

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2020**



**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Police Jury's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified, qualified, and adverse audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units are understated by the amount of assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units. In addition, the assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the aggregate remaining fund information would have increased by the amount of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures of the omitted component units. The amounts by which this departure would affect the financial statements are not reasonably determinable.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, 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, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Catahoula Parish Police Jury, as of December 31, 2020, 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

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Catahoula Parish Police Jury, as of December 31, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 35-41 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other 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 nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements; the Schedule of Compensation Paid Police Jurors; and the Schedule of Compensation, Benefits, Reimbursements, and Other Payments to the Agency Head, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and individual nonmajor fund financial statements and 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 December 2, 2021, 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 the Catahoula Parish Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 2, 2021

Basic Financial Statements

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

ASSETS	
Cash and cash equivalents	\$ 1,594,481
Cash restricted for debt service	9,175
Receivables	1,308,233
Internal balances	139,479
Capital assets, net of accumulated depreciation	6,084,450
TOTAL ASSETS	9,135,818
DEFERRED OUTFLOWS	
Deferred outflows - pension related	91,171
LIABILITIES	
Accounts, salaries and other payables	191,843
Compensated absences	37,807
Net pension liability	64,888
TOTAL LIABILITIES	294,538
DEFERRED INFLOWS	
Deferred inflows - pension related	215,876
NET POSITION	
Net investment in capital assets	6,084,450
Restricted net position	1,823,095
Unrestricted net position	809,030
TOTAL NET POSITION	\$ 8,716,575

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, 2020

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	\$ 907,974	\$ 134,405	\$ 38,293	\$ 11,803	\$ (723,473)
Public safety	333,663	67,732	75,433	-	(190,498)
Public works	1,878,387	6,800	262,402	-	(1,609,185)
Health and welfare	224,660	-	169,615	-	(55,045)
Culture and recreation	404,634	2,826	24,331	-	(377,477)
Economic development and assistance	1,989	-	-	-	(1,989)
Total governmental activities	<u>\$ 3,751,307</u>	<u>\$ 211,763</u>	<u>\$ 570,074</u>	<u>\$ 11,803</u>	<u>(2,957,667)</u>

General revenues:

Property taxes	1,227,051
Sales and use taxes	1,513,102
Other taxes, penalties and interest	3,552
Grants and contributions not restricted to specific programs	213,770
Unrestricted investment earnings	2,844
Proceeds from insurance	15,982
Other	101,389
Total general revenues	<u>3,077,690</u>
Change in net position	<u>120,023</u>
Net position at beginning of year	<u>8,596,552</u>
Net position at end of year	<u>\$ 8,716,575</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, 2020

ASSETS	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Cash and cash equivalents	\$ 226,628	\$ 65,018	\$ 537,679	\$ 292	\$ 294,666	\$ 340,842	\$ 129,356	\$ 1,594,481
Cash restricted for debt service	-	-	-	-	-	-	9,175	9,175
Receivables	649,358	37,265	-	-	433,079	107,163	81,368	1,308,233
Due from other funds	1,940	15,609	75,034	46,896	-	-	-	139,479
Total assets	<u>\$ 877,926</u>	<u>\$ 117,892</u>	<u>\$ 612,713</u>	<u>\$ 47,188</u>	<u>\$ 727,745</u>	<u>\$ 448,005</u>	<u>\$ 219,899</u>	<u>\$ 3,051,368</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ 93,651	\$ 8,869	\$ 29,585	\$ -	\$ 16,954	\$ 5,412	\$ 13,408	\$ 167,879
Salaries and related payables	15,289	3,108	3,726	-	-	-	1,841	23,964
Total liabilities	<u>108,940</u>	<u>11,977</u>	<u>33,311</u>	<u>-</u>	<u>16,954</u>	<u>5,412</u>	<u>15,249</u>	<u>191,843</u>
Deferred inflows:								
Ad valorem taxes and state revenue sharing - unavailable	<u>185,388</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>139,619</u>	<u>34,569</u>	<u>22,061</u>	<u>381,637</u>
Fund equity - fund balances:								
Restricted	14,831	105,915	579,402	47,188	571,172	408,024	182,589	1,909,121
Unassigned	568,767	-	-	-	-	-	-	568,767
Total fund equity - fund balances	<u>583,598</u>	<u>105,915</u>	<u>579,402</u>	<u>47,188</u>	<u>571,172</u>	<u>408,024</u>	<u>182,589</u>	<u>2,477,888</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 877,926</u>	<u>\$ 117,892</u>	<u>\$ 612,713</u>	<u>\$ 47,188</u>	<u>\$ 727,745</u>	<u>\$ 448,005</u>	<u>\$ 219,899</u>	<u>\$ 3,051,368</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, 2020**

Total fund balances - governmental funds	\$ 2,477,888
Amounts reported for governmental activities in the statement of net position are different because:	
Assets not for financial resources:	
Capital assets	6,084,450
Revenues that do not provide current financial resources are deferred in the funds, but are recognized for government-wide reporting.	381,637
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	91,171
Deferred inflows	(215,876)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(37,807)
Net pension liability	(64,888)
Net position of governmental activities	<u>\$ 8,716,575</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, 2020**

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Revenues:								
Taxes:								
Ad valorem	\$ 470,749	\$ -	\$ -	\$ -	\$ 354,326	\$ 87,739	\$ 68,355	\$ 981,169
Sales and use	-	171,922	825,342	515,838	-	-	-	1,513,102
Other taxes, penalties, and interest	3,552	-	-	-	-	-	-	3,552
Licenses and permits	124,451	-	6,800	-	-	-	-	131,251
Intergovernmental funds:								
Federal funds	14,548	-	85,910	-	-	-	165,652	266,110
State funds:								
Severance taxes	213,770	-	-	-	-	-	-	213,770
State revenue sharing	22,461	-	-	-	16,774	4,153	2,318	45,706
Parish transportation	-	168,275	-	-	-	-	-	168,275
Fire insurance rebate	41,677	-	-	-	-	-	3,330	45,007
LGAP	11,803	-	-	-	-	-	-	11,803
Other state funds	37,889	1,539	-	-	6,775	-	-	46,203
Fees, charges and commissions for services	-	850	-	-	2,790	-	-	3,640
Fines and forfeitures	9,954	-	-	-	36	-	67,732	77,722
Use of money and property	395	110	502	-	1,192	493	152	2,844
Other revenues	11,311	3,228	-	-	1,993	439	-	16,971
Donations	-	-	-	-	1,692	-	-	1,692
Total revenues	<u>962,560</u>	<u>345,924</u>	<u>918,554</u>	<u>515,838</u>	<u>385,578</u>	<u>92,824</u>	<u>307,539</u>	<u>3,528,817</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Expenditures:								
Current:								
General government:								
Legislative	159,750	-	-	-	-	-	-	159,750
Judicial	76,285	-	-	-	-	-	144,356	220,641
Elections	25,112	-	-	-	-	-	-	25,112
Finance and administrative	56,790	-	-	-	-	-	-	56,790
Other general government	261,543	-	-	-	-	-	-	261,543
Public safety	286,250	-	-	-	-	-	37,476	323,726
Public works	20,376	378,897	645,744	619,214	-	-	-	1,664,231
Health and welfare	4,644	-	-	-	-	41,306	165,652	211,602
Culture and recreation	-	-	-	-	321,118	-	28,902	350,020
Economic development and assistance	1,989	-	-	-	-	-	-	1,989
Capital outlay	5,372	-	-	-	57,974	-	-	63,346
Total expenditures	898,111	378,897	645,744	619,214	379,092	41,306	376,386	3,338,750
Excess (deficiency) of revenues over expenditures	64,449	(32,973)	272,810	(103,376)	6,486	51,518	(68,847)	190,067
Other sources (uses):								
Operating transfers in	-	-	-	104,500	-	-	65,600	170,100
Proceeds from insurance	15,982	-	-	-	-	-	-	15,982
Operating transfers out	(65,600)	-	-	-	-	(104,500)	-	(170,100)
Total other sources (uses)	(49,618)	-	-	104,500	-	(104,500)	65,600	15,982
Net change in fund balances	14,831	(32,973)	272,810	1,124	6,486	(52,982)	(3,247)	206,049
Fund balances at beginning of year	568,767	138,888	306,592	46,064	564,686	461,006	185,836	2,271,839
Fund balances at end of year	\$ 583,598	\$ 105,915	\$ 579,402	\$ 47,188	\$ 571,172	\$ 408,024	\$ 182,589	\$ 2,477,888

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, 2020**

Net change in fund balances - total governmental funds \$ 206,049

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	63,346
Depreciation expense	(384,383)

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	(137,834)
Revenue deferred in the current year fund financial statements	381,639

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	(91,520)
Nonemployer contributions	82,726
Change in net position of governmental activities	<u>\$ 120,023</u>

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, 2020**

ASSETS

Cash restricted for agency funds	<u>\$ 171,033</u>
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LIABILITIES

Due to other funds	139,479
Due to others	<u>31,554</u>
Total liabilities	<u>\$ 171,033</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, 2020**

Unsettled balances due to taxing bodies and others - beginning	<u>\$ 165,665</u>
Additions:	
Deposits:	
Sales taxes	1,827,727
Occupational licenses	122,274
Interest	448
Total additions	<u>1,950,449</u>
Reductions:	
Deposits settled to:	
Concordia Parish School Board	33,828
Jonesville Hard Surface Fund	62,875
Jonesville Sanitation Fund	148,206
Harrisonburg Sanitation Fund	31,438
Harrisonburg Hardsurface Fund	8,982
Sicily Island Sanitation Fund	46,543
Sicily Island Hardsurface Fund	16,332
Police Jury General Fund	114,820
Police Jury Hardsurface Fund	808,395
Police Jury Sanitation Fund	505,247
Police Jury Road and Bridge Fund	168,415
Total reductions	<u>1,945,081</u>
Unsettled balances due to taxing bodies and others - ending	<u>\$ 171,033</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, 2020**

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 2020. 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 10,407 residents, based on the 2010 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 taxes, 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 25 employees (2 in the central office, 4 in the courthouse, 5 in the library, 1 at the health unit, 1 in emergency preparedness, and 9 in public works). The police jury's payroll also includes portions of salaries for other offices such as the District Attorney's office and the Registrar of Voters. 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, 2020.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020**

Introduction (continued)

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020**

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, sales and use taxes, 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.

The Sanitation Fund accounts for parish garbage collection and disposal operations. Financing is provided primarily by a one-cent sales and use tax. The latest renewal of the Health Unit sales tax provided an allowance for excess sales tax revenues to be transferred to the Sanitation Fund.

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.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020, taxes of 36.76 mills were levied on property with assessed valuations totaling \$59,723,841, 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, 2020**

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 2020 assessed valuation (amounts expressed in thousands):

	2020 Assessed Valuation	Percent of Total Assessee Valuation
Concordia Electric Coop., Inc.	\$ 1,753	2.94%
Columbia Gulf Transmission Co.	870	1.46%
Southern Heritage Bank	825	1.38%
Catahoula Correctional Center	765	1.28%
Tennessee Gas Pipeline Co.	558	0.93%
CLB The Community Bank	582	0.97%
Entergy Louisiana, LLC	559	0.94%
Bunge North America, Inc.	468	0.78%
BellSouth Telecommunications, Inc.	443	0.74%
Nutrien AG Solutions, Inc	409	0.68%
Total	<u>\$ 7,232</u>	<u>12.10%</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 and the remaining twenty-five percent of the proceeds to the municipalities of Jonesville (16.5%), Sicily Island (5%), and Harrisonburg (3.5%).

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Inventories and Prepaid Items

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

Restricted Assets

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

Capital Assets

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020**

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, 2020**

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, 2020**

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, 2020, 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, 2020**

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, 2020, the police jury had cash and cash equivalents (book balances) totaling \$1,603,656, respectively, as follows:

Demand deposits	\$ 1,724,089
Time deposits	50,000
Petty cash	<u>600</u>
Total	1,774,689
Amounts held in agency funds	<u>(171,033)</u>
Total	<u>\$ 1,603,656</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, 2020, \$1,333,942 of the police jury's bank balances of \$1,826,182 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 492,240</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>1,333,942</u>
Total balances exposed to custodial credit risk	<u>1,333,942</u>
Total bank balances	<u>\$ 1,826,182</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 3 - RECEIVABLES

The police jury's receivables of \$1,308,233 at December 31, 2020, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 555,739	\$ -	\$ 78,764	\$ -	\$ 14,855	\$ 649,358
Road and Bridge	-	-	23,724	-	13,541	37,265
Library	416,798	-	16,007	-	274	433,079
Health Unit	103,200	-	3,963	-	-	107,163
Other governmental	76,015	-	1,772	3,057	524	81,368
Total primary government	<u>\$ 1,151,752</u>	<u>\$ -</u>	<u>\$ 124,230</u>	<u>\$ 3,057</u>	<u>\$ 29,194</u>	<u>\$ 1,308,233</u>

NOTE 4 – INTERFUND BALANCES AND TRANSFERS

During the year ended December 31, 2020, transfers were made from the General Fund to Criminal Court Fund to supplement operations. Consistent with the tax proposition approved by the voters in 2018, a transfer was made from the Health Unit Fund to the Sanitation Fund.

Transfers in	Transfers out		
	General	Health Unit	Total
Sanitation	\$ -	\$ 104,500	\$ 104,500
Nonmajor	65,600	-	65,600
Total	<u>\$ 65,600</u>	<u>\$ 104,500</u>	<u>\$ 170,100</u>

Due From	Due To				
	General	Hardsurfacing	Sanitation	Road & Bridge	Total
Agency Funds	\$ 1,940	\$ 75,034	\$ 46,896	\$ 15,609	\$ 139,479

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 5 - CAPITAL ASSETS

The police jury's capital asset and depreciation activity as of and for the year ended December 31, 2020, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 125,385	\$ -	\$ -	\$ 125,385
Total capital assets not being depreciated	<u>125,385</u>	<u>-</u>	<u>-</u>	<u>125,385</u>
Capital assets being depreciated:				
Infrastructure - roads and bridges	12,318,946	-	-	12,318,946
Buildings	2,774,449	-	-	2,774,449
Improvements	3,043,207	-	-	3,043,207
Equipment	1,047,843	5,372	(5,707)	1,047,508
Heavy equipment	936,449	-	-	936,449
Vehicles	500,863	36,194	-	537,057
Books and periodicals	772,071	21,780	(76,408)	717,443
Total capital assets being depreciated	<u>21,393,828</u>	<u>63,346</u>	<u>(82,115)</u>	<u>21,375,059</u>
Less accumulated depreciation for:				
Infrastructure - roads and bridges	9,106,158	136,328	-	9,242,486
Buildings	2,437,688	18,622	-	2,456,310
Improvements	706,096	100,848	-	806,944
Equipment	991,735	21,288	(5,707)	1,007,316
Heavy equipment	767,082	40,438	-	807,520
Vehicles	428,610	29,879	-	458,489
Books and periodicals	676,357	36,980	(76,408)	636,929
Total accumulated depreciation	<u>15,113,726</u>	<u>384,383</u>	<u>(82,115)</u>	<u>15,415,994</u>
Total capital assets being depreciated, net	<u>6,280,102</u>	<u>(321,037)</u>	<u>-</u>	<u>5,959,065</u>
Total capital assets, net	<u>\$ 6,405,487</u>	<u>\$ (321,037)</u>	<u>\$ -</u>	<u>\$ 6,084,450</u>

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

General government	\$ 92,618
Public safety	9,937
Public works	214,156
Health and welfare	13,058
Culture and recreation	54,614
	<u>\$ 384,383</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 6 - LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Compensated absences	\$ 37,806	\$ 42,168	\$ (42,167)	\$ 37,807
Net Pension Liability (Asset)	461,931	-	(397,043)	64,888
Total	<u>\$ 499,737</u>	<u>\$ 42,168</u>	<u>\$ (439,210)</u>	<u>\$ 102,695</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.

The net pension liability (asset) includes the net pension liability of \$4,140, \$18,411, and \$42,337 of the Parochial Employees' Retirement System, Registrar of Voters Retirement System, and District Attorney's Retirement System, respectively.

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	\$ 893,580	\$ 963,711	\$ (70,131)
Sanitation	\$ 609,600	\$ 619,214	\$ (9,614)
Library	367,630	379,092	(11,462)
Health Unit	139,700	145,806	(6,106)

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020, the Police Jury was involved in litigation with estimated loss between \$0 and \$450,000. However, the Police Jury expects any losses to be covered by insurance.

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 2, 2021, the date on which the financial statements were available to be issued.

NOTE 11 –NEW ACCOUNTING STANDARDS

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

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

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

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 11 –NEW ACCOUNTING STANDARDS (CONTINUED)

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

Required Supplemental Information

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 400,000	\$ 395,500	\$ 470,749	\$ 75,249
Other taxes, penalties, and interest	3,500	3,500	3,552	52
Licenses and permits	105,000	114,300	124,451	10,151
Intergovernmental funds:				
Federal funds	-	-	14,548	14,548
Severance taxes	230,000	239,400	213,770	(25,630)
State revenue sharing	22,700	15,300	22,461	7,161
Fire insurance rebate	42,000	41,700	41,677	(23)
LGAP	-	-	11,803	11,803
Other state funds	54,400	46,300	37,889	(8,411)
Fines and forfeitures	-	-	9,954	9,954
Use of money and property	400	400	395	(5)
Other revenues	9,400	9,400	11,311	1,911
Total revenues	<u>867,400</u>	<u>865,800</u>	<u>962,560</u>	<u>96,760</u>
Expenditures:				
Current:				
General government:				
Legislative	159,400	159,800	159,750	50
Judicial	70,500	71,140	76,285	(5,145)
Elections	24,700	25,620	25,112	508
Finance and administrative	52,950	50,570	56,790	(6,220)
Other general government	244,500	235,400	261,543	(26,143)
Public safety	313,150	262,500	286,250	(23,750)
Public works	-	5,800	20,376	(14,576)
Health and welfare	4,650	4,650	4,644	6
Economic development and assistance	1,800	2,000	1,989	11
Capital outlay	-	-	5,372	(5,372)
Total expenditures	<u>871,650</u>	<u>817,480</u>	<u>898,111</u>	<u>(80,631)</u>
Excess (deficiency) of revenues over expenditures	<u>(4,250)</u>	<u>48,320</u>	<u>64,449</u>	<u>16,129</u>
Other sources (uses):				
Proceeds from insurance	-	15,900	15,982	82
Operating transfers out	<u>(40,000)</u>	<u>(76,100)</u>	<u>(65,600)</u>	<u>10,500</u>
Total other sources (uses)	<u>(40,000)</u>	<u>(60,200)</u>	<u>(49,618)</u>	<u>10,582</u>
Net change in fund balances	(44,250)	(11,880)	14,831	26,711
Fund balances at beginning of year	65,870	106,938	568,767	461,829
Fund balances at end of year	<u>\$ 21,620</u>	<u>\$ 95,058</u>	<u>\$ 583,598</u>	<u>\$ 488,540</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Revenues:				
Taxes:				
Sales and use	\$ 162,000	\$ 168,300	\$ 171,922	\$ 3,622
Intergovernmental funds:				
Parish transportation	175,000	144,300	168,275	23,975
Other state funds	3,000	1,750	1,539	(211)
Fees, charges, and commissions for services	-	850	850	-
Use of money and property	100	100	110	10
Other revenues	-	900	3,228	2,328
Total revenues	<u>340,100</u>	<u>316,200</u>	<u>345,924</u>	<u>29,724</u>
Expenditures:				
Current:				
Public works	<u>368,850</u>	<u>381,200</u>	<u>378,897</u>	<u>2,303</u>
Excess (deficiency) of revenues over expenditures	<u>(28,750)</u>	<u>(65,000)</u>	<u>(32,973)</u>	<u>32,027</u>
Net change in fund balances	(28,750)	(65,000)	(32,973)	32,027
Fund balances at beginning of year	<u>84,991</u>	<u>95,320</u>	<u>138,888</u>	<u>43,568</u>
Fund balances at end of year	<u>\$ 56,241</u>	<u>\$ 30,320</u>	<u>\$ 105,915</u>	<u>\$ 75,595</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HARD SURFACING FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 780,000	\$ 818,500	\$ 825,342	\$ 6,842
Licenses and permits	-	6,800	6,800	-
Intergovernmental funds:				
Federal funds	-	-	85,910	85,910
Use of money and property	400	500	502	2
Total revenues	<u>780,400</u>	<u>825,800</u>	<u>918,554</u>	<u>92,754</u>
Expenditures:				
Current:				
Public works	<u>826,050</u>	<u>611,350</u>	<u>645,744</u>	<u>(34,394)</u>
Excess (deficiency) of revenues over expenditures	<u>(45,650)</u>	<u>214,450</u>	<u>272,810</u>	<u>58,360</u>
Net change in fund balances	(45,650)	214,450	272,810	58,360
Fund balances at beginning of year	<u>238,520</u>	<u>246,566</u>	<u>306,592</u>	<u>60,026</u>
Fund balances at end of year	<u>\$ 192,870</u>	<u>\$ 461,016</u>	<u>\$ 579,402</u>	<u>\$ 118,386</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - SANITATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	<u>\$ 485,000</u>	<u>\$ 510,900</u>	<u>\$ 515,838</u>	<u>\$ 4,938</u>
Expenditures:				
Current:				
Public works	<u>641,000</u>	<u>609,600</u>	<u>619,214</u>	<u>(9,614)</u>
Excess (deficiency) of revenues over expenditures	<u>(156,000)</u>	<u>(98,700)</u>	<u>(103,376)</u>	<u>(4,676)</u>
Other sources (uses):				
Operating transfers in	<u>155,000</u>	<u>100,000</u>	<u>104,500</u>	<u>4,500</u>
Net change in fund balances	(1,000)	1,300	1,124	(176)
Fund balances at beginning of year	<u>1,586</u>	<u>155</u>	<u>46,064</u>	<u>45,909</u>
Fund balances at end of year	<u>\$ 586</u>	<u>\$ 1,455</u>	<u>\$ 47,188</u>	<u>\$ 45,733</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 320,000	\$ 280,774	\$ 354,326	\$ 73,552
Intergovernmental funds:				
Federal funds	1,000	-	-	-
State revenue sharing	16,000	11,439	16,774	5,335
Other state funds	-	6,775	6,775	-
Fees, charges, and commissions for services	4,530	2,890	2,790	(100)
Fines and forfeitures	350	74	36	(38)
Use of money and property	650	1,170	1,192	22
Other revenues	1,270	2,010	1,993	(17)
Donations	4,200	1,859	1,692	(167)
Total revenues	<u>348,000</u>	<u>306,991</u>	<u>385,578</u>	<u>78,587</u>
Expenditures:				
Current:				
Culture and recreation	338,500	296,460	321,118	(24,658)
Capital outlay	<u>93,500</u>	<u>71,170</u>	<u>57,974</u>	<u>13,196</u>
Total expenditures	<u>432,000</u>	<u>367,630</u>	<u>379,092</u>	<u>(11,462)</u>
Excess (deficiency) of revenues over expenditures	<u>(84,000)</u>	<u>(60,639)</u>	<u>6,486</u>	<u>67,125</u>
Net change in fund balances	(84,000)	(60,639)	6,486	67,125
Fund balances at beginning of year	<u>300,940</u>	<u>304,677</u>	<u>564,686</u>	<u>260,009</u>
Fund balances at end of year	<u>\$ 216,940</u>	<u>\$ 244,038</u>	<u>\$ 571,172</u>	<u>\$ 327,134</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HEALTH UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 70,000	\$ 65,700	\$ 87,739	\$ 22,039
Intergovernmental funds:				
State revenue sharing	4,250	2,800	4,153	1,353
Use of money and property	700	500	493	(7)
Other revenues	250	400	439	39
Total revenues	<u>75,200</u>	<u>69,400</u>	<u>92,824</u>	<u>23,424</u>
Expenditures:				
Current:				
Health and welfare	<u>57,500</u>	<u>39,700</u>	<u>41,306</u>	<u>(1,606)</u>
Excess (deficiency) of revenues over expenditures	<u>17,700</u>	<u>29,700</u>	<u>51,518</u>	<u>21,818</u>
Other sources (uses):				
Operating transfers out	<u>(155,000)</u>	<u>(100,000)</u>	<u>(104,500)</u>	<u>(4,500)</u>
Net change in fund balances	(137,300)	(70,300)	(52,982)	17,318
Fund balances at beginning of year	<u>401,173</u>	<u>410,139</u>	<u>461,006</u>	<u>50,867</u>
Fund balances at end of year	<u>\$ 263,873</u>	<u>\$339,839</u>	<u>\$408,024</u>	<u>\$ 68,185</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020, 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, 2020**

<u>ASSETS</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
Cash and cash equivalents	\$ 129,356	\$ 9,175	\$138,531
Receivables	81,368	-	81,368
Total assets	<u>\$ 210,724</u>	<u>\$ 9,175</u>	<u>\$219,899</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 13,408	\$ -	\$ 13,408
Salaries and related payables	1,841	-	1,841
Total liabilities	<u>15,249</u>	<u>-</u>	<u>15,249</u>
Deferred inflows:			
Ad valorem taxes - unavailable	<u>22,061</u>	<u>-</u>	<u>22,061</u>
Fund equity - fund balances:			
Restricted	<u>173,414</u>	<u>9,175</u>	<u>182,589</u>
Total fund equity - fund balances	<u>173,414</u>	<u>9,175</u>	<u>182,589</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 210,724</u>	<u>\$ 9,175</u>	<u>\$219,899</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2020**

	SPECIAL REVENUE	DEBT SERVICE	TOTAL
Revenues:			
Taxes:			
Ad valorem	\$ 68,355	\$ -	\$ 68,355
Intergovernmental funds:			
Federal funds	165,652	-	165,652
State revenue sharing	2,318	-	2,318
Fire insurance rebate	3,330	-	3,330
Fines and forfeitures	67,732	-	67,732
Use of money and property	152	-	152
Total revenues	<u>307,539</u>	<u>-</u>	<u>307,539</u>
Expenditures:			
Current:			
General government:			
Judicial	144,356	-	144,356
Public safety	37,476	-	37,476
Health and welfare	165,652	-	165,652
Culture and recreation	28,902	-	28,902
Total expenditures	<u>376,386</u>	<u>-</u>	<u>376,386</u>
Excess (deficiency) of revenues over expenditures	<u>(68,847)</u>	<u>-</u>	<u>(68,847)</u>
Other sources (uses):			
Operating transfers in	<u>65,600</u>	<u>-</u>	<u>65,600</u>
Net change in fund balances	(3,247)	-	(3,247)
Fund balances at beginning of year	<u>176,661</u>	<u>9,175</u>	<u>185,836</u>
Fund balances at end of year	<u>\$ 173,414</u>	<u>\$ 9,175</u>	<u>\$182,589</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

Nonmajor Special Revenue Funds

Criminal Court Fund

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

Larto-Mayna Recreation Fund

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

Maitland Recreation Fund

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

Section 8 Fund

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

Fire District No. 2 Maintenance Fund

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2020**

ASSETS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Cash and cash equivalents	\$ 123	\$ 70,970	\$ 21,185	\$ 116	\$ 36,962	\$ 129,356
Receivables	3,582	33,730	11,145	-	32,911	81,368
Total assets	\$ 3,705	\$ 104,700	\$ 32,330	\$ 116	\$ 69,873	\$ 210,724
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 9,993	\$ 1,378	\$ 390	\$ -	\$ 1,647	\$ 13,408
Salaries and related payables	1,591	250	-	-	-	1,841
Total liabilities	11,584	1,628	390	-	1,647	15,249
Deferred inflows:						
Ad valorem taxes and state revenue sharing - unavailable	-	8,122	4,961	-	8,978	22,061
Fund equity - fund balances:						
Restricted	(7,879)	94,950	26,979	116	59,248	173,414
Total fund equity - fund balances	(7,879)	94,950	26,979	116	59,248	173,414
Total liabilities, deferred inflows, and fund equity	\$ 3,705	\$ 104,700	\$ 32,330	\$ 116	\$ 69,873	\$ 210,724

**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, 2020**

	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ -	\$ 30,685	\$ 8,202	\$ -	\$ 29,468	\$ 68,355
Intergovernmental funds:						
Federal funds	-	-	-	165,652	-	165,652
State revenue sharing	-	576	1,025	-	717	2,318
Fire insurance rebate	-	-	-	-	3,330	3,330
Fines and forfeitures	67,732	-	-	-	-	67,732
Use of money and property	-	99	-	-	53	152
Total revenues	<u>67,732</u>	<u>31,360</u>	<u>9,227</u>	<u>165,652</u>	<u>33,568</u>	<u>307,539</u>
Expenditures:						
Current:						
General government:						
Judicial	144,356	-	-	-	-	144,356
Public safety	-	-	-	-	37,476	37,476
Health and welfare	-	-	-	165,652	-	165,652
Culture and recreation	-	20,202	8,700	-	-	28,902
Total expenditures	<u>144,356</u>	<u>20,202</u>	<u>8,700</u>	<u>165,652</u>	<u>37,476</u>	<u>376,386</u>
Excess (deficiency) of revenues over expenditures	<u>(76,624)</u>	<u>11,158</u>	<u>527</u>	<u>-</u>	<u>(3,908)</u>	<u>(68,847)</u>
Other sources (uses):						
Operating transfers in	<u>65,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,600</u>
Net change in fund balances	(11,024)	11,158	527	-	(3,908)	(3,247)
Fund balances at beginning of year	<u>3,145</u>	<u>83,792</u>	<u>26,452</u>	<u>116</u>	<u>63,156</u>	<u>176,661</u>
Fund balances at end of year	\$ (7,879)	\$ 94,950	\$ 26,979	\$ 116	\$ 59,248	\$ 173,414

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020**

	HOSPITAL DISTRICT NO. 1 BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
ASSETS			
Cash and cash equivalents	\$ 5,443	\$ 3,732	\$ 9,175
LIABILITIES AND FUND EQUITY			
Liabilities	\$ -	\$ -	\$ -
Fund equity - fund balances:			
Restricted	5,443	3,732	9,175
Total liabilities and fund equity	<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
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2020**

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 of her office.

Harold Sones, President	\$ 19,200
Jerel Evans, Vice President	14,400
Johnnie Adams	12,697
Rickie Crumpton	14,400
Judy Duhon	1,703
Jeffery Estes	12,697
Libby Ford	1,703
Debra Hawkins	14,400
Addie Glen McCormack	12,194
Delores McEntyre	1,703
Brady Nelson	12,697
Ben Otwell	1,703
Jackie Paulk	1,703
Rodney Sones	12,697
Total	<u>\$ 133,897</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS AND OTHER PAYMENTS TO
AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Patti Mizell, Secretary-Treasurer

Salary	\$ 33,280
Benefits:	
Medicare	466
Retirement	4,160
Total	<u>\$ 37,906</u>

Wayne Spence, Librarian

Salary	\$ 51,400
Benefits:	
Medicare	745
Retirement	6,297
Travel:	
Lodging	351
Meals	18
Travel	1,132
Total	<u>\$ 59,943</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020**

	First Six Month Period Ended <u>06/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts From:		
Catahoula Sheriff, Criminal Fines - Other	\$ 34,512	\$ 44,288
Total Receipts	<u>\$ 34,512</u>	<u>44,288</u>

Other Reports



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide; the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Catahoula Parish Police Jury (the Police Jury), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements, and have issued our report thereon dated December 2, 2021.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Catahoula Parish Police Jury
Harrisonburg, Louisiana
Independent Auditor's Report - GAGAS
December 31, 2020

Purpose of this Report

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

BOSCH & STATHAM, LLC



Ruston, Louisiana
December 2, 2021

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

A. SUMMARY OF AUDITOR'S RESULTS

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

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings are reported.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

2019-001 Noncompliance with Parish Transportation Act

This finding is resolved.