

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

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**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2023**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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

### **Adverse and Unmodified Opinions**

We have audited the accompanying primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Catahoula Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Catahoula Parish Police Jury's basic financial statements as listed in the table of contents.

#### ***Adverse Opinion on Aggregate Discretely Presented Component Units***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Catahoula Parish Police Jury, as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Catahoula Parish Police Jury, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Adverse and Unmodified Opinions***

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

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

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

#### **Responsibilities of Management for the Financial Statements**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Louisiana Governmental Audit Guide* we:

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

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

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information (pages 31-36) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Required Supplementary Information (continued)**

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

**Supplementary Information**

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2024, on our consideration of the Catahoula Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Catahoula Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Catahoula Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC  
**Bosch & Statham**  
Ruston, Louisiana  
June 30, 2024

## **Basic Financial Statements**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2023**

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<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,647,887
Receivables	1,343,675
Capital assets, net of accumulated depreciation	6,290,907
Internal balances	<u>352,035</u>
<b>TOTAL ASSETS</b>	<u>13,634,504</u>
<b>DEFERRED OUTFLOWS</b>	
Deferred outflows - pension related	<u>310,841</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts, salaries and other payables	394,246
Noncurrent liabilities	
Compensated absences	85,218
Net pension liability	<u>299,380</u>
<b>TOTAL LIABILITIES</b>	<u>778,844</u>
<b>DEFERRED INFLOWS</b>	
Deferred inflows - pension related	<u>48,540</u>
<b>NET POSITION</b>	
Net investment in capital assets	6,290,907
Restricted	6,905,260
Unrestricted	<u>(78,206)</u>
<b>TOTAL NET POSITION</b>	<u>\$ 13,117,961</u>

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

CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA

GOVERNMENTAL ACTIVITIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023

FUNCTIONS - GOVERNMENTAL ACTIVITIES	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
General government	\$ 1,204,615	\$ 152,539	\$ 101,846	\$ 29,800	\$ (920,430)
Public safety	350,963	54,880	105,834	-	(190,249)
Flood control	-	315,616	-	-	315,616
Highways and streets	2,195,598	-	202,867	96,642	(1,896,089)
Sanitation	777,151	-	-	-	(777,151)
Utilities	133,581	5,003	95,425	-	(33,153)
Health and welfare	417,632	7,024	426,486	-	15,878
Culture-recreation	458,077	35	15,936	-	(442,106)
Economic development and assistance	1,201	-	-	-	(1,201)
Total governmental activities	<u>\$ 5,538,818</u>	<u>\$ 535,097</u>	<u>\$ 948,394</u>	<u>\$ 126,442</u>	<u>(3,928,885)</u>

General revenues:

Taxes:	
Ad valorem	1,291,461
Sales and use taxes	2,036,006
Other taxes, penalties, and interest	229,577
Unrestricted investment earnings	3,507
Contributions from private sources	681
Proceeds from insurance	4,446
Other revenues	89,491
Total general revenues	<u>3,655,169</u>
<b>Change in net position</b>	<u>(273,716)</u>
Net position at beginning of year, restated	<u>13,391,677</u>
<b>Net position at end of year</b>	<u>\$ 13,117,961</u>

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



CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA

GOVERNMENTAL FUNDS - BALANCE SHEET  
AS OF DECEMBER 31, 2023

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	LCDBG	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
<b>ASSETS</b>										
Cash and cash equivalents	\$ 283,961	\$ 129,562	\$ 1,193,214	\$ 845,924	\$ 566,279	\$ 457,234	\$ 1,985,426	\$ 80	\$ 186,207	\$ 5,647,887
Receivables	735,726	-	-	13,245	434,254	108,721	-	-	51,729	1,343,675
Due from other funds	611	39,896	223,674	119,803	-	-	-	-	-	383,984
Total assets	<u>\$ 1,020,298</u>	<u>\$ 169,458</u>	<u>\$ 1,416,888</u>	<u>\$ 978,972</u>	<u>\$ 1,000,533</u>	<u>\$ 565,955</u>	<u>\$ 1,985,426</u>	<u>\$ 80</u>	<u>\$ 237,936</u>	<u>\$ 7,375,546</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>										
Current liabilities:										
Accounts, salaries, and other payables	\$ 241,030	\$ 18,062	\$ 28,309	\$ 54,688	\$ 34,072	\$ 7,375	\$ -	\$ -	\$ 10,710	\$ 394,246
Deferred revenues	38,706	-	-	-	25,198	7,437	-	-	4,464	75,805
Due to other funds	31,949	-	-	-	-	-	-	-	-	31,949
Total liabilities	<u>311,685</u>	<u>18,062</u>	<u>28,309</u>	<u>54,688</u>	<u>59,270</u>	<u>14,812</u>	<u>-</u>	<u>-</u>	<u>15,174</u>	<u>502,000</u>
Fund equity - fund balances:										
Restricted	-	151,396	1,388,579	924,284	941,263	551,143	1,985,426	80	222,762	6,164,933
Unassigned	708,613	-	-	-	-	-	-	-	-	708,613
Total fund equity - fund balances	<u>708,613</u>	<u>151,396</u>	<u>1,388,579</u>	<u>924,284</u>	<u>941,263</u>	<u>551,143</u>	<u>1,985,426</u>	<u>80</u>	<u>222,762</u>	<u>6,873,546</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 1,020,298</u>	<u>\$ 169,458</u>	<u>\$ 1,416,888</u>	<u>\$ 978,972</u>	<u>\$ 1,000,533</u>	<u>\$ 565,955</u>	<u>\$ 1,985,426</u>	<u>\$ 80</u>	<u>\$ 237,936</u>	<u>\$ 7,375,546</u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Total fund balances - governmental funds	\$ 6,873,546
Amounts reported for governmental activities in the statement of net position are different because:	
Assets not for financial resources:	
Capital assets	6,290,907
Revenues that do not provide current financial resources are deferred in the funds, but are recognized for government-wide reporting.	75,805
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	310,841
Deferred inflows	(48,540)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(85,218)
Net pension liability	(299,380)
Net position of governmental activities	<u>\$ 13,117,961</u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	LCDBG	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Revenues:										
Taxes:										
Ad valorem	\$ 647,805	\$ -	\$ -	\$ -	\$ 484,439	\$ 119,947	\$ -	\$ -	\$ 62,836	\$ 1,315,027
Sales and use	-	212,646	1,123,625	699,735	-	-	-	-	-	2,036,006
Other taxes										
Severance taxes	229,577	-	-	-	-	-	-	-	-	229,577
Licenses and permits	148,953	-	850	-	-	-	-	-	-	149,803
Intergovernmental:										
Federal government grants	70,713	12,574	6,172	-	-	-	75,472	-	329,445	494,376
State government grants	95,425	223,513	53,967	-	-	-	-	-	-	372,905
State government shared revenue	119,864	3,283	-	-	14,930	3,696	-	-	1,111	142,884
State government payments in lieu of taxes	59,635	-	-	-	-	-	-	-	4,656	64,291
Charges for services	-	-	7,024	315,616	4,153	-	-	-	-	326,793
Fines and forfeitures	3,586.00	-	-	-	35	-	-	-	54,880	58,501
Investment earnings	290	141	1,254	259	773	508	-	-	282	3,507
Contributions and donations from private sources	0.00	-	-	-	681	-	-	-	-	681
Other revenue	12,862.00	2,707	2,792	-	1,921	431	-	5	-	20,718
Total revenues	<u>1,388,710</u>	<u>454,864</u>	<u>1,195,684</u>	<u>1,015,610</u>	<u>506,932</u>	<u>124,582</u>	<u>75,472</u>	<u>5</u>	<u>453,210</u>	<u>5,215,069</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	AMERICAN RESCUE PLAN ACT	LCDBG	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Expenditures:										
Current:										
General government:										
Legislative	157,573	-	-	-	-	-	-	-	-	157,573
Judicial	280,175	-	-	-	-	-	-	-	44,723	324,898
Elections	32,250	-	-	-	-	-	-	-	-	32,250
Financial administration	47,974	-	-	-	-	-	-	-	-	47,974
Other general administration	432,088	-	-	-	-	-	4,690	25	-	436,803
Public safety	328,664	-	-	-	-	-	-	-	17,827	346,491
Highways and streets	-	427,880	1,530,668	-	-	-	-	-	-	1,958,548
Sanitation	-	-	-	777,151	-	-	-	-	-	777,151
Utilities	133,581	-	-	-	-	-	-	-	-	133,581
Health and welfare	4,701	-	-	-	-	67,004	-	-	329,445	401,150
Culture-recreation	-	-	-	-	343,864	-	-	-	59,320	403,184
Economic development and assistance	1,201	-	-	-	-	-	-	-	-	1,201
Capital outlay	-	43,147	893,477	-	27,565	-	-	-	-	964,189
Total expenditures	<u>1,418,207</u>	<u>471,027</u>	<u>2,424,145</u>	<u>777,151</u>	<u>371,429</u>	<u>67,004</u>	<u>4,690</u>	<u>25</u>	<u>451,315</u>	<u>5,984,993</u>
Excess (deficiency) of revenues over expenditures	<u>(29,497)</u>	<u>(16,163)</u>	<u>(1,228,461)</u>	<u>238,459</u>	<u>135,503</u>	<u>57,578</u>	<u>70,782</u>	<u>(20)</u>	<u>1,895</u>	<u>(769,924)</u>
Other sources (uses):										
Interfund transfers in	-	-	-	-	-	-	-	100	-	100
Proceeds from insurance	4,446	-	-	-	-	-	-	-	-	4,446
Interfund transfers out	(100)	-	-	-	-	-	-	-	-	(100)
Total other sources (uses)	<u>4,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>4,446</u>
<b>Net change in fund balances</b>	(25,151)	(16,163)	(1,228,461)	238,459	135,503	57,578	70,782	80	1,895	(765,478)
Fund balances at beginning of year, restated	<u>733,764</u>	<u>167,559</u>	<u>2,617,040</u>	<u>685,825</u>	<u>805,760</u>	<u>493,565</u>	<u>1,914,644</u>	<u>-</u>	<u>220,867</u>	<u>7,639,024</u>
<b>Fund balances at end of year</b>	<u>\$ 708,613</u>	<u>\$ 151,396</u>	<u>\$ 1,388,579</u>	<u>\$ 924,284</u>	<u>\$ 941,263</u>	<u>\$ 551,143</u>	<u>\$ 1,985,426</u>	<u>\$ 80</u>	<u>\$ 222,762</u>	<u>\$ 6,873,546</u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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Net change in fund balances - total governmental funds \$ (765,478)

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

Capital outlay	964,189
Depreciation expense	(406,196)

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

Revenue deferred in the prior year fund financial statements	(98,991)
Revenue deferred in the current year fund financial statements	75,805

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

Pension expense	(111,818)
Nonemployer contributions	68,773

Change in net position of governmental activities	<u>\$ (273,716)</u>
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*The accompanying notes are an integral part of these financial statements.*

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
AS OF DECEMBER 31, 2023**

**ASSETS**

Cash and cash equivalents	\$	182,971
Receivables		<u>249,725</u>
Total assets	\$	<u><u>432,696</u></u>

**LIABILITIES**

Current liabilities		
Due to others	\$	80,661
Due to other funds		<u>352,035</u>
Total liabilities	\$	<u><u>432,696</u></u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS  
COMBINING SCHEDULE OF CHANGES IN UNSETTLED BALANCES  
DUE TO TAXING BODIES AND OTHERS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 154,077</u>
Additions:	
Deposits:	
Sales taxes	2,492,299
Occupational licenses	142,945
Interest	654
Total additions	<u>2,635,898</u>
Reductions:	
Deposits settled to:	
Concordia Parish School Board	40,812
Jonesville Hard Surface Fund	85,044
Jonesville Sanitation Fund	200,462
Harrisonburg Sanitation Fund	42,522
Harrisonburg Hardsurface Fund	12,149
Sicily Island Sanitaiton Fund	57,246
Sicily Island Hardsurface Fund	27,799
Police Jury General Fund	135,533
Police Jury Hardsurface Fund	1,093,428
Police Jury Sanitation Fund	684,113
Police Jury Road and Bridge Fund	227,798
Other	98
Total reductions	<u>2,607,004</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 182,971</u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Introduction**

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

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

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

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

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

The basic financial statements present the financial position and results of operations of the various funds by the police jury as of and for the year ended December 31, 2023.



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Reporting Entity**

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

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

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

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

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Introduction (continued)**

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

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

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

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

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

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

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

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

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

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

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

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

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

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

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

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

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

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

*Cash and Investments*

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

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

*Receivables and Payables*

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

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied by the police jury in September or October, are actually billed on October 1, and are mailed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year they are billed. The Catahoula Parish Sheriff bills and collects the police jury’s property taxes using the assessed value determined by the assessor of Catahoula Parish and approved by the State of Louisiana Tax Commission. For the year ended December 31, 2023, taxes of 36.76 mills were levied on property with assessed valuations totaling \$57,606,217, as follows:

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2023 assessed valuation (amounts expressed in thousands):

	2023 Assessed Valuation	Percent of Total Assessed Valuation
Columbia Gulf Transmission Co.	\$ 10,991	19.08%
American Midstream	3,526	6.12%
Concordia Electric Coop., Inc.	1,659	2.88%
Southern Heritage Bank	863	1.50%
CLB The Community Bank	839	1.46%
Tennessee Gas Pipeline Co.	591	1.03%
Plains Pipeline, LP	584	1.01%
ANR Pipeline Company	456	0.79%
Entergy Louisiana, LLC	552	0.96%
Nutrien AG Solutions, Inc	481	0.83%
Total	<u>\$ 20,542</u>	<u>35.66%</u>

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

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

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

The Police Jury entered into an agreement with the Concordia Parish School Board on March 5, 1985, whereby the school board tax department provides sales tax collection services for a fee of one and one-quarter per cent of amounts actually collected, plus the cost of travel, supplies, and postage. Taxes collected are deposited directly into the Police Jury's bank account in the month collected by the School Board.

*Inventories and Prepaid Items*

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

*Restricted Assets*

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

*Capital Assets*

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

*Compensated absences*

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

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

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

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



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

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

*Long-Term Obligations*

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

Fund balances are reported under the following fund balance classifications:

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Fund Balance Classifications and Net Position**

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

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

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

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

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

*Reconciliation of Government-wide and Fund Financial Statements*

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fund Balance Classifications and Net Position (Continued)**

*Budgets*

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

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

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

For the year ended December 31, 2023, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

*Use of estimates*

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 2 - CASH AND CASH EQUIVALENTS**

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

At December 31, 2023, the police jury had cash and cash equivalents (book balances), as follows:

Demand deposits	\$ 5,530,458
Time deposits	300,000
Petty cash	<u>400</u>
Total	5,830,858
Amounts held in agency funds	<u>(182,971)</u>
Total	<u>\$ 5,647,887</u>

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2023, \$5,119,122 of the police jury's bank balances of \$5,658,938 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 539,816</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>5,119,122</u>
Total balances exposed to custodial credit risk	<u>5,119,122</u>
<b>Total bank balances</b>	<b><u>\$ 5,658,938</u></b>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 3 - RECEIVABLES**

The police jury’s receivables at December 31, 2023, are as follows:

	Taxes	Due From Other Governments		Accounts and	Total
		Federal	State	Other	
General	\$ 573,634	\$ 95,425	\$ 66,667	\$ -	\$ 735,726
Sanitation	-	-	-	58,493	58,493
Library	423,951	-	10,303	-	434,254
Health Unit	106,171	-	2,550	-	108,721
Other governmental	50,955	-	774	-	51,729
	<u>1,154,711</u>	<u>95,425</u>	<u>80,294</u>	<u>58,493</u>	<u>1,388,923</u>
Less allowance for uncollectibles	-	-	-	(45,248)	(45,248)
Total primary government	<u>\$ 1,154,711</u>	<u>\$ 95,425</u>	<u>\$ 80,294</u>	<u>\$ 13,245</u>	<u>\$ 1,343,675</u>

**NOTE 4 – INTERFUND BALANCES AND TRANSFERS**

During the year ended December 31, 2023, a \$100 transfer was made from the General Fund to the LCDBG Fund to open a bank account.

As of December 31, 2023, the following amounts were owed between funds. The Hardsurfacing Fund owe the General Fund for an overdraft in the Master Bank. The Agency Fund owed other funds for sales taxes and occupational license fees collected in December 2023.

Due From	Due To				Total
	General	Hardsurfacing	Sanitation	Road & Bridge	
General	\$ -	\$ 31,949	\$ -	\$ -	\$ 31,949
Agency Funds	611	191,725	119,803	39,896	352,035
Total	<u>\$ 611</u>	<u>\$ 223,674</u>	<u>\$ 119,803</u>	<u>\$ 39,896</u>	<u>\$ 383,984</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE 5 - CAPITAL ASSETS**

The police jury's capital asset and depreciation activity as of and for the year ended December 31, 2023, is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated:</b>				
Land	\$ 125,385	\$ -	\$ -	\$ 125,385
Construction in progress	43,250	893,477	(936,727)	-
Total capital assets not being depreciated	<u>168,635</u>	<u>893,477</u>	<u>(936,727)</u>	<u>125,385</u>
<b>Capital assets being depreciated:</b>				
Infrastructure - roads and bridges	12,318,946	936,727	-	13,255,673
Buildings	2,796,913	-	-	2,796,913
Improvements	3,065,594	-	-	3,065,594
Equipment	1,062,711	-	-	1,062,711
Heavy equipment	1,035,293	-	-	1,035,293
Vehicles	478,029	43,147	-	521,176
Books and periodicals	735,203	27,565	(990)	761,778
Total capital assets being depreciated	<u>21,492,689</u>	<u>1,007,439</u>	<u>(990)</u>	<u>22,499,138</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure - roads and bridges	9,514,420	162,874	-	9,677,294
Buildings	2,490,841	17,451	-	2,508,292
Improvements	1,010,824	103,968	-	1,114,792
Equipment	993,380	12,452	-	1,005,832
Heavy equipment	850,782	42,742	-	893,524
Vehicles	387,798	34,351	-	422,149
Books and periodicals	680,365	32,358	(990)	711,733
Total accumulated depreciation	<u>15,928,410</u>	<u>406,196</u>	<u>(990)</u>	<u>16,333,616</u>
<b>Total capital assets being depreciated, net</b>	<u>5,564,279</u>	<u>601,243</u>	<u>-</u>	<u>6,165,522</u>
<b>Total capital assets, net</b>	<u>\$ 5,732,914</u>	<u>\$ 1,494,720</u>	<u>\$ (936,727)</u>	<u>\$ 6,290,907</u>

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

General government	\$ 93,299
Public safety	4,472
Highway & Streets	237,050
Health and welfare	16,482
Culture and recreation	54,893
	<u>\$406,196</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 6 - LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Compensated absences	\$ 85,218	\$ 28,331	\$ (28,331)	\$ 85,218
Net Pension Liability (Asset) - PERS	(293,323)	557,273	-	263,950
Net Pension Liability (Asset) - ROV	19,837	-	(6,037)	13,800
Net Pension Liability (Asset) - DA	43,038	-	(21,408)	21,630
<b>Total</b>	<u>\$ (145,230)</u>	<u>\$ 585,604</u>	<u>\$ (55,776)</u>	<u>\$ 384,598</u>

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

**NOTE 7 – STEWARDSHIP**

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

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
General	\$ 1,182,600	\$ 1,418,307	\$ (235,707)
Road & Bridge	\$ 452,100	\$ 471,027	\$ (18,927)
Sanitation	721,110	777,151	(56,041)

The police jury did adopt amendments to the original budget.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 8 - RISK MANAGEMENT**

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

**NOTE 9 – CONTINGENCIES AND COMMITMENTS**

At December 31, 2023, the Police Jury was a party in one lawsuit. Management does not expect any resolution to result in damages.

**NOTE 10 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 30, 2024, the date on which the financial statements were available to be issued.

**NOTE 11 –NEW ACCOUNTING STANDARDS**

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

GASB Statement No. 100, *Accounting Changes And Error Corrections—An Amendment Of GASB Statement No. 62* - The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 101, *Compensated Absences* - The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 102, *Certain Risk Disclosures*, was issued December 2023. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. Concentrations and constraints may limit a government’s ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

**NOTE 12 –PRIOR PERIOD ADJUSTMENT**

Management elected to not include the Maitland Recreation District component unit within the financial statements. This has caused a decrease of \$49,984 in fund balance in the fund financial statements.

	<u>Beginning Fund Balance</u>	<u>Adjustment</u>	<u>Beginning Fund Balance Restated</u>
Maitland Recreation District	\$ 49,984	\$ (49,984)	\$ -

This has also caused a decrease of \$49,984 in net position as presented on the government-wide financial statements.

	<u>Beginning Fund Balance</u>	<u>Adjustment</u>	<u>Beginning Fund Balance Restated</u>
Governmental Activities	\$ 13,441,661	\$ (49,984)	\$ 13,391,677

**Required Supplemental Information**

CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		WITH FINAL BUDGET
Revenues				
Taxes:				
Ad valorem	\$ 510,000	\$ 510,000	\$ 647,805	\$ 137,805
Other taxes				
Severance taxes	325,000	325,000	229,577	(95,423)
Licenses and permits	115,000	115,000	148,953	33,953
Intergovernmental funds:				
Federal government grants	40,000	40,000	70,713	30,713
State government grants	-	-	95,425	95,425
State government shared revenue	20,200	20,200	119,864	99,664
State government payments in lieu	70,900	59,635	59,635	-
Fines and forfeitures	-	-	3,586	3,586
Investment earnings	200	200	290	90
Other revenues	10,000	10,000	12,862	2,862
Total revenues	<u>1,091,300</u>	<u>1,080,035</u>	<u>1,388,710</u>	<u>308,675</u>
Expenditures:				
Current:				
General government:				
Legislative	160,290	160,290	157,573	2,717
Judicial	258,010	278,010	280,175	(2,165)
Elections	18,140	18,140	32,250	(14,110)
Finance and administrative	58,300	58,300	47,974	10,326
Other general government	283,200	315,200	432,088	(116,888)
Public safety	335,960	345,960	328,664	17,296
Utilities	-	-	133,581	(133,581)
Health and welfare	-	4,700	4,701	(1)
Economic development and assistance	2,000	2,000	1,201	799
Total expenditures	<u>1,115,900</u>	<u>1,182,600</u>	<u>1,418,207</u>	<u>(235,607)</u>
Excess (deficiency) of revenues over expenditures	<u>(24,600)</u>	<u>(102,565)</u>	<u>(29,497)</u>	<u>73,068</u>
Other sources (uses):				
Proceeds from insurance	500	500	4,446	-
Interfund transfers out	-	-	(100)	(100)
Total other sources (uses)	<u>500</u>	<u>500</u>	<u>4,346</u>	<u>(100)</u>
Net change in fund balances	(24,100)	(102,065)	(25,151)	72,968
Fund balances at beginning of year	<u>77,869</u>	<u>733,764</u>	<u>733,764</u>	<u>-</u>
Fund balances at end of year	<u>\$ 53,769</u>	<u>\$ 631,699</u>	<u>\$ 708,613</u>	<u>\$ 72,968</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes:				
Sales and use	\$ 200,000	\$ 200,000	\$ 212,646	\$ 12,646
Intergovernmental funds:				
Federal government grants	-	-	12,574	12,574
State government grants	160,000	160,000	223,513	63,513
State government shared revenue	4,500	4,500	3,283	(1,217)
Investment earnings	80	80	141	61
Other revenues	-	-	2,707	2,707
<b>Total revenues</b>	<u>364,580</u>	<u>364,580</u>	<u>454,864</u>	<u>90,284</u>
Expenditures:				
Current:				
Highways and streets	408,350	452,100	427,880	24,220
Capital outlay	-	-	43,147	(43,147)
<b>Total expenditures</b>	<u>408,350</u>	<u>452,100</u>	<u>471,027</u>	<u>(18,927)</u>
<b>Net change in fund balances</b>	(43,770)	(87,520)	(16,163)	71,357
Fund balances at beginning of year	<u>87,676</u>	<u>167,560</u>	<u>167,559</u>	<u>(1)</u>
<b>Fund balances at end of year</b>	<u>\$ 43,906</u>	<u>\$ 80,040</u>	<u>\$ 151,396</u>	<u>\$ 71,356</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HARD SURFACING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes:				
Sales and use	\$ 900,000	\$ 900,000	\$ 1,123,625	\$ 223,625
Licenses and permits	-	-	850	850
Intergovernmental funds:				
Federal government grants	-	-	6,172	6,172
State government grants	100,000	100,000	53,967	(46,033)
Charges for services	-	-	7,024	7,024
Investment earnings	800	800	1,254	454
Other revenues	-	-	2,792	2,792
Total revenues	<u>1,000,800</u>	<u>1,000,800</u>	<u>1,195,684</u>	<u>194,884</u>
Expenditures:				
Current:				
Highways and streets	1,707,950	1,773,950	1,530,668	243,282
Capital outlay	1,035,550	1,035,550	893,477	142,073
Total expenditures	<u>2,743,500</u>	<u>2,809,500</u>	<u>2,424,145</u>	<u>385,355</u>
<b>Net change in fund balances</b>	(1,742,700)	(1,808,700)	(1,228,461)	580,239
Fund balances at beginning of year	<u>2,178,651</u>	<u>2,617,040</u>	<u>2,617,040</u>	-
<b>Fund balances at end of year</b>	<u>\$ 435,951</u>	<u>\$ 808,340</u>	<u>\$ 1,388,579</u>	<u>\$ 580,239</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - SANITATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues				
Taxes:				
Sales and use	\$ 600,000	\$ 600,000	\$ 699,735	\$ 99,735
Charges for services	50,000	50,000	315,616	265,616
Investment earnings	80	80	259	179
Total revenues	<u>650,080</u>	<u>650,080</u>	<u>1,015,610</u>	<u>365,530</u>
Expenditures:				
Current:				
Sanitation	<u>681,630</u>	<u>721,110</u>	<u>777,151</u>	<u>(56,041)</u>
Total expenditures	<u>681,630</u>	<u>721,110</u>	<u>777,151</u>	<u>(56,041)</u>
<b>Net change in fund balances</b>	(31,550)	(71,030)	238,459	309,489
Fund balances at beginning of year	<u>686,889</u>	<u>685,825</u>	<u>685,825</u>	<u>-</u>
<b>Fund balances at end of year</b>	<u>\$ 655,339</u>	<u>\$ 614,795</u>	<u>\$ 924,284</u>	<u>\$ 309,489</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - LIBRARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes:				
Ad valorem	\$ 299,728	\$ 299,728	\$ 484,439	\$ 184,711
State government shared revenue	10,409	10,409	14,930	4,521
Charges for services	3,544	3,544	4,153	609
Fines and forfeitures	356	356	35	-
Investment earnings	477	477	773	296
Contributions and donations from private sources	1,467	1,467	681	(786)
Other revenues	1,630	1,630	1,921	291
<b>Total revenues</b>	<u>317,611</u>	<u>317,611</u>	<u>506,932</u>	<u>189,642</u>
Expenditures:				
Current:				
Culture and recreation	348,000	348,000	343,864	4,136
Capital outlay	32,000	32,000	27,565	4,435
<b>Total expenditures</b>	<u>380,000</u>	<u>380,000</u>	<u>371,429</u>	<u>8,571</u>
Excess (deficiency) of revenues over expenditures	<u>(62,389)</u>	<u>(62,389)</u>	<u>135,503</u>	<u>181,071</u>
Other sources (uses):				
Proceeds of general capital asset dispositions	83	83	-	(83)
<b>Net change in fund balances</b>	<u>(62,306)</u>	<u>(62,306)</u>	<u>135,503</u>	<u>180,988</u>
Fund balances at beginning of year	805,760	805,760	805,760	-
<b>Fund balances at end of year</b>	<u>\$ 743,454</u>	<u>\$ 743,454</u>	<u>\$ 941,263</u>	<u>\$ 180,988</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HEALTH UNIT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues				
Taxes:				
Ad valorem	\$ 100,000	\$ 100,000	\$ 119,947	\$ 19,947
Intergovernmental funds:				
State government shared revenue	2,900	2,900	3,696	796
Investment earnings	300	300	508	208
Other revenues	-	-	431	431
Total revenues	<u>103,200</u>	<u>103,200</u>	<u>124,582</u>	<u>21,382</u>
Expenditures:				
Current:				
Health and welfare	60,500	60,500	67,004	(6,504)
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>80,500</u>	<u>80,500</u>	<u>67,004</u>	<u>13,496</u>
<b>Net change in fund balances</b>	22,700	22,700	57,578	34,878
Fund balances at beginning of year	<u>415,829</u>	<u>493,565</u>	<u>493,565</u>	<u>-</u>
<b>Fund balances at end of year</b>	<u>\$ 438,529</u>	<u>\$ 516,265</u>	<u>\$ 551,143</u>	<u>\$ 34,878</u>



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

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

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

For the year ended December 31, 2023, the police jury adopted modified accrual-based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Fund, which is exempt from the requirements of the Local Government Budget Act. The budgetary comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

## **Other Supplemental Schedules**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>ASSETS</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Cash and cash equivalents	\$ 177,032	\$ 9,175	\$186,207
Receivables	51,729	-	51,729
Total assets	<u>\$ 228,761</u>	<u>\$ 9,175</u>	<u>\$237,936</u>
 <b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>			
<b>Current liabilities</b>			
Accounts, salaries, and other payables	\$ 10,710	\$ -	\$ 10,710
Deferred revenues	4,464	-	4,464
Total liabilities	<u>15,174</u>	<u>-</u>	<u>15,174</u>
 <b>Fund equity - fund balances:</b>			
Restricted	<u>213,587</u>	<u>9,175</u>	<u>222,762</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 228,761</u>	<u>\$ 9,175</u>	<u>\$237,936</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Revenues			
Taxes:			
Ad valorem	\$ 62,836	\$ -	\$ 62,836
Intergovernmental funds:			
Federal government grants	329,445	-	329,445
State government shared revenue	1,111	-	1,111
State government payments in lieu	4,656	-	4,656
Fines and forfeitures	54,880	-	54,880
Investment earnings	282	-	282
Total revenues	<u>453,210</u>	<u>-</u>	<u>453,210</u>
Expenditures:			
Current:			
General government:			
Judicial	44,723	-	44,723
Public safety	17,827	-	17,827
Health and welfare	329,445	-	329,445
Culture and recreation	59,320	-	59,320
Total expenditures	<u>451,315</u>	<u>-</u>	<u>451,315</u>
Excess (deficiency) of revenues over expenditures	<u>1,895</u>	<u>-</u>	<u>1,895</u>
<b>Net change in fund balances</b>	1,895	-	1,895
Fund balances at beginning of year, restated	<u>211,692</u>	<u>9,175</u>	<u>220,867</u>
<b>Fund balances at end of year</b>	<u>\$ 213,587</u>	<u>\$ 9,175</u>	<u>\$222,762</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Nonmajor Special Revenue Funds**

**Criminal Court Fund**

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

**Larto-Mayna Recreation Fund**

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

**Section 8 Fund**

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

**Fire District No. 2 Maintenance Fund**

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2023**

	CRIMINAL COURT	LARTO- MAYNA RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
<b>ASSETS</b>					
Cash and cash equivalents	\$ 55,556	\$ 32,830	\$ 115	\$ 88,531	\$ 177,032
Receivables	-	26,086	-	25,643	51,729
Total assets	<u>\$ 55,556</u>	<u>\$ 58,916</u>	<u>\$ 115</u>	<u>\$ 114,174</u>	<u>\$ 228,761</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>					
Current liabilities					
Accounts, salaries, and other payables	\$ 6,771	\$ 1,729	\$ -	\$ 2,210	\$ 10,710
Deferred revenues	-	1,867	-	2,597	4,464
Total liabilities	<u>6,771</u>	<u>3,596</u>	<u>-</u>	<u>4,807</u>	<u>15,174</u>
Fund equity - fund balances:					
Restricted	48,785	55,320	115	109,367	213,587
Total liabilities, deferred inflows, and fund equity	<u>\$ 55,556</u>	<u>\$ 58,916</u>	<u>\$ 115</u>	<u>\$ 114,174</u>	<u>\$ 228,761</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	CRIMINAL COURT	LARTO- MAYNA RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Revenues					
Taxes:					
General property taxes	\$ -	\$ 32,033	\$ -	\$ 30,803	\$ 62,836
Intergovernmental funds:					
Federal government grants	-	-	329,445	-	329,445
State government shared revenue	-	487	-	624	1,111
State government payments in lieu	-	-	-	4,656	4,656
Fines and forfeitures	54,880	-	-	-	54,880
Investment earnings	-	116	-	166	282
Total revenues	<u>54,880</u>	<u>32,636</u>	<u>329,445</u>	<u>36,249</u>	<u>453,210</u>
Expenditures:					
Current:					
General government:					
Judicial	44,723	-	-	-	44,723
Public safety	-	-	-	17,827	17,827
Health and welfare	-	-	329,445	-	329,445
Culture and recreation	-	59,320	-	-	59,320
Total expenditures	<u>44,723</u>	<u>59,320</u>	<u>329,445</u>	<u>17,827</u>	<u>451,315</u>
<b>Net change in fund balances</b>	10,157	(26,684)	-	18,422	1,895
Fund balances at beginning of year, restated	<u>38,628</u>	<u>82,004</u>	<u>115</u>	<u>90,945</u>	<u>211,692</u>
<b>Fund balances at end of year</b>	<u>\$ 48,785</u>	<u>\$ 55,320</u>	<u>\$ 115</u>	<u>\$ 109,367</u>	<u>\$ 213,587</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Nonmajor Debt Service Funds**

**Hospital District No. 1 Bond Sinking Fund**

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

**Fire District No. 2 Bond Sinking Fund**

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



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2023**

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b>HOSPITAL DISTRICT NO. 1 BOND SINKING</b>	<b>FIRE DISTRICT NO. 2 BOND SINKING</b>	<b>TOTAL</b>
Revenues	\$ -	\$ -	\$ -
Expenditures			
Net change in fund balances	-	-	-
Fund balances at beginning of year	5,443	3,732	9,175
Fund balances at end of year	<u>\$ 5,443</u>	<u>\$ 3,732</u>	<u>\$ 9,175</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,200 per month. The president receives an additional \$400 for expenses incurred in fulfilling the responsibilities.

Harold Sones, President	\$ 19,200
Jerel Evans, Vice President	14,400
Johnnie Adams	14,400
Rickie Crumpton	14,400
Johnie C. Estes	14,400
Debra Hawkins	14,400
Deborah McCormack	14,400
Brady Nelson	14,400
Rodney Sones	14,400
Total	<u>134,400</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS AND OTHER  
PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

**Patti Mizell, Secretary-Treasurer**

Salary	\$ 26,350
Benefits:	
Medicare	276
Retirement	2,503
Total	<u>\$ 29,129</u>

**Stacey Lefebvre, Secretary-Treasurer**

Salary	\$ 15,360
Benefits:	
Medicare	223
Retirement	1,459
Reimbursements	273
Total	<u>\$ 17,315</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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	First Six Month Period Ended <u>06/30/2023</u>	Second Six Month Period Ended <u>12/31/2023</u>
Receipts From:		
Catahoula Sheriff, Criminal Fines - Other	\$ 35,569	\$ 29,108
District Attorney for the 7th Judicial District, Asset Forfeiture/Sale	-	-
 Total Receipts	 <u>\$ 35,569</u>	 <u>29,108</u>

## **Other Reports**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Catahoula Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Catahoula Parish Police Jury's basic financial statements, and have issued our report thereon dated June 30, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

Catahoula Parish Police Jury  
Harrisonburg, Louisiana  
Independent Auditor's Report - GAGAS  
December 31, 2023

**Purpose of This Report**

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

BOSCH & STATHAM, LLC

**Bosch & Statham**

Ruston, Louisiana  
June 30, 2024



**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**A. SUMMARY OF AUDITOR'S RESULTS**

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

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

No findings are reported.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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**2022-001 Late Report Submission**

This finding has been resolved.

# CATAHOULA PARISH POLICE JURY

P.O. BOX 258  
HARRISONBURG, LOUISIANA 71340

**RODNEY SONES**  
PRESIDENT

**MICAH HUGHES**  
VICE-PRESIDENT

**STACEY LEFEBVRE**  
SECRETARY/ TREASURER

**TAMMIE EDWARDS**  
SECRETARY

**TYLIN CRUM**  
SANITATION

\*\*\*\*\*

**WARD 1 BOBBY WILSON**  
106 Steele Rd.  
Sicily Island, La. 71368  
(318) 403-0352

**WARD 2 MICAH HUGHES**  
503 Tew Lake Rd.  
Jonesville, La. 71343  
(210) 602-7267

**WARD 3 BUSTER FORD**  
179 Tullos Rd  
Jonesville, La. 71343  
(318) 452-1679

**WARD 4 DONALD WAYNE MEYERS**  
1742 Meyers Bend Rd.  
Jonesville, La. 71343  
(318) 758-1494

**WARD 5 RODNEY SONES**  
946 HIGHWAY 923  
JONESVILLE, LA. 71343  
(318) 715-6163

**WARD 6 JOHNNIE C. ESTES**  
247 PONDEROSA ROAD  
JONESVILLE, LA. 71343  
(318) 481-1752

**WARD 7 RICKIE CRUMPTON**  
512 MOUND STREET  
JONESVILLE, LA. 71343  
(318) 447-4754

**WARD 8 DEBRA JONES-HAWKINS**  
703 FRITZ STREET  
JONESVILLE, LA. 71343  
(318) 623-5884

**WARD 9 JOHNNIE ADAMS**  
538 BLUE CANE ROAD  
JONESVILLE, LA. 71343  
(318) 403-4828

Regular Monthly  
Meetings 2<sup>nd</sup> and 4<sup>th</sup>  
Mondays of each Month  
at 6:00 p.m.

**June 30, 2024**

**Bosch & Statham, LLC**  
Ruston, Louisiana

The Louisiana Legislative Auditor (LLA) is considered to be a specified party to the Statewide Agreed-Upon Procedures (AUPs) and acknowledges that the procedures performed are appropriate for their purposes by their acceptance of the standard audit engagement approval forms. In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the LLA’s statewide agreed-upon procedures (AUPs), for the fiscal period **January 1, 2023 through December 31, 2023**, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; fraud notice; information technology disaster recovery/business continuity; prevention of sexual harassment; and other areas.

Yes  No

2. We acknowledge that we are responsible for establishing and maintaining effective internal control over compliance.

Yes  No

3. For the fiscal period **January 1, 2023 through December 31, 2023**, we have performed an evaluation of our compliance with the best practices criteria presented in the statewide AUPs.

Yes  No

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

Yes  No

*Last Updated: January 2024*

*“This institution is an equal opportunity provider.”*

5. We have provided you with access to all records that we believe are relevant to the C/C areas and the statewide AUPs.

Yes  No

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

Yes  No

7. We have disclosed to you any known noncompliance with laws or regulations affecting the statewide AUPs occurring during the period of **January 1, 2023 through December 31, 2023** and between **December 31, 2023, and June 30, 2024**, including any actual, suspected, or alleged fraud.

Yes  No

8. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between **December 31, 2023, and June 25, 2024**.

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

*Last Updated: January 2024*

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

17. We represent that the listing of employees/elected officials employed during the fiscal period that we provided to you is complete.

Yes  No

18. We represent that the listing of employees/officials that received termination payments during the fiscal period that we provided to you is complete.

Yes  No

19. We represent that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines during the fiscal period.

Yes  No

20. We represent that the listing of bonds/notes issued during the fiscal period that we provided to you is complete.

Yes  No

21. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.
- Yes  No
22. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.
- Yes  No
23. We represent that the listing of computers currently in use and their related locations that we provided to you is complete.
- Yes  No
24. We are not aware of any material misstatements in the C/C areas identified in the statewide AUPs.
- Yes  No
25. We have disclosed to you [*list other matters as you have deemed appropriate*].
- Yes  No
26. We have responded fully to all inquiries made by you during the engagement.
- Yes  No
27. We have disclosed to you all known events that have occurred subsequent to **December 31, 2023**, that would have a material effect on the C/C areas identified in the statewide AUPs, or would require adjustment to or modification of the results of the statewide AUPs.
- Yes  No

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

Signature Stacey LeFebvre / Tamara Edwards Date 7-1-24

Title Secretary / Treasurer

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Catahoula Parish Police Jury  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023, through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023, through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

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

*We obtained and inspected the written policies.*

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

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy does not include element (1).*

*Exceptions: See above.*

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

- iii) **Disbursements**, including processing, reviewing, and approving.

*The policy includes all required elements.*

*Exceptions: None*



- iv) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*The policy includes all required elements.*

*Exceptions: None*

- v) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

*The policy does not include reviewing and approving leave and overtime worked or (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.*

*Exceptions: See above.*

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

- vi) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*The policy includes all required elements.*

*Exceptions: None*

- vii) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*The policy includes all required elements.*

*Exceptions: None*

- viii) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*The policy includes all required elements.*

*Exceptions: None*

- ix) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*The policy includes all required elements.*

*Exceptions: None*

CATAHOULA PARISH POLICE JURY  
STATEWIDE AGREED-UPON PROCEDURES  
DECEMBER 31, 2023

- x) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The policy includes all required elements.*

*Exceptions: None*

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

*The policy does not include elements (2), (4), (5), and (6).*

*Exceptions: See above.*

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

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

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

*Exceptions: See above.*

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

2) **Board or Finance Committee**

---

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

*We obtained and inspected the minutes of the meetings of the police jury and the finance committee.*

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

*We observed the police jury and the finance committee met at least monthly.*

*Exceptions: None*

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*We observed the police jury's minutes referenced monthly budget-to-actuals during the first meeting of each month. However, the finance committee meetings did not include such reports.*

*Exceptions: See above.*

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

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

*We obtained the prior year audit report and observed a positive fund balance in the General Fund.*

*Exceptions: None*

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

*We noted one finding reported in the prior year. We noted no evidence of progress updates.*

*Exceptions: See above.*

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

### 3) *Bank Reconciliations*

---

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

*We obtained a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts. We randomly selected the month of October 2023 and obtained and inspected the corresponding bank statement and reconciliation for each selected account.*

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

*Out of the 5 selected reconciliations, 4 were prepared within 2 months of the related statement closing date. Due to an issue with the reconciliation for the main operating account, the reconciliation was not final until April 2024.*

*Exceptions: See above.*

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

- ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

*Out of the 5 selected reconciliations, 4 included evidence that the President reviewed them. However, the review was not dated.*

*Exceptions: See above.*

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

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

*Out of the 5 selected reconciliations, 2 included reconciling items that have been outstanding for more than 12 months from the statement closing date. There was no evidence the stale items were researched.*

*Exceptions: See above.*

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

**4) Collections (excluding electronic funds transfers)**

---

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

*We obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. There are only 2 deposit sites.*

*Exceptions: None*

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

*For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site, obtained and inspected written policies and procedures relating to employee job duties at each collection location, and considered whether job duties are properly segregated at each collection location.*

- i. Employees responsible for cash collections do not share cash drawers/registers;  
*Employees at one location do not collect cash. Checks and money orders are received in the mail and on location. Employees at the second location, the Library, do sometimes share a register or cash drawer.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan.*
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;  
*We noted no exceptions.*  
*Exceptions: None noted.*
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and  
*We noted no exceptions.*  
*Exceptions: None noted.*
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.  
*We noted no exceptions.*  
*Exceptions: None noted.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

*We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. The bond or insurance policy for theft was in force during the fiscal period.*

*Exceptions: None.*

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

*We selected 2 deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (selecting the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selecting a deposit if multiple deposits are made on the same day). We obtained supporting documentation for each of the 10 deposits.*

- i. Observe that receipts are sequentially pre-numbered.  
*Where such receipts would be applicable, computer software generates receipts.*  
*Exceptions: None.*
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.  
*We traced documentation to the deposit slip without exception.*  
*Exceptions: None.*
- iii. Trace the deposit slip total to the actual deposit per the bank statement.  
*We traced the deposit slip totals to the actual deposits per the bank statements without exception.*  
*Exceptions: None*
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).  
*We were unable to test one of the deposits as the receipt date was not documented. There were no other exceptions.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan.*
- v. Trace the actual deposit per the bank statement to the general ledger.  
*We traced the actual deposits per the bank statements to the general ledger.*  
*Exceptions: None.*

**5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)***

---

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

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

*Exceptions: None*

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

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

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

*Exceptions: None*

- ii. At least two employees are involved in processing and approving payments to vendors;

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

*Exceptions: None*

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

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

*Exceptions: See above.*

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

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

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

*Exceptions: See above.*

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

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- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*The Sec/Treasurer and Assistant Sec/Payroll clerk can authorize electronic disbursements related to payroll. Per the policy, the Assistant Sec/Payroll clerk is not an authorized signer.*

*Exceptions: See above.*

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

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

*For the location selected, we obtained the entity's non-payroll disbursement transaction population and management's representation that the population is complete. We randomly selected 5 disbursements for the location and obtained the available supporting documentation for each transaction.*

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*We noted no exceptions.*

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*Three out of five selected disbursements should have contained evidence of segregation of duties regarding a purchase. There was no such evidence. Four out of five disbursements should have contained evidence of segregation of duties for the payment. Two out of four payments did not contain such evidence.*

*Exceptions: See above.*

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

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

*Using the month selected under procedure #3A, we noted all electronic disbursements were payroll related.*

*Exceptions: None*



6) *Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)*

---

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

*We obtained a listing of active cards from management and management's representation the listing is complete.*

*Exceptions: None*

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

*We selected both cards listed and selected the statements dated in June for testing.*

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

*We noted one statement included evidence of review and approval by the card holder. The second card listed had no statement during the selected period due to lack of activity.*

*Exceptions: None.*

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

*We noted no such charges.*

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*Using the statement from the procedure above, we selected all nine transactions for testing.*

*(1) We noted two exceptions.*

*(2) We noted eight exceptions.*

*(3) Not applicable.*

*One transaction noted had a statement which included reference to an invoice and appears to be for computer software. The second exception had no supporting documentation thus a description of the transaction is not possible. We noted no such compensating control.*

*Exceptions: See above.*

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

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

---

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

*Management did not provide a listing for travel reimbursements. We selected our sample using the general ledger and obtained the related documentation. We noted one payment selected was a refund for conference registration fees and not a reimbursement.*

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

*Of the four reimbursements, we noted two using per diem rates and noted no exceptions.*

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

*Of the four reimbursements, we noted three using actual receipts and noted no exceptions.*

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

*Of the four reimbursements, we noted two exceptions.*

*Exceptions: See above.*

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

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

*Of the four reimbursements, we noted one exception.*

*Exceptions: See above.*

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

8) *Contracts*

---

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

*We obtained a listing of four agreements/contracts from management. We noted two were initiated during the fiscal period and obtained the related documentation.*

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

*The bid law was not applicable to the two contracts selected for testing.*

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

*We noted no exceptions.*

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

*We noted no amendments.*

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

*We tested a payment from each of the two contracts without exception.*

9) *Payroll and Personnel*

---

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

*We obtained a listing of employees and officials and management's representation the listing is complete. We selected five employees. We agreed the actual rate of pay to the authorized noting no exceptions.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

*We selected one pay period for testing and obtained the related documentation. We noted one of the five employees selected was not employed during the selected period.*

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

*We noted no exceptions.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;  
*We noted three exceptions.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan.*
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and  
*We noted no exceptions.*
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.  
*We noted no exceptions.*
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.  
*We inquired of management on employees that received a termination payment and obtained the related documentation. We were unable to agree the rate of pay for one of the checks to the documented authorized rate. For both checks we were unable to agree the paid compensatory hours to the hours owed. It appears the K-Time hours are documented at a 1-to-1 ratio instead of calculating them at a 1-to-1.5 (time and a half) ratio. The Policy specifies K-Time hours are to be calculated at time and a half and paid at the authorized pay rate.*  
*Exceptions: See above.*  
*Management's Response: See Management's Corrective Action Plan.*
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.  
*We obtained management's representation that all third-party payroll related amounts were paid timely and accurately.*  
*Exceptions: None*

## 10) Ethics

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and  
*Using the employees/officials selected under procedure #9A, we obtained the ethics documentation from management noting the following.*

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- a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*1 of the 5 did not have the required training documentation.*

*Exceptions: See above.*

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

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

*Management asserted no changes to the policy have been made. This procedure is not applicable.*

2. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*We noted no exceptions.*

### 11) Debt Service

---

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

*Management listed none.*

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

*Management listed none.*

### 12) Fraud Notice

---

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

*Management listed none.*

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

*The Police Jury does not own or operate a website. We observed the notice posted on the premises.*

*Exceptions: None*

**13) Information Technology Disaster Recovery/Business Continuity**

---

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

*We performed the procedure and discussed the results with management.*

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*We noted no exceptions.*

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

1. Hired before June 9, 2020 - completed the training; and
2. Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*Per management, no employee has completed the required training.*

*Exceptions: See above.*

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

**14) Sexual Harassment**

---

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

*Using the selected employees/officials under procedure #9A, we obtained the sexual harassment documentation noting 1 of the 5 selected did not have the required training.*

*Exceptions: See above.*

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

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

*We noted no exceptions.*

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
  - ii. Number of sexual harassment complaints received by the agency;
  - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
  - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - v. Amount of time it took to resolve each complaint.

*Management was unaware of the requirement. No such report was prepared by the deadline.*

*Exceptions: See above.*

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

We were engaged by the Entity to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana

June 30, 2024

# CATAHOULA PARISH POLICE JURY

P.O. BOX 258  
HARRISONBURG, LOUISIANA 71340

**RODNEY SONES**  
PRESIDENT

**MICAH HUGHES**  
VICE-PRESIDENT

**STACEY LEFEBVRE**  
SECRETARY/ TREASURER

**TAMMIE EDWARDS**  
SECRETARY

**TYLIN CRUM**  
SANITATION

\*\*\*\*\*

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**WARD 7 RICKIE CRUMPTON**  
512 MOUND STREET  
JONESVILLE, LA. 71343  
(318) 447-4754

**WARD 8 DEBRA JONES-HAWKINS**  
703 FRITZ STREET  
JONESVILLE, LA. 71343  
(318) 623-5884

**WARD 9 JOHNNIE ADAMS**  
538 BLUE CANE ROAD  
JONESVILLE, LA. 71343  
(318) 403-4828

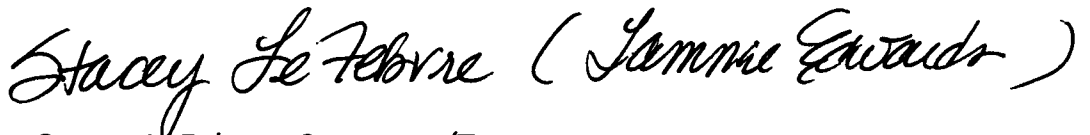
Regular Monthly  
Meetings 2<sup>nd</sup> and 4<sup>th</sup>  
Mondays of each Month  
at 6:00 p.m.

July 1, 2024

Bosch & Stratham, LLC.  
[melissa@bscpa.net](mailto:melissa@bscpa.net)

We have read the results of the statewide agreed-upon procedures for the year ended December 31, 2023. We will take the comments under advisement and take action as deemed appropriate and feasible.

Respectfully,  
**CATAHOULA PARISH POLICE JURY**



*Stacey LeFebvre, Secretary/Treasurer*  
301 Bushley Street, Room 104  
Harrisonburg, Louisiana 71340

*"This institution is an equal opportunity provider."*