(173,582)</u>	<u>NONE</u>	<u>338,125</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>89,599</u>	<u>1,873,441</u>	<u>287,678</u>	<u>NONE</u>	<u>2,550,718</u>
FUND BALANCES AT END OF YEAR	<u>\$211,499</u>	<u>\$2,313,248</u>	<u>\$114,096</u>	<u>NONE</u>	<u>\$2,638,753</u>

(Continued)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY
 Harborsburg, Louisiana
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1988

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LEASO CAPITAL PROJECTS FUNDS	TOTAL BALANCE/SURPLUS (DEF.)
REVENUES					
Taxes:					
Ad valorem	\$68,063	\$224,799	\$154,836		\$447,708
Sales and use		1,171,385			1,171,385
Other taxes, penalties, and interest	6,998				6,998
Licenses and permits	37,873				37,873
Intergovernmental revenues:					
Federal funds - federal grants	54,442			\$97,690	79,482
State funds:					
Parish transportation funds		230,566			230,566
State revenue sharing (net)	16,098	21,406			37,504
Severance taxes	229,697				229,697
Rural Development grants	112,380				112,380
Other state funds	58,637	26,533			85,170
Local funds	579	30,531			31,110
Fees, charges, and consultations for services	4,678	6,997			11,675
Fines and forfeitures		172,042			172,042
Use of money and property	79,389	36,023	4,744		120,156
Other revenues	22,665	12,886			35,551
Total revenues	<u>921,697</u>	<u>1,932,582</u>	<u>159,580</u>	<u>17,690</u>	<u>2,731,959</u>
EXPENDITURES					
Current:					
General government:					
Legislative	32,382				32,382
Judicial	67,582	143,970			211,552
Elections	34,841				34,841
Financial and administrative	43,755			9,550	53,305
Other general government	126,450		6,584		133,034
Public safety	102,209	11,511			113,720
Public works		1,015,894			1,015,894

(Continued)

CATAHOULA PARISH POLICE JURY
 Harrisonburg, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances, 1998

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	STATE CAPITAL PROJECTS FUNDS	TOTAL GOVERNMENTAL FUNDS
EXPENDITURES (CONST.)					
Current: (Cont'd)					
Health and welfare	\$57,408	\$29,688			\$87,096
Culture and recreation		180,680			180,680
Economic development and assistance	5,545				5,545
Debt service	12,628	79,533	\$188,023		280,184
Capital outlay		131,168		\$7,500	138,668
Claims and judgments	6,000	18,800			24,800
Total expenditures	<u>82,581</u>	<u>358,269</u>	<u>188,023</u>	<u>17,500</u>	<u>3,311,758</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	<u>118,697</u>	<u>385,348</u>	<u>(34,997)</u>	<u>NONE</u>	<u>410,243</u>
OTHER FINANCING SOURCE:					
Sale of assets	NONE	4,850	NONE	NONE	4,850
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES					
	<u>118,697</u>	<u>340,198</u>	<u>(34,997)</u>	<u>NONE</u>	<u>424,093</u>
FUND BALANCES (Deficit) AT BEGINNING OF YEAR					
	<u>(79,185)</u>	<u>1,583,243</u>	<u>372,625</u>	<u>NONE</u>	<u>1,876,523</u>
FUND BALANCES AT END OF YEAR					
	<u>389,509</u>	<u>\$1,923,441</u>	<u>\$287,628</u>	<u>NONE</u>	<u>\$2,600,678</u>

(Continued)

The accompanying notes are an integral part of this statement.

CATACOLA PARISH POLICE JURY
 New Iberia, Louisiana
**GOVERNMENTAL FUND TYPE - GENERAL
 AND SPECIAL REVENUE FUNDS**
 (Including District Court Special Revenue Funds)

Consolidated Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (With) Basis and Actual
 For the Year Ended December 31, 1999

	---GENERAL FUNDS---			---SPECIAL REVENUE FUNDS---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE
REVENUES						
Taxes						
All values	\$27,000	\$60,645	33,645	14,971,000	217,040	202,069
Sales and use				1,008,000	1,222,600	214,600
Other taxes, penalties, and interest	4,000	5,000	1,000			
Licenses and permits	32,000	51,160	19,160			
Intergovernmental revenues:						
Federal funds - Federal grants	2,500	1,437	(1,063)			
State funds:						
Public transportation funds				225,000	217,768	(7,232)
State revenue sharing (net)	20,000	13,050	(6,950)	22,000	24,175	2,175
Revenue taxes	240,000	217,640	(22,360)			
Korea Development Grants	49,815	100,000	50,185			
Other state funds	33,000	40,000	7,000	27,914	36,140	(8,226)
Fees, charges, and commissions for services	4,000	4,110	110	80,150	18,454	61,696
Fines and forfeitures				150	101	49
Use of money and property	12,250	8,910	(3,340)	42,200	38,091	4,109
Other revenues	3,000	41,000	38,000	26,216	40,191	13,975
Total revenues	<u>\$67,215</u>	<u>\$62,112</u>	<u>\$5,103</u>	<u>1,511,336</u>	<u>1,620,368</u>	<u>109,032</u>

EXPENDITURES**Current:**

General government:						
Legislative	10,000	49,140	(39,140)			
Judicial	67,500	63,770	3,730			
Executive	35,845	38,167	(2,322)			
Financial and administrative	27,964	54,076	(26,112)			
Other general government	112,000	122,780	(10,780)			
Public safety	177,570	158,008	19,562	18,570	9,278	9,292
Public works				1,022,518	1,031,561	(9,043)
Health and welfare				16,000	30,405	(14,405)
Culture and recreation				177,000	181,818	(4,818)
Community development and assistance	4,100	4,114	(14)			
Intergovernmental						
State Service	55,000	51,197	3,803	168,000	89,607	78,393

(Continued)

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

GOVERNMENTAL FUND TYPE: GENERAL
AND SPECIAL REVENUE FUNDS

(Excluding Criminal Court Special Revenue Funds)

Consolidated Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget

(Fiscal Years ended August, 1999)

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXPENDITURES (Cont'd)						
Capital outlay				\$79,600	\$73,615	\$6,985
Claims and judgments	\$5,000	\$5,000	\$5,000	\$2,800	\$2,800	
Total expenditures	\$58,367	\$58,466	(\$99)	\$1,455,128	\$1,481,231	(\$26,103)
EXCESS OF REVENUES OVER EXPENDITURES	4,928	29,291	24,363	76,720	428,158	351,438
OTHER FINANCING SOURCE						
Sale of assets				3,180	4,177	997
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	4,928	29,291	24,363	79,900	432,335	352,435
FUND BALANCES AT BEGINNING OF YEAR	893	15,484	14,591	1,180,762	1,643,215	462,453
FUND BALANCES AT END OF YEAR	\$4,821	\$43,775	\$38,954	\$1,260,662	\$2,075,550	\$814,898

(Continued)

The accompanying notes are an integral part of this statement.

CANTONELLA PARISH POLICE JURY
 Baton Rouge, Louisiana
CONVENTIONAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS
 (Including Criminal Court Special Revenue Fund)

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

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes						
All revenues	\$83,800	\$67,969	\$15,831	\$198,120	\$173,080	\$25,040
State and use				1,080,800	1,085,594	(4,794)
Other taxes, penalties, and interest	2,237	2,567	(330)			
Licenses and permits	28,000	38,114	(9,114)			
Intergovernmental revenues						
Federal funds - federal grants	3,000	3,007	(7)			
State funds						
Parish transportation funds				220,800	226,973	(6,173)
State revenue sharing (net)	20,000	21,089	(1,089)	24,600	24,849	(2,249)
Revenue taxes	256,337	256,577				
Bond Development Grants	98,800	97,649	(1,151)			
Other state funds	38,504	38,880	(376)	17,850	19,873	(2,023)
Local funds					30,531	30,531
Fees, charges, and contributions						
for services	4,500	4,487	(13)	10,000	7,876	(2,124)
Fines and forfeitures				150	87	(63)
Use of money and property	21,500	21,514	(14)	25,400	25,441	(41)
Other revenues	8,500	32,471	(23,971)	4,900	22,172	(17,272)
Total revenues	254,571	286,282	(31,711)	1,531,170	1,603,428	(72,258)
EXPENDITURES						
Current						
General government						
Legislative	21,776	23,360	(1,584)			
Judicial	22,726	11,448	11,278			
Elections	37,884	37,958	(74)			
Financial and administrative	21,700	42,358	(20,658)			
Other general government	129,765	135,057	(5,292)			
Public safety	126,806	127,358	(552)	23,660	18,453	(5,207)
Public works				1,077,768	1,042,927	(34,841)
Health and welfare	3,897	3,879	(18)	12,680	28,281	(15,601)
Culture and recreation				158,800	178,373	(19,573)
Economic development and assistance	11,700	11,076	624			

(Continued)

CHESAPEAKE PARKS BOARD JURY
 Beachmont, Loudoun
 GOVERNMENTAL FUNDS TYPE I - ORIGINAL
 AND SPECIAL REVENUE FUNDS
 (Including Capital Cost Special Revenue Fund)
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (Fiscal Basis and Actual, 1999)

	----- ORIGINAL FUND -----			--- SPECIAL REVENUE FUNDS ---		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
EXPENDITURES (Cont'd.)						
Intergovernmental						
Police Service	\$63,000	\$63,635	\$635	\$16,500	\$14,400	\$20,100
Capital outlay				30,000	57,384	(27,384)
Claims and judgments				18,000	18,950	(950)
Total expenditures	<u>\$63,000</u>	<u>\$63,397</u>	<u>(\$397)</u>	<u>\$44,500</u>	<u>\$41,734</u>	<u>\$2,766</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,311</u>	<u>\$4,085</u>	<u>(\$226)</u>	<u>\$1,815</u>	<u>\$29,277</u>	<u>\$27,462</u>
OTHER FINANCING SOURCE						
Sale of assets				1,200	4,850	3,650
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>\$4,311</u>	<u>\$4,085</u>	<u>(\$226)</u>	<u>\$1,815</u>	<u>\$29,277</u>	<u>\$27,265</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>(\$1,000)</u>	<u>(\$1,000)</u>	<u>0</u>	<u>\$1,200,000</u>	<u>\$1,200,000</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$3,311</u>	<u>\$3,085</u>	<u>(\$226)</u>	<u>\$1,201,815</u>	<u>\$1,229,277</u>	<u>\$27,462</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, 1999

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 33:1234 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more 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 all 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, discharge control, library facilities, and health care facilities.

A. REPORTING ENTITY

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

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

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

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Seventh Judicial District Criminal Court	December 31	2 & 3
Enterprise Recreation District	December 31	1, 2, & 3
Midland Recreation District	December 31	1, 2, & 3
Midland Water District	December 31	1 & 3
Larto-Mayne Recreation District	December 31	1, 2, & 3
Catahoula Parish:		
Library	December 31	1, 2, & 3
Hospital District No. 1	December 31	1 & 3
Hospital District No. 2	December 31	1 & 3
Pine District No. 1	December 31	1 & 3
Pine District No. 2	December 31	1, 2, & 3
Pine District No. 3	December 31	1, 2, & 3
Pine District No. 4	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, Mulford Recreation District, Latta-Maysa Recreation District, and the Thirty-Seventh Judicial District Criminal Court.

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

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

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability

CATABOOLA PARISH POLICE JURY
Bartonsburg, Louisiana
Notes to the Financial Statements (Continued)

for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "fund" 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)

Fiduciary Fund - Sales Tax Agency Fund

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

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

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 85 per cent of the police jury's general fixed assets are valued at actual historical cost while the remaining 15 per cent are valued at estimated cost, based on the actual historical of like items. Approximately 68 per cent of the library's fixed assets are valued at actual cost while the remaining 32 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

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

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

DA. 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

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Notes to the Financial Statements (Continued)

present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 13 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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

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

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

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

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

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 the sale of fixed assets are accounted for as other financing sources and are recognized when the underlying events occur.

K. 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 first advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

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

For the two years ended December 31, 1996, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Colonial Court Special Revenue Funds. The Criminal Court special revenue fund is exempt from the requirements of Louisiana Revised Statutes 79:1301-1314 (Local Government Budget Act).

CATAHOOLA PARISH POLICE JURY
Harrisburg, Louisiana
Notes to the Financial Statements (Continued)

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

	General		Special	
	-- Fund --		-- Fund --	
	2022	2021	2022	2021
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$29,291	\$64,045	\$428,365	\$383,173
Adjustments:				
Receivables	29,833	(23,180)	(1,804)	65,444
Payables	(6,866)	26,348	(13,411)	(5,054)
Interests	1,867	379	(2,867)	—
Fund not budgeted	—	—	(20,904)	(2,487)
Unfunded revenues	—	—	—	—
Bank fees	(50,000)	(50,000)	—	—
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$21,925</u>	<u>\$11,682</u>	<u>\$389,883</u>	<u>\$431,076</u>

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

	General	Special
	Fund	Revenue
		Funds
Fund balances at end of year - Statement D	\$42,375	\$2,836,530
Adjustments:		
Critical Court Fund not budgeted	—	(2,346)
Cash and cash equivalents (net) - Statement A	<u>\$42,375</u>	<u>\$2,834,184</u>

F. INCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However,

CATAHOULA PARISH POLICE JURY

Barringer, Louisiana

Notes to the Financial Statements (Continued)

outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1999, the police jury has cash and cash equivalents (bank balances) on of cash equivalent of \$3,346 totaling \$2,151,059, as follows:

Demand deposits	\$1,831,000
Time deposits	<u>318,346</u>
Total	<u>\$2,151,029</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be covered 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, 1999, are accrued as follows:

Bank balances	<u>\$2,224,245</u>
Federal deposit insurance	\$509,729
Pledged securities (uncollateralized)	<u>3,210,399</u>
Total	<u>\$2,730,128</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.006; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to subscribe and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

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

II. 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 1/4 of the amount granted in vacation days and 1/2 of the amount granted in sick days can be accumulated and carried forward to succeeding years. Upon separation or retirement, employees are paid for any accumulated vacation leave; however, all accumulated sick leave is forfeited.

Criminal Court

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

At December 31, 1999, 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)

I. SALES TAXES

On April 1, 1985, voters of the parish renewed a one per cent sales tax that was dedicated to construct, acquire, extend, improve, maintain and/or upgrade garbage collection and disposal facilities and equipment. The tax was renewed for a two-year period and expires on March 31, 2005. The proposition provides that the proceeds of the tax be allocated between the police jury and the incorporated municipalities in Catahoula Parish. The renewal proposition allocates seventy-five percent (75%) of the proceeds to the parish and the remaining twenty-five per cent (25%) of the proceeds to be allocated to the municipalities of Jonesville (16.5%), Sicily Island (5%), and Harrisonburg (3.5%).

On November 19, 1990, voters of the parish approved the renewal of a one per cent sales tax dedicated to hard-surfacing existing roads and maintaining hard-surfaced roads in the parish. The tax is for a period of ten years and expires on January 31, 2000. The renewal proposition allocates ninety percent (90%) of the proceeds to the parish and the remaining ten per cent (10%) of the proceeds to be allocated to the municipalities of Jonesville (3%), 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 Catahoula Parish School Board on March 5, 1985, whereby the school board tax department provides sales tax collection services for a fee of one and one-quarter per cent of amounts actually collected, plus the cost of travel, supplies, and postage. Taxes collected are deposited directly into the police jury's bank account in the month collected by the school board.

J. RISK MANAGEMENT

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains insurance policies covering automobile, property, workers's compensation, general liability, and surety bond coverage. No claims were paid on any of the policies during the past three years, which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1999.

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

K. TOTAL COLUMNS (IN COMBINED STATEMENTS)

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

1. LEVIED TAXES

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

	Authorized Millage	Levied ...Millage...		Expiration Date
		1999	2000	
Parishwide taxes:				
General Fund:				
Inside municipalities	1.78	1.66	1.66	Indefinite
Outside municipalities	3.58	3.23	3.23	Indefinite
Special revenue funds:				
Health Unit	2.00	1.92	1.92	2009
Library	6.00	5.74	5.74	2009
Debt service funds:				
Courthouse Bond Sinking	Variable		1.80	1998
Hospital District No. 1	Variable	.60	1.00	1999
District taxes:				
Special revenue funds:				
Larto-Mayne Recreation	5.0	4.59	4.59	2008
Mulford Recreation	5.00	4.29	4.29	2004
Fire District No. 2	3.00	3.05	3.05	2006
Fire District No. 1	5.00	5.00	5.00	2007
Debt service funds:				
Larto-Mayne Recreation	Variable	1.00	1.00	1999
Fire District No. 1	Variable	5.90	6.28	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.

CATAMOLA PARISH POLICE JURY
Harrisburg, Louisiana
Notes to the Financial Statements (Continued)

The following schedule lists the ten principal taxpayers for the parish and their 1999 assessed valuation (amounts expressed in thousands):

	1999 Assessed Valuation	Percent of Total Assessed Valuation
Sustainable Forestry, LLC	\$1,966	3.91 %
Southern Heritage Bank	1,313	3.28 %
HoffSouth	1,229	3.51 %
Catahoula Electric	1,229	3.51 %
Catahoula - Lafayette Bank	1,137	3.26 %
Louisiana Purchase II Partners	939	2.89 %
Bunge Corp.	895	2.57 %
Texas Debt Land Co.	793	2.27 %
Energy Louisiana, Inc.	690	1.86 %
Morrison Ventures	635	1.82 %
Total	<u>\$10,178</u>	<u>29.17 %</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes:				
Ad valorem	\$67,184	\$223,762	\$38,415	\$329,361
Sales and use		94,835		94,835
Other	1,484			1,484
Grants:				
Federal	405			405
State	62,684	28,323		91,007
Other	4,189	4,543		8,732
Total	<u>\$135,077</u>	<u>\$256,628</u>	<u>\$38,415</u>	<u>\$430,120</u>

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

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the two years ended December 31, 1996:

	Balance January 1,	Additions	Deletions	Balance December 31,
1996:				
Police Jury:				
Land and building	\$1,429,797			\$1,429,797
Improvements other than buildings	817,589			817,589
Equipment	1,387,037	534,874	(648,658)	1,273,253
Furniture	14,486			14,486
Vehicles	922,639			922,639
Assets under capital lease	385,795			385,795
Construction in Progress		3,500		3,500
Total Police Jury	<u>4,932,233</u>	<u>538,374</u>	<u>(648,658)</u>	<u>4,999,949</u>
Library:				
Land and buildings	325,188			325,188
Furniture	115,489	59,897	(977)	147,169
Vehicles	78,611			78,611
Library books	498,759	16,775	(2,538)	505,997
Total Library	<u>1,007,857</u>	<u>76,672</u>	<u>(2,535)</u>	<u>1,081,994</u>
Criminal Court:				
Equipment	\$78,383	28,331		\$106,714
Furniture and fixtures	24,331			24,331
Vehicles	18,800			18,800
Books	59,313	6,393		65,706
Total Criminal Court	<u>172,627</u>	<u>34,724</u>	<u>NONE</u>	<u>207,351</u>
Louis-Mayan Recreation District :				
Land and buildings	174,202	NONE	NONE	174,202
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	3,000			3,000
Total Maitland Recreation District	<u>45,027</u>	<u>NONE</u>	<u>NONE</u>	<u>45,027</u>
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	71,511	1,888		73,399
Total Fire District No. 1	<u>93,399</u>	<u>1,888</u>	<u>NONE</u>	<u>95,287</u>
Fire District No. 2:				
Land and buildings	125,364			125,364

CATAHOULA PARISH POLICE JURY

Bossierburg, Louisiana

Notes to the Financial Statements (Continued)

	Balance January 1,	Additions	Deletions	Balance December 31,
Auto	\$100,850			\$100,850
Equipment	66,755			66,755
Total Fire District No. 1	<u>267,145</u>	<u>NOPE</u>	<u>NOPE</u>	<u>267,145</u>
Total	<u>\$6,688,314</u>	<u>\$128,668</u>	<u>(342,468)</u>	<u>\$6,766,972</u>
1999:				
Police Jury:				
Land and buildings	\$1,420,797	\$176,683		\$1,606,480
Improvements other than buildings	817,509			817,509
Equipment	1,375,256	32,300	(338,036)	1,774,480
Furniture	14,496	1,342		15,838
Vehicles	920,699	286,180		1,206,779
Assets under capital lease	383,755			383,755
Construction in progress	7,580	375,283	(382,783)	NOPE
Total Police Jury	<u>4,950,072</u>	<u>771,718</u>	<u>(412,999)</u>	<u>5,508,791</u>
Library:				
Land and buildings	325,188			325,188
Furniture	147,189	539	(773)	146,955
Vehicles	78,611			78,611
Library books	580,982	12,212	(6,359)	511,845
Total Library	<u>1,031,970</u>	<u>12,770</u>	<u>(632,044)</u>	<u>1,002,697</u>
Criminal Court:				
Equipment	78,518	5,608		84,126
Furniture and fixtures	24,131	2,873		26,204
Vehicles	18,800			18,800
Books	38,936	2,928		42,264
Total Criminal Court	<u>158,385</u>	<u>11,409</u>	<u>NOPE</u>	<u>174,858</u>
Louis-Magne Recreation District -				
Land and buildings	<u>174,202</u>	<u>NOPE</u>	<u>NOPE</u>	<u>174,202</u>
Maitland Recreation District:				
Land and buildings	41,827			41,827
Furniture	2,052			2,052
Total Maitland Recreation District	<u>43,879</u>	<u>NOPE</u>	<u>NOPE</u>	<u>43,879</u>
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	72,586	41,259		113,845
Total Fire District No. 1	<u>94,474</u>	<u>41,259</u>	<u>NOPE</u>	<u>135,723</u>
Fire District No. 2:				
Land and buildings	125,364			125,364

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

	Balance		Balance	
	January 1,	Additions	Deletions	December 31,
Auto	\$100,890			\$100,890
Equipment	66,035			66,035
Total Fire District No. 1	295,349	None	None	295,349
Total	\$6,768,377	\$961,384	\$436,800	\$7,292,961

Additions for the year ended December 31, 1989 includes \$381,783. This amount was reclassified from construction in progress.

5. PENSION PLAN

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or 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 \$74 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 vestition date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Fasciated Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70809-4619, or by calling (504) 928-1361.

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

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Catahoula Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 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 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 11:303, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$38,143, \$39,457, and \$50,762, 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, 1999, the police jury has six capital leases in effect for equipment with a recorded amount of \$285,255. 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, 1999:

Year	
2000	\$162,243
2001	26,613
2002	<u>96,399</u>
Total minimum lease payments	285,255
Less amount representing interest	<u>(116,327)</u>
Present value of net minimum lease payments	<u>\$168,928</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, 1999:

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

	General Obligation Bonds	Park Leases	Capital Leases	Judgment Payable	Refund of LA Division of Admin.	Compensated Absence Payable	Total
Long-term obligations at January 1, 1999	\$352,400	\$100,000	\$332,512	\$74,999	\$107,518	\$15,484	\$1,022,913
Additions:							
1999						1,330	1,330
1998						1,627	1,627
Deductions:							
1999	(171,300)	(50,000)	(49,025)	(7,506)	(107,518)		(385,349)
1998	(155,300)	(50,000)	(64,256)	(7,585)	(6,000)		(283,141)
Long-term obligations at December 31, 1999	<u>\$206,800</u>	<u>\$0</u>	<u>\$277,213</u>	<u>\$59,425</u>	<u>\$0</u>	<u>\$18,441</u>	<u>\$551,889</u>

The settlement agreement with the Louisiana Division of Administration of prior year disallowed costs of the Louisiana Community Development Block Grant Program was forgiven during the year ended December 31, 1999. This amount is shown as a reduction during the year ended December 31, 1999.

General obligation bonds payable at December 31, 1999, are comprised of the following individual

(10000):

\$750,000 - 1987 bonds for the acquisition of buildings, machinery, and equipment. Principal is due in annual installments of \$30,000 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.	\$750,000
\$500,000 - 1989 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, 2001 at an interest rate of 9.3 per cent. Debt retirement payments are made from the Hospital District No. 1 Bond Sinking Fund.	65,000
\$67,000 - 1985 bonds to purchase and acquire land, buildings, equipment, and other recreational facilities. Principal is due in annual installments of \$200 through September 23, 2005 at an interest rate of 8 per cent. Debt service payments are made from the Laro-Meyers Recreation Bond Sinking Fund.	<u>1,800</u>
Total general obligation bonds	<u>\$225,800</u>

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

As shown on Statement A, \$114,086 is available in debt service funds to service the general obligation bonds. The annual requirements to amortize all bonded debt outstanding at December 31, 1999, including interest payments of \$32,361, are as follows:

<u>Year</u>	
2000	\$89,845
2001	21,870
2002	20,319
2003	21,519
2004	21,646
2005-2007	<u>83,762</u>
Total	<u>\$238,361</u>

General obligation bonds totaling \$205,800, at December 31, 1999, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 38:562, the police jury and its components are legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish or district. The police jury and its reported component units are within that statutory limitation.

On November 15, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$93,608. However, funds have not been available to settle the suit. On June 13, 1995, the jury signed a payment agreement whereby payments of \$800 per month will be paid for eleven years beginning June, 1995.

8. LITIGATION AND CLAIMS

At December 31, 1999, 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.

9. 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, 1999:

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

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
1998:				
Assets:				
Cash		\$1,441,643	(\$1,441,643)	
Accounts receivable		1,441,643	(1,441,643)	
Total Assets	<u>NCSE</u>	<u>\$2,883,286</u>	<u>(\$2,883,286)</u>	<u>NCSE</u>
Liabilities:				
Accounts payable		\$22,025	(\$22,025)	
Due to other funds		1,171,184	(1,171,184)	
Due to other governments		248,436	(248,436)	
Total Liabilities	<u>NCSE</u>	<u>\$1,441,643</u>	<u>(\$1,441,643)</u>	<u>NCSE</u>
1999:				
Assets:				
Cash		\$1,514,487	(\$1,514,487)	
Accounts receivable		1,514,487	(1,514,487)	
Total Assets	<u>NCSE</u>	<u>\$3,028,974</u>	<u>(\$3,028,974)</u>	<u>NCSE</u>
Liabilities:				
Accounts payable		\$21,837	(\$21,837)	
Due to other funds		1,233,445	(1,233,445)	
Due to other governments		268,215	(268,215)	
Total Liabilities	<u>NCSE</u>	<u>\$1,514,487</u>	<u>(\$1,514,487)</u>	<u>NCSE</u>

10. DUE FROM/TO OTHER FUNDS

Individual fund balances due from/to other funds at December 31, 1999, are as follows:

	<u>Due from</u>	<u>Due to</u>
General Fund	\$19,260	
Special Revenue Funds:		
Criminal Court		\$17,194
Health Unit		2,897
Sanitation	241	250
Road and Bridge		198
Road Surfacing	150	43
Total	<u>\$19,852</u>	<u>\$19,682</u>

CATHOOLA PARISH POLICE JURY
Bossier Parish, Louisiana
Notes to the Financial Statements (Continued)

11. JUDGMENT PAYABLE

On November 13, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$60,606. However, funds have not been available to settle the suit. On June 13, 1995, the jury signed a payment agreement whereby payments of \$900 per month will be paid for eleven years beginning June, 1995. This liability is included in the general long-term obligations account group on Statement A.

12. 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, 1999:

Balance due at January 1, 1998	\$16,615
Amount due:	
1998	NONE
1999	379
Amount received:	
1998	NONE
1999	<u>NONE</u>
Balance due at December 31, 1999	<u>\$17,184</u>

13. 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 Catooula 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 ended December 31, 1998, and there were no findings.

SUPPLEMENTAL INFORMATION SCHEDULES

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1999

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND

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

HARD-SURFACING FUND

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

SANITATION FUND

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

HEALTH UNIT FUND

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

LIBRARY FUND

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

CRIMINAL COURT FUND

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

LARZO-MAYNA RECREATION FUND

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

MATTLAND RECREATION FUND

The Mattland 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.

CATACOLA PARISH POLICE JURY
Bartonsburg, Louisiana
SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 1999

	ASST. FUND	CENTRAL COBLT.	LEADS MUTUAL REGARDERS	MAYTAINS REGARDERS	COMPLAINTS EXPENSES	FILE CORRECT	FILE CORRECT	TOTAL
ASSETS								
Cash and cash equivalents	\$1,010,176		\$2,924	\$12,382	\$7,183	\$28,347	\$27,808	\$2,008,420
Receivables	303,928	84,257	15,345	5,875		79,994	12,778	351,983
Due from other funds	291							291
TOTAL ASSETS	<u>\$1,314,405</u>	<u>\$84,257</u>	<u>\$17,269</u>	<u>\$18,257</u>	<u>\$7,183</u>	<u>\$107,451</u>	<u>\$40,586</u>	<u>\$1,798,174</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Cash (overhead)	\$7,248							\$7,248
Accounts payable	848,061		8113	8166		8484	81,123	940,633
Due to Central Fund	2,428	17,184						19,612
Total Liabilities	<u>90,137</u>	<u>17,184</u>	<u>8113</u>	<u>8166</u>	<u>8183</u>	<u>8484</u>	<u>81,123</u>	<u>177,033</u>
Fund Equity - fund balances - unreserved - unexpended	2,184,268	150,073	17,156	10,091	\$7,183	27,007	69,464	2,421,141
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,274,405</u>	<u>\$167,257</u>	<u>\$17,269</u>	<u>\$18,257</u>	<u>\$7,183</u>	<u>\$107,451</u>	<u>\$107,686</u>	<u>\$2,499,315</u>

Capital inflow	46,518	30,640		41,259	180,407
Intergovernmental					
Claims and judgments	10,808	8,457			19,265
Total expenditures	<u>1,154,815</u>	<u>128,228</u>	<u>15,818</u>	<u>50,475</u>	<u>1,489,312</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	457,032	(20,804)	7,872	2,885	285,619
OTHER FINANCING SOURCE					
Sale of assets	4,188	NONE	NONE	NONE	4,188
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	461,221	(20,804)	7,872	2,885	289,807
FUND BALANCES (deficit) AT BEGINNING OF YEAR	1,753,540	479	20,111	57,183	1,831,313
FUND BALANCES (deficit) AT END OF YEAR	<u>\$2,184,594</u>	<u>(510,225)</u>	<u>\$17,126</u>	<u>\$57,097</u>	<u>\$2,213,594</u>

CATAHOULA PARISH POLICE JURY
Bartroubourg, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1998

	SALES TAX	CRIMINAL JUSTICE FUND	LABORERS' UNEMPLOYMENT INSURANCE	PAID TO POLICE DEPARTMENT	PAID TO POLICE DEPARTMENT	TOTAL
REVENUES						
Taxes:						
Ad valorem	\$688,039			\$8,452	\$12,156	\$234,399
Sales and use	1,171,189	\$15,495	\$5,943			1,171,189
Intergovernmental revenues:						
State funds:						
Parish transportation funds	250,566					250,566
State revenue sharing (net)	18,629	708	483	578	1,066	21,400
Other state funds	22,435			1,842	2,356	26,533
Local funds:						
Fees, charges, and commissions	30,331					30,331
For services	6,997					6,997
Fines and forfeitures	57	\$171,995				172,052
Use of money and property	31,671	584		3,276	1,866	36,097
Other revenues	6,893	2,432		52,347		61,672
Total revenues	1,798,224	178,031	5,426	3,467	35,493	1,832,241
EXPENDITURES						
Current:						
General government - judicial		143,570				143,570
Public safety				6,280	5,310	11,590
Public works	1,010,884					1,010,884
Health and welfare	28,608					28,608
Culture and recreation	163,655		2,264			165,919
Debt service	79,533					79,533

Capital outlay	85,545	34,575		1,088		121,168
Claims and judgments	20,800					10,280
Total expenditures	<u>1,489,103</u>	<u>171,935</u>	<u>14,561</u>	<u>2,364</u>	<u>NONE</u>	<u>5,311</u>
						<u>1,697,334</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>265,123</u>	<u>5,487</u>	<u>0</u>	<u>3,262</u>	<u>2,347</u>	<u>11,182</u>
						<u>338,489</u>
OTHER FINANCING SOURCE (Sale of assets)	4,859	NONE	NONE	NONE	NONE	4,859
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>319,971</u>	<u>5,487</u>	<u>(357)</u>	<u>3,262</u>	<u>2,347</u>	<u>11,182</u>
						<u>340,139</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,451,362</u>	<u>3,066</u>	<u>20,678</u>	<u>12,935</u>	<u>4,934</u>	<u>67,371</u>
						<u>1,533,342</u>
FUND BALANCES AT END OF YEAR	<u>\$1,731,333</u>	<u>8,573</u>	<u>\$20,113</u>	<u>\$15,247</u>	<u>\$7,181</u>	<u>\$81,493</u>
						<u>\$1,907,441</u>

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

Combining Balance Sheet, December 31, 1999

	ROAD AND BRIDGE	WATER SEWERAGE	SOLIDWASTE	HEALTH CARE	LIBRARY	Total
ASSETS						
Cash and cash equivalents	\$57,044	\$590,741	\$605,459	\$510,660	\$156,302	\$1,920,136
Receivables	13,737	51,554	43,807	45,567	149,129	303,526
Due from other funds		159	241			399
TOTAL ASSETS	<u>\$50,811</u>	<u>\$643,845</u>	<u>\$678,777</u>	<u>\$556,247</u>	<u>\$305,431</u>	<u>\$2,235,093</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$8,705	\$13,248	\$12,009	\$3,450	\$9,711	\$48,081
Due to other funds	798	43	180	2,667		3,458
Total liabilities	<u>\$9,503</u>	<u>\$13,291</u>	<u>\$12,189</u>	<u>\$6,117</u>	<u>\$9,711</u>	<u>\$51,539</u>
Fund Equity - fund balance - unreserved - undesignated	41,308	630,554	666,588	550,130	295,720	2,183,554
TOTAL LIABILITIES AND FUND EQUITY	<u>\$50,811</u>	<u>\$643,845</u>	<u>\$678,777</u>	<u>\$556,247</u>	<u>\$305,431</u>	<u>\$2,235,093</u>

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

Continuing Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1999

	ROAD AND BRIDGE	HAZAR- DOUS DISASTERS	MAINTENANCE	REPAIR LOST	UNASSIGNED	TOTAL
REVENUES						
Taxes:						
Ad valorem					\$346,854	\$346,854
Sales and use		\$671,697	\$559,748	\$483,988		1,715,433
Intergovernmental revenues:						
State funds:						
Federal transportation funds	\$183,820					183,820
State revenue sharing (net)					18,513	18,513
Rural Development Grants	24,859					24,859
Other state funds	1,932				46,361	48,293
Fees, charges, and contributions for services			6,452		4,292	10,744
Fines and forfeitures					198	198
Use of money and property	530	10,970	15,281	23,548	5,833	56,162
Other revenues	257				1,363	1,620
Total revenues	<u>221,546</u>	<u>682,667</u>	<u>581,401</u>	<u>72,546</u>	<u>220,487</u>	<u>1,781,647</u>
EXPENDITURES						
Current:						
Public works	189,627	486,380	354,835			1,030,842
Health and welfare				13,200		13,200
Culture and recreation					177,049	177,049
Debt service	97,966	3,365	3,366			104,697
Capital outlay		5,017	25,713		17,776	48,506
Claims and judgments		10,800				10,800
Total expenditures	<u>287,593</u>	<u>505,562</u>	<u>384,914</u>	<u>13,200</u>	<u>194,825</u>	<u>1,386,094</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES						
	<u>(66,047)</u>	<u>177,105</u>	<u>197,487</u>	<u>59,346</u>	<u>26,662</u>	<u>432,003</u>
OTHER FINANCING SOURCE						
Sale of assets	3,121	804	NONE	NONE	425	4,350
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES						
	<u>(62,926)</u>	<u>177,909</u>	<u>197,487</u>	<u>59,346</u>	<u>27,087</u>	<u>436,353</u>
FUND BALANCES AT BEGINNING OF YEAR						
	<u>84,184</u>	<u>487,785</u>	<u>868,305</u>	<u>461,465</u>	<u>268,814</u>	<u>1,750,553</u>
FUND BALANCES AT END OF YEAR						
	<u>21,258</u>	<u>665,694</u>	<u>1,065,792</u>	<u>520,811</u>	<u>295,901</u>	<u>2,171,456</u>

CATAMOLA PARISH POLICE JURY
 Harrisonburg, Louisiana
SPECIAL REVENUES - MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 2005

	ROAD AND BRIDGE	HAZAR- DUSINESS	SAFETY	TRAVEL TRUCK	UNPAID	TOTAL
REVENUES						
Taxes:						
Ad valorem			\$45,383	\$138,670		\$184,053
Sales and use		\$508,828	\$532,397			\$1,041,225
Intra-governmental revenues:						
State funds:						
Parish transportation funds	\$230,566					\$230,566
State revenue sharing (net)				18,628		18,628
Other state funds	5,830			18,628		24,458
Local funds:						
				30,551		30,551
Fees, charges, and commissions:						
for services			5,279		1,018	6,297
Fines and forfeitures					57	57
Use of money and property	569	8,373	1,758	8,129	7,086	21,915
Other revenues	4,512		248		2,120	6,980
Total revenues	<u>239,477</u>	<u>517,201</u>	<u>540,334</u>	<u>54,532</u>	<u>236,395</u>	<u>1,588,239</u>
EXPENDITURES						
Current:						
Police work	175,466	498,334	354,064			1,027,864
Health and welfare				29,683		29,683
Culture and recreation					163,653	163,653
Debt service	57,366	14,441	7,755			79,562
Capital outlay		34,874			58,671	93,545
Claims and judgments		10,880				10,880
Total expenditures	<u>232,832</u>	<u>558,449</u>	<u>361,799</u>	<u>29,683</u>	<u>214,324</u>	<u>1,387,137</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>6,645</u>	<u>58,752</u>	<u>178,534</u>	<u>24,849</u>	<u>2,071</u>	<u>369,121</u>
OTHER FINANCING SOURCE						
Sale of assets	5,590	1,293	18,940	18,940	345	4,808
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>12,235</u>	<u>60,045</u>	<u>197,474</u>	<u>43,789</u>	<u>2,416</u>	<u>373,924</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>58,230</u>	<u>364,758</u>	<u>283,761</u>	<u>960,661</u>	<u>263,982</u>	<u>1,431,392</u>
FUND BALANCES AT END OF YEAR	<u>70,465</u>	<u>424,793</u>	<u>485,235</u>	<u>1,004,450</u>	<u>266,398</u>	<u>1,851,341</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1998

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 8, 1971. 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.

LARTE-MAYNA BOND SINKING FUND

The Larte-Mayna Bond Sinking Fund accumulates monies for the payment of the \$67,000 in bonds issued September 23, 1965. The bonds were issued to construct capital improvements at the Larte-Mayna recreation site. Financing is provided by ad valorem taxes.

FIRE DISTRICT NO. 2 BOND SINKING FUND

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

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1999

	COUNTYWIDE BOND SERIES	HOSPITAL DISTRICT POL. 1 BOND SERIES	LIGHTS MAYOR BOND SERIES	FIRE DISTRICT POL. 2 BOND SERIES	TOTAL
ASSETS					
Cash and cash equivalents	\$2,580	\$60,517	\$910	\$13,083	\$76,990
Receivables		14,746	7,774	21,355	43,875
TOTAL ASSETS	<u>\$2,580</u>	<u>\$74,763</u>	<u>\$3,184</u>	<u>\$34,438</u>	<u>\$115,405</u>
LIABILITIES AND FUND EQUITY					
Liabilities - accounts payable		\$514		\$788	\$1,302
Fund Equity - fund balances - reserved for debt service	\$2,580	74,249	\$3,184	34,085	114,096
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,580</u>	<u>\$74,763</u>	<u>\$3,184</u>	<u>\$34,873</u>	<u>\$115,405</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, 1999

	REVENUES FROM PROPERTY	HOSPITAL DISTRICT NO. 1 BOND ISSUANCE	LAFO- MARRA BOND ISSUANCE	FIRE DISTRICT NO. 1 BOND ISSUANCE	TOTAL
REVENUES					
Ad valorem taxes	\$1,640	\$16,798	\$3,285	\$25,413	\$44,533
Use of money and property		1,863		444	2,407
Total revenues	<u>1,640</u>	<u>18,661</u>	<u>3,285</u>	<u>25,857</u>	<u>46,944</u>
EXPENDITURES					
Contract - general government - other	2,678	1,248	100	5,007	9,033
Debt service:					
Principal	100,000	60,000	300	56,776	197,076
Interest and other charges	2,050	8,828	160	3,371	14,417
Total expenditures	<u>104,728</u>	<u>70,084</u>	<u>560</u>	<u>65,154</u>	<u>239,526</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(103,088)	(51,423)	2,725	(21,297)	(173,583)
FUND BALANCES AT BEGINNING OF YEAR	<u>106,368</u>	<u>125,321</u>	<u>459</u>	<u>55,380</u>	<u>287,628</u>
FUND BALANCES AT END OF YEAR	<u>\$3,280</u>	<u>\$73,898</u>	<u>\$3,184</u>	<u>\$34,083</u>	<u>\$114,655</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, 1998

	CITY/TOWNSHIP DEBT SERVICES	HOSPITAL DISTRICT NO. 1 BOND SERVICES	LANDS DEVELOP MENT SERVICES	FIRE DISTRICT NO. 2 BOND SERVICES	TOTAL
REVENUES					
Taxes:					
Ad valorem	\$41,391	\$85,823		\$24,662	\$151,876
Use of money and property	<u>1,644</u>	<u>2,157</u>	<u>\$213</u>	<u>728</u>	<u>4,744</u>
Total revenues	<u>43,035</u>	<u>87,980</u>	<u>213</u>	<u>25,390</u>	<u>156,618</u>
EXPENDITURES					
Current - general government - other	2,349	1,715	283	2,347	6,594
Debt service:					
Principal	90,000	55,000	300	10,000	155,300
Interest and other charges	<u>6,475</u>	<u>24,183</u>	<u>152</u>	<u>11,833</u>	<u>42,743</u>
Total expenditures	<u>96,824</u>	<u>79,898</u>	<u>735</u>	<u>24,180</u>	<u>198,617</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(53,789)	8,082	(522)	1,210	(34,997)
FUND BALANCES AT BEGINNING OF YEAR	<u>167,857</u>	<u>108,489</u>	<u>1,018</u>	<u>54,110</u>	<u>331,474</u>
FUND BALANCES AT END OF YEAR	<u>\$114,068</u>	<u>\$116,571</u>	<u>\$496</u>	<u>\$55,320</u>	<u>\$287,455</u>

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and for the Two Years Ended December 31, 1998

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 altered the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month. However, due to the financial situation of the General Fund, the jurors were only allowed compensation for one month for the year ended December 31, 1998, and for three months for the year ended December 31, 1999.

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Schedule of Compensation Paid Police Jurors
For the Two Years Ended December 31, 1999

	<u>1998</u>	<u>1999</u>
Ermy Beck, Jr.	\$1,800	\$600
Samuel Branch, Sr.	1,800	600
Dennis Cooch	1,800	600
Linda Evans	1,800	600
Lily Ford	1,800	600
Walter Kuzma	1,800	600
Ernest Taylor - President	2,300	700
Michael Tabor	1,800	600
George White, Jr.	1,800	600
Oris O. Wilky, Jr.	<u>NONE</u>	<u>NONE</u>
Total	<u>\$16,500</u>	<u>\$5,500</u>

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

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



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

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

I have audited the primary government financial statements of the Catahoula Parish Police Jury as of and for the two years ended December 31, 1999, and have issued my report thereon dated March 29, 2000. 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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.

THE PROFESSIONAL FIRM:

Walter Blanton,

License No.

15000

15000000

15000000

Date: 03/29/2000

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1999

This report is intended for the information of the members of the Catahoula Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
March 29, 2000

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

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Blaise J. Amador
Interim Chief
Police Accountant

Barbara L. Lottman
Chief of Police
Accountant

Patrick Lewis
Governor and
Accountant, Attorney
and President, Police Jury

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, 1998. 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, Audit of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Catahoula Parish Police Jury's compliance with those requirements.

In my opinion, Catahoula Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the two years ended December 31, 1998. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

118 PROVISIONAL DEPT.

WATER DIVISION

LAKEVIEW TOWN

700 SOUTH

LAKEVIEW TOWN

LAKEVIEW TOWN

LAKEVIEW TOWN

LAKEVIEW TOWN

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Jack Major

Program and Internal Control Over Compliance, etc.

December 31, 1999

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 29, 2000

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs
For the Two Years Ended December 31, 1999

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. No 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 programs for the Catahoula Parish Police Jury are reported.
7. The program tested as a major program is:
Community Development Block Grant Program - CDBG 14,328
8. The threshold for distinguishing Type A and B programs was \$500,000.
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, 1999

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

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

None

(Continued)

CATAPACHOLA PARISH POLICE JURY
Baton Rouge, Louisiana

Schedule of Expenditures of Federal Awards
For the Two Years Ended November 30, 1999

FEDERAL AGENCY/ FUND NUMBER/PROGRAM NAME	FY98 DOLLARS	DATE PERIOD OF REVENUE	998 DOLLARS/9999	999 DOLLARS/9999
UNITED STATES DEPARTMENT OF AGRICULTURE				
Passed through Louisiana Department of Social Services				
State Administrative Matching Grants for Food Stamp Program	18,964	00-03/01	<u>8,900</u>	<u>10,064</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Hired (Program - Lower Income Housing Assistance) Program				
Passed through Office of the Comptroller, Division of Administration - Community Development Block Grant (State's Program)	14,136	NA	<u>52,981</u>	<u>29,058</u>
Local United States Department of Housing and Urban Development	14,024 *	10/00/00	<u>17,060</u>	<u>28,081</u>
			<u>69,041</u>	<u>57,139</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance				
	68,500	NA	<u>99</u>	<u>1,718</u>
Total Federal Financial Assistance			<u>\$1,000</u>	<u>\$88,921</u>

FOOTNOTES:

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

CATAHOULA PARISH POLICE JURY
Harrisonburg, Louisiana

Summary Schedule of Prior Audit Findings
For the Two Years Ended December 31, 1999

**97-1 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.

Status: This finding has been cleared.

**97-2 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.

Status: This finding has been cleared.