

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

---

---

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2018**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**TABLE OF CONTENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

<b>CONTENTS</b>	
	Page
<b>REQUIRED SUPPLEMENTAL INFORMATION (PART I)</b>	
Management's Discussion and Analysis	1-7
<b>INDEPENDENT AUDITOR'S REPORT</b>	
	8-11
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
Statement of Net Position	13
Statement of Activities	14
<b>FUND FINANCIAL STATEMENTS</b>	
Governmental Funds:	
Balance Sheet	15
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures, and Changes in Fund Balances	17-18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	19
Fiduciary Fund - Agency Fund - Statement of Net Position	20
Notes to Financial Statements	21-56
<b>REQUIRED SUPPLEMENTAL INFORMATION (PART II)</b>	
Budgetary Comparison Information - Major Funds	57-63
Supplemental Information Required by GASB No. 68 - PERS	64
Supplemental Information Required by GASB No. 68 - Registrar of Voters	65
Supplemental Information Required by GASB No. 68 - District Attorney	66
<b>OTHER SUPPLEMENTAL SCHEDULES</b>	
Nonmajor Governmental Funds:	
Combining Balance Sheet	68
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	69
Special Revenue Funds:	
Fund Descriptions	70
Combining Balance Sheet	71
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	72
Debt Service Funds:	
Fund Descriptions	73
Combining Balance Sheet	74
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	75
Schedule of Compensation Paid Police Jurors	76
Schedule of Compensation, Benefits, Reimbursements, or Other Payments to Agency Head	77
<b>OTHER REPORTS</b>	
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 <i>Government Auditing Standards</i>	79-80
Schedule of Findings	81-83
Management Letter	84-85
Statewide Agreed-Upon Procedures Representation Letter	86-89
Independent Accountant's Report on Applying Agreed-Upon Procedures	90-102
Management's Corrective Action Plan	103

**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**

Catahoula Parish Police Jury  
Harrisonburg, Louisiana  
Management's Discussion and Analysis  
December 31, 2018 (Unaudited)

Our discussion and analysis of Catahoula Parish Police Jury's financial performance provides an overview of the Police Jury's financial activities for the year ended December 31, 2018.

***Financial Highlights.*** Our financial statements provide these insights into the results of this year's operations:

Total spending for all our governmental activities was \$4,007,369 for the year. The Police Jury's property and sales taxes of \$2,453,179 were below net costs of \$3,135,975 by \$682,796 (after deducting restricted grants and fees charged to users) of activities. See detailed information in Table 2 below.

Governmental activities reported a decrease in net position of \$248,889, or 3 percent. The police jury has strived to maximize revenues and decrease expenses as much as possible to improve its financial condition.

***Using this Annual Report.*** The Police Jury's annual report consists of a series of financial statements that show information for the Police Jury as a whole, and for its funds. The statement of net position and the statement of activities provide information about the activities of the Police Jury as a whole and present a longer-term view of the Police Jury's finances. Our fund financial statements are included later in this report. For our governmental activities, these statements tell how we financed our services in the short term as well as what remains for future spending. Fund statements also may give you some insights into the Police Jury's overall financial health. Fund financial statements also report the Police Jury's operations in more detail than the government-wide financial statements by providing information about the Police Jury's most significant funds: the General Fund, Road and Bridge, Hard Surfacing, Sanitation, Library, and Health Unit.

Our auditors have provided assurance in their independent auditor's report, located immediately following this management's discussion and analysis, that the basic financial statements, after considering the fact that certain component units are not included, are fairly stated. Varying degrees of assurance are being provided by the auditors regarding the required supplemental information and the supplemental information. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of this report.

***The Statement of Net Position and the Statement of Activities.*** Our analysis of the Police Jury as a whole begins with the government-wide financial statements. One of the most important questions asked about the Police Jury is, "Is the Police Jury as a whole better off or worse off financially as a result of the year's activities?" The statement of net position and the statement of activities, which appear first in the Police Jury's financial statements, report information on the Police Jury as a whole and its activities in a way that helps you answer this question. We prepare these statements to include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Management's Discussion and Analysis  
December 31, 2018 (Unaudited)

These two statements report the Police Jury's net position, the difference between assets and liabilities, as reported in the statement of net position as one way to measure the Police Jury's financial health, or financial position. Over time, increases or decreases in the Police Jury's net position as reported in the statement of activities are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses is the Police Jury's operating results. However, the Police Jury's goal is to provide services to our citizens—not to generate profits as commercial entities do. One must consider many other nonfinancial factors, such as the quality of health and welfare services provided to parish citizens and the condition of roads, bridges, and drainage systems to assess the overall health of the Police Jury.

The statement of net position and statement of activities report the governmental activities of the Police Jury, which include most of the Police Jury's services, including public works and health and welfare services. Property taxes, sales taxes, and state and federal grants finance most of these activities.

***The Governmental Fund Financial Statements.*** The Police Jury's fund financial statements, which begin on page 16, provide detailed information about the most significant funds—not the Police Jury as a whole. Some funds are required to be established by state law or by bond covenants. However, the Police Jury establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

***Governmental Funds.*** Most of the Police Jury's services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the Police Jury's operations and the services it provides.

Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Police Jury's programs. We describe the differences between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in the reconciliations on pages 16 and 19.

***The Police Jury as a Whole.*** The Police Jury's net position was \$9,197,508 at December 31, 2018. Of this amount, \$1,020,221 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Police Jury's ability to use those net position for day-to-day operations. Our analysis below focuses on the net position (table 1) and change in net position (table 2) of the Police Jury's governmental activities.

**Table 1**  
**Net Position**  
**Governmental Activities**

	<u>2018</u>	<u>2017</u>
Current and other assets	<b>\$ 2,713,305</b>	\$ 2,712,505
Capital assets (net)	<b>6,652,656</b>	7,018,172
Net pension asset	<b>72,971</b>	-
Total assets	<u><b>9,438,932</b></u>	<u>9,730,677</u>
Deferred outflows	<u><b>185,060</b></u>	<u>300,860</u>
Current and other liabilities	<b>114,809</b>	142,325
Long-term liabilities	<b>83,119</b>	365,216
Total liabilities	<u><b>197,928</b></u>	<u>507,541</u>
Deferred inflows	<u><b>228,556</b></u>	<u>77,601</u>
Net assets:		
Net investment in capital assets	<b>6,652,656</b>	6,935,172
Restricted	<b>1,524,631</b>	1,790,873
Unrestricted	<b>1,020,221</b>	720,350
Total net position	<u><b>\$ 9,197,508</b></u>	<u>\$ 9,446,395</u>

The results of this year's operations for the primary government as a whole are reported in the statement of activities. Table 2, on the next page, takes the information from that statement and rearranges it slightly so you can see our total revenues for the year.

**Table 2**  
**Changes in Net Position**  
**Governmental Activities**

	<u>2018</u>	<u>2017</u>
<b>Revenues</b>		
<b>Program revenues:</b>		
Charges for services	\$ 235,321	\$ 248,839
Operating grants and contributions	641,577	546,829
<b>General revenues:</b>		
Property taxes	978,866	876,812
Sales taxes	1,474,313	1,430,203
Unrestricted grants and contributions	364,693	277,054
Other general revenues	63,710	114,521
Total revenues	<u>3,758,480</u>	<u>3,494,258</u>
<b>Program expenses</b>		
General government	809,686	929,968
Public safety	350,891	347,241
Public works	2,178,564	1,864,465
Health and welfare	269,724	219,252
Culture and recreation	395,323	374,762
Economic development and assistance	2,684	2,468
Interest expense	497	1,379
Total expenses	<u>4,007,369</u>	<u>3,739,535</u>
Increase (decrease) in net position	<u>\$ (248,889)</u>	<u>\$ (245,277)</u>

**Governmental Activities.** As reported in the statement of activities, the cost of all of our governmental activities this year was \$4,007,369. However, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes was only \$2,453,179 because some of the cost was paid by those who benefited from the programs (\$235,321) or by other governments and organizations who subsidized certain programs with grants and contributions (\$641,577).

In Table 3, we have presented the cost of each of the Police Jury's seven functions—general government, public safety, public works, health and welfare, culture and recreation, economic development and assistance, and interest expense—as well as each program's *net* cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the Police Jury's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Management's Discussion and Analysis  
December 31, 2018 (Unaudited)

**Table 3**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
General government	\$ 809,686	\$ 929,968	\$ 687,045	\$ 744,085
Public safety	350,891	347,241	182,139	208,644
Public works	2,178,564	1,864,465	1,876,023	1,594,606
Health and welfare	269,724	219,252	58,299	49,431
Culture and recreation	395,323	374,762	323,784	343,254
Economic development and assistance	2,684	2,468	2,684	2,468
Interest expense	497	1,379	497	1,379
Totals	<b>\$ 4,007,369</b>	<b>\$ 3,739,535</b>	<b>\$ 3,130,471</b>	<b>\$ 2,943,867</b>

**The Police Jury's Funds.** As we noted earlier, the Police Jury uses funds to help it control and manage money for particular purposes. Looking at funds helps you consider whether the Police Jury is being accountable for the resources taxpayers and others provide to it but may also give you more insight into the Police Jury's overall financial health.

As the Police Jury completed this year, our governmental funds reported a combined fund balance of \$2,381,443 which is a decrease of \$52,807 or 2 percent from last year.

The General Fund is our principal operating fund. The fund balance in the General fund decreased \$75,051 or 11% to \$585,680.

The Road and Bridge Fund accounts for funds used to maintain the parish roads and bridges. This fund showed an increase of \$32,621 to \$93,706.

The Hard Surfacing Fund accounts for the repair of streets. This fund showed an increase of \$12,511 or 5% to \$255,558.

The Sanitation Fund accounts for parish garbage collection and disposal operations. This fund showed a decrease of \$105,195 or 68% to \$50,605. Garbage collection costs increased to \$636,048 from \$583,044.

## Management's Discussion and Analysis

December 31, 2018 (Unaudited)

**General Fund Budgetary Highlights.** Over the course of the year, the Police Jury revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. A schedule showing the Police Jury's original and final budget amounts compared with amounts actually paid and received is provided later in this report.

There were no significant revisions made to the 2018 original budgets.

There was no significant overall budget to actual variances.

**Capital Assets.** At December 31, 2018, the Police Jury had \$6,652,656 invested in a broad range of capital assets, including land, buildings, furniture and equipment and infrastructure assets such as roads and bridges. This amount represents a net decrease (including additions, deductions, and depreciation) of \$365,516 or 5%, from last year.

### Capital Assets

	<u>2018</u>	<u>2017</u>
Land	\$ 125,385	\$ 125,385
Infrastructure - roads and bridges	12,253,294	12,239,619
Buildings	2,996,128	2,996,128
Improvements	3,043,207	3,043,207
Equipment	1,104,628	1,209,256
Heavy machinery	936,449	1,120,610
Vehicles	493,278	539,880
Books and periodicals	798,721	774,511
Total capital assets, gross	<u>21,751,090</u>	<u>22,048,596</u>
Less accumulated depreciation	<u>(15,098,434)</u>	<u>(15,030,424)</u>
Total capital assets, net	<u>\$ 6,652,656</u>	<u>\$ 7,018,172</u>

For further information on capital assets, see Note 5 of the notes to the financial statements.

**Long-term obligations.** Series 2014 bonds of \$325,000 were issued during 2014 to finance the rehabilitation of the courthouse roof. These bonds were paid off during the year.

Other obligations include accrued vacation pay. We present more detailed information about our long-term obligations in Note 6 of the notes to the financial statements.

## Management's Discussion and Analysis

December 31, 2018 (Unaudited)

***Economic Factors and Next Year's Budgets and Rates.*** Our elected and appointed officials and citizens considered many factors when setting the Police Jury's 2019 budget and tax rates. One of the most important factors affecting the budget is our ad valorem and sales tax collections. We have budgeted very little change in ad valorem and sales tax collections from 2018 to 2019. Approximately 66% of total revenue is from ad valorem and sales taxes. We have projected a slight increase in net position for the 2019 budget year.

***Contacting the Police Jury's Financial Management.*** Our financial report is designed to provide our citizens, taxpayers, parents, students, and investors and creditors with a general overview of the Police Jury's finances and to show the Police Jury's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, contact Patti Mizell, Secretary-Treasurer, at the Catahoula Parish Police Jury, P.O. Box 258, Harrisonburg, Louisiana 71340, telephone number (318) 744-5435.



## INDEPENDENT AUDITOR'S REPORT

The 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 Catahoula Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Catahoula Parish Police Jury's 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 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 or 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, liabilities, 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 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 do not present fairly the financial position of the aggregate discretely presented component units of the Police Jury, as of December 31, 2018, 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 Police Jury as of December 31, 2018, and the respective changes in financial position thereof 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 Police Jury, as of December 31, 2018, and the respective changes in financial position thereof 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 management's discussion and analysis (pages 1-7), budgetary comparison information (pages 57-63), the schedule of employer's proportionate share of liability and the schedule of employer's contributions (pages 64-66) be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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.

### *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 financial statements. The combining fund financial statements; the schedule of compensation paid to police jurors; and the schedule of compensation, benefits, reimbursements, or other payments to agency head are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining nonmajor fund financial statements; the schedule of compensation paid to police jurors; and the schedule of compensation, benefits, reimbursements, or other payments to 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements; the schedule of compensation paid police jurors; the schedule of compensation, benefits, reimbursements, or other payments to agency head are fairly stated in all material respects in relation to the financial statements as a whole.

Catahoula Parish Police Jury  
Harrisonburg, Louisiana  
Independent Auditor's Report  
December 31, 2018

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2019, 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 Police Jury's internal control over financial reporting and compliance.

BOSCH & STATHAM, LLC



Ruston, Louisiana  
June 28, 2019

## **Basic Financial Statements**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL ACTIVITIES  
STATEMENT OF NET POSITION  
AS OF DECEMBER 31, 2018**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,622,708
Cash restricted for debt service	9,175
Receivables	965,032
Due from other funds	116,390
Capital assets, net of accumulated depreciation	6,652,656
Net pension asset	72,971
<b>TOTAL ASSETS</b>	<b>9,438,932</b>
<b>DEFERRED OUTFLOWS</b>	
Deferred outflows - pension related	185,060
<b>LIABILITIES</b>	
Accounts, salaries and other payables	114,809
Compensated absences	37,807
Net pension liability	45,312
<b>TOTAL LIABILITIES</b>	<b>197,928</b>
<b>DEFERRED INFLOWS</b>	
Deferred inflows - pension related	228,556
<b>NET POSITION</b>	
Net investment in capital assets	6,652,656
Restricted net position	1,524,631
Unrestricted net position	1,020,221
<b>TOTAL NET POSITION</b>	<b>\$ 9,197,508</b>

*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, 2018

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	\$ 809,686	\$ 105,996	\$ 16,645	\$ -	\$ (687,045)
Public safety	350,891	122,555	46,197	-	(182,139)
Public works	2,178,564	-	302,541	-	(1,876,023)
Health and welfare	269,724	-	211,425	-	(58,299)
Culture and recreation	395,323	6,770	64,769	-	(323,784)
Economic development and assistance	2,684	-	-	-	(2,684)
Interest expense	497	-	-	-	(497)
Total governmental activities	<u>\$ 4,007,369</u>	<u>\$ 235,321</u>	<u>\$ 641,577</u>	<u>\$ -</u>	<u>(3,130,471)</u>

General revenues:

Property taxes	978,866
Sales and use taxes	1,474,313
Other taxes, penalties and interest	3,679
Grants and contributions not restricted to specific programs	364,693
Unrestricted investment earnings	3,282
Gain (loss) on sale of capital assets	(1,431)
Proceeds from insurance	4,820
Other	53,360
Total general revenues	<u>2,881,582</u>
<b>Change in net position</b>	<u>(248,889)</u>
Net position at beginning of year	<u>9,446,397</u>
<b>Net position at end of year</b>	<u>\$ 9,197,508</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, 2018

ASSETS	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Cash and cash equivalents	\$ 249,633	\$ 66,631	\$ 207,825	\$ 12,536	\$ 351,540	\$ 521,573	\$ 212,970	\$ 1,622,708
Cash restricted for debt service	-	-	-	-	-	-	9,175	9,175
Receivables	497,254	23,911	-	-	304,118	75,873	63,876	965,032
Due from other funds	4,720	12,690	63,752	38,069	-	-	-	119,231
Total assets	<u>\$ 751,607</u>	<u>\$ 103,232</u>	<u>\$ 271,577</u>	<u>\$ 50,605</u>	<u>\$ 655,658</u>	<u>\$ 597,446</u>	<u>\$ 286,021</u>	<u>\$ 2,716,146</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$ 52,126	\$ 4,897	\$ 14,700	\$ -	\$ 14,788	\$ 5,395	\$ 5,784	\$ 97,690
Salaries and related payables	13,330	1,788	1,319	-	-	-	682	17,119
Due to other funds	-	2,841	-	-	-	-	-	2,841
Total liabilities	<u>65,456</u>	<u>9,526</u>	<u>16,019</u>	<u>-</u>	<u>14,788</u>	<u>5,395</u>	<u>6,466</u>	<u>117,650</u>
Deferred inflows:								
Ad valorem taxes and state revenue sharing - unavailable	100,471	-	-	-	76,614	19,151	20,816	217,052
Total deferred inflows	<u>100,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,614</u>	<u>19,151</u>	<u>20,816</u>	<u>217,052</u>
Fund equity - fund balances:								
Restricted	-	93,706	255,558	50,605	564,256	572,900	258,739	1,795,764
Unassigned	585,680	-	-	-	-	-	-	585,680
Total fund equity - fund balances	<u>585,680</u>	<u>93,706</u>	<u>255,558</u>	<u>50,605</u>	<u>564,256</u>	<u>572,900</u>	<u>258,739</u>	<u>2,381,444</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 751,607</u>	<u>\$ 103,232</u>	<u>\$ 271,577</u>	<u>\$ 50,605</u>	<u>\$ 655,658</u>	<u>\$ 597,446</u>	<u>\$ 286,021</u>	<u>\$ 2,716,146</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, 2018**

---

Total fund balances - governmental funds	\$ 2,381,444
Amounts reported for governmental activities in the statement of net position are different because:	
Assets not for financial resources:	
Capital assets	6,652,656
Net pension asset	72,971
Revenues that do not provide current financial resources are deferred in the funds, but are recognized for government-wide reporting.	
	217,052
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	185,060
Deferred inflows	(228,556)
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	(45,312)
Net position of governmental activities	<u>\$ 9,197,508</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, 2018**

	<b>GENERAL</b>	<b>ROAD AND BRIDGE</b>	<b>HARD SURFACING</b>	<b>SANITATION</b>	<b>LIBRARY</b>	<b>HEALTH UNIT</b>	<b>OTHER GOVERN- MENTAL FUNDS</b>	<b>TOTAL GOVERN- MENTAL FUNDS</b>
Revenues:								
Taxes:								
Ad valorem	\$ 418,962	\$ -	\$ -	\$ -	\$ 314,856	\$ 78,709	\$ 58,686	\$ 871,213
Sales and use	-	167,536	804,171	502,606	-	-	-	1,474,313
Other taxes, penalties, and interest	3,679	-	-	-	-	-	-	3,679
Licenses and permits	89,281	-	-	-	-	-	-	89,281
Intergovernmental funds:								
Federal funds	5,981	-	-	-	-	-	208,600	214,581
State funds:								
Severance taxes	364,693	-	-	-	-	-	-	364,693
State revenue sharing	15,193	-	-	-	11,355	2,838	647	30,033
Parish transportation	-	172,130	-	-	-	-	-	172,130
Fire insurance rebate	42,613	-	-	-	-	-	3,400	46,013
Other state funds	175,060	3,405	-	-	-	-	-	178,465
Fees, charges and commissions for services	-	-	-	281	6,215	-	-	6,496
Fines and forfeitures	16,715	-	-	-	555	-	122,555	139,825
Use of money and property	471	66	351	121	1,178	820	275	3,282
Other revenues	9,452	18,492	-	-	6,309	226	573	35,052
Donations	-	-	-	-	2,843	-	-	2,843
Total revenues	<u>1,142,100</u>	<u>361,629</u>	<u>804,522</u>	<u>503,008</u>	<u>343,311</u>	<u>82,593</u>	<u>394,736</u>	<u>3,631,899</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Expenditures:								
Current:								
General government:								
Legislative	152,045	-	-	-	-	-	-	152,045
Judicial	71,643	-	-	-	-	-	132,993	204,636
Elections	21,775	-	-	-	-	-	-	21,775
Finance and administrative	44,864	-	-	-	-	-	-	44,864
Other general government	255,669	-	-	-	-	-	-	255,669
Public safety	322,695	-	-	-	-	-	19,599	342,294
Public works	129,295	359,008	809,821	648,203	-	-	-	1,946,327
Health and welfare	6,984	-	-	-	-	50,659	199,023	256,666
Culture and recreation	-	-	-	-	298,758	-	34,691	333,449
Economic development and assistance	2,684	-	-	-	-	-	-	2,684
Debt service	-	-	-	-	-	-	83,497	83,497
Capital outlay	-	-	13,766	-	38,610	-	-	52,376
<b>Total expenditures</b>	<u>1,007,654</u>	<u>359,008</u>	<u>823,587</u>	<u>648,203</u>	<u>337,368</u>	<u>50,659</u>	<u>469,803</u>	<u>3,696,282</u>
Excess (deficiency) of revenues over expenditures	<u>134,446</u>	<u>2,621</u>	<u>(19,065)</u>	<u>(145,195)</u>	<u>5,943</u>	<u>31,934</u>	<u>(75,067)</u>	<u>(64,383)</u>
Other sources (uses):								
Operating transfers in	-	30,000	20,000	40,000	-	-	119,497	209,497
Proceeds from the sale of assets	-	-	6,756	-	-	-	-	6,756
Proceeds from insurance	-	-	4,820	-	-	-	-	4,820
Operating transfers out	<u>(209,497)</u>	-	-	-	-	-	-	<u>(209,497)</u>
<b>Total other sources (uses)</b>	<u>(209,497)</u>	<u>30,000</u>	<u>31,576</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>119,497</u>	<u>11,576</u>
<b>Net change in fund balances</b>	(75,051)	32,621	12,511	(105,195)	5,943	31,934	44,430	(52,807)
Fund balances at beginning of year	<u>660,731</u>	<u>61,085</u>	<u>243,047</u>	<u>155,800</u>	<u>558,313</u>	<u>540,966</u>	<u>214,309</u>	<u>2,434,251</u>
<b>Fund balances at end of year</b>	<u>\$ 585,680</u>	<u>\$ 93,706</u>	<u>\$ 255,558</u>	<u>\$ 50,605</u>	<u>\$ 564,256</u>	<u>\$ 572,900</u>	<u>\$ 258,739</u>	<u>\$ 2,381,444</u>

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

Net change in fund balances - total governmental funds \$ (52,807)

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	52,285
Depreciation expense	(409,614)

The effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position.

Proceeds from the sale of assets	(6,756)
Loss on sale of assets	(1,431)

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	(109,324)
Revenue deferred in the current year fund financial statements	217,051

Governmental funds report the retirement of long-term debt as an expenditure. However, in the government-wide financial statements, that amount representing principal on long-term debt is not treated as an expense but is instead applied against outstanding long-term debt on the Statement of Net Position.

83,000

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.

Change in compensated absences payable	(2,464)
Pension expense	(34,295)
Nonemployer contributions	15,465

Change in net position of governmental activities	<u>\$ (248,890)</u>
---	---------------------

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**FIDUCIARY FUNDS - AGENCY FUNDS  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>OCCUPATIONAL LICENSE</b>	<b>SALES TAX</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash	<u>\$ 4,969</u>	<u>\$ 137,228</u>	<u>\$ 142,197</u>
<b>LIABILITIES</b>			
Due to Other Funds	\$ 4,720	\$ 111,670	\$ 116,390
Due to Others	<u>249</u>	<u>25,558</u>	<u>25,807</u>
Total liabilities:	<u>\$ 4,969</u>	<u>\$ 137,228</u>	<u>\$ 142,197</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**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 12 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, 2018.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**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, 2018**

---

**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 Management's Discussion and Analysis (MD&A), basic financial statements, notes to basic financial statements, and required supplementary information other than the MD&A. The MD&A provides an overview of the financial activities of the police jury. 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, 2018**

---

**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 police jury does not have any 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, 2018**

---

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

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

The Courthouse Roof Rehabilitation Capital Project Fund accounts for the proceeds of the \$325,000 of Certificates of Indebtedness issued July 2014.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**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, 2018, taxes of 36.81 mills were levied on property with assessed valuations totaling \$53,616,904, 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	8.28	8.36	2019
Health Unit	2.07	2.09	2019
District taxes:			
Larto-Mayna Recreation	5.20	5.23	2019
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, 2018**

---

**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 2018 assessed valuation (amounts expressed in thousands):

	2018 Assessed Valuation	Percent of Total Assessed Valuation
Concordia Electric Coop., Inc.	\$ 1,714	3.20%
Columbia Gulf Transmission Co.	736	1.37%
Catahoula Correctional Center	765	1.43%
Southern Heritage Bank	717	1.34%
Tennessee Gas Pipeline Co.	545	1.02%
Entergy Louisiana, LLC	1,050	1.96%
BellSouth Telecommunications, Inc.	475	0.89%
Nutrien AG Solutions, Inc	429	0.80%
Placid Refining Company	398	0.74%
Bunge Corporation	329	0.61%
Total	<u>\$ 7,158</u>	<u>13.36%</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, 2018**

---

**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, 2018**

---

**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, 2018**

---

**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, 2018**

---

**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, 2018**

---

**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, 2018, 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, 2018**

---

**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, 2018, the police jury had cash and cash equivalents (book balances) totaling \$1,774,080, respectively, as follows:

Demand deposits	\$ 1,723,480
Time deposits	50,000
Petty cash	600
Total	<u>1,774,080</u>
Amounts held in agency funds	(142,197)
Total	<u>\$ 1,631,883</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, 2018, \$1,363,537 of the police jury's bank balances of \$1,822,289 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 458,752</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>1,363,537</u>
Total balances exposed to custodial credit risk	<u>1,363,537</u>
<b>Total bank balances</b>	<b><u>\$ 1,822,289</u></b>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 3 - RECEIVABLES**

The police jury's receivables of \$965,032 at December 31, 2018, are as follows:

	Taxes	Due From Other Governments		Fines and Forfeitures	Accounts and Other	Total
		Federal	State			
General	\$ 448,637	\$ 8,307	\$ 22,741	\$ -	\$ 17,569	\$ 497,254
Road and Bridge	-	-	15,372	-	8,539	23,911
Library	286,515	-	16,994	26	583	304,118
Health Unit	71,625	-	4,248	-	-	75,873
Other governmental	56,833	-	1,841	4,680	522	63,876
Total primary government	<u>\$ 863,610</u>	<u>\$ 8,307</u>	<u>\$ 61,196</u>	<u>\$ 4,706</u>	<u>\$ 27,213</u>	<u>\$ 965,032</u>

**NOTE 4 - INTERFUND TRANSFERS**

During the year ended December 31, 2018, transfers were made from the General Fund to Criminal Court Fund to supplement operations and from the General Fund to multiple funds as part of the budget.

		Transfers out		
		General	Total	
Transfers in	Hard Surfacing	\$ 20,000	\$ 20,000	
	Sanitation	40,000	40,000	
	Road and Bridge	30,000	30,000	
	Nonmajor	119,497	119,497	
	Total	<u>\$ 209,497</u>	<u>\$ 209,497</u>	
		Due To		
		Road & Bridge	Agency Funds	Total
Due From	General	\$ -	\$ 4,720	\$ 4,720
	Hardsurfacing	2,841	60,911	63,752
	Sanitation	-	38,069	38,069
	Road & Bridge	-	12,690	12,690
	Total	<u>\$ 2,841</u>	<u>\$ 116,390</u>	<u>\$ 119,231</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 5 - CAPITAL ASSETS**

The police jury's capital asset and depreciation activity as of and for the year ended December 31, 2018, is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital assets not being depreciated:</b>				
Land	\$ 125,385	\$ -	\$ -	\$ 125,385
Total capital assets not being depreciated	<u>125,385</u>	<u>-</u>	<u>-</u>	<u>125,385</u>
<b>Capital assets being depreciated:</b>				
Infrastructure - roads and bridges	12,239,619	13,675	-	12,253,294
Buildings	2,996,128	-	-	2,996,128
Improvements	3,043,207	-	-	3,043,207
Equipment	1,209,256	-	(104,628)	1,104,628
Heavy equipment	1,120,610	-	(184,161)	936,449
Vehicles	539,880	-	(46,602)	493,278
Books and periodicals	774,511	38,610	(14,400)	798,721
Total capital assets being depreciated	<u>21,923,211</u>	<u>52,285</u>	<u>(349,791)</u>	<u>21,625,705</u>
<b>Less accumulated depreciation for:</b>				
Infrastructure - roads and bridges	8,837,125	134,345	-	8,971,470
Buildings	2,622,123	18,622	-	2,640,745
Improvements	504,184	100,956	-	605,140
Equipment	1,104,771	27,293	(101,060)	1,031,004
Heavy equipment	848,638	55,949	(184,161)	720,426
Vehicles	434,056	34,693	(41,983)	426,766
Books and periodicals	679,527	37,756	(14,400)	702,883
Total accumulated depreciation	<u>15,030,424</u>	<u>409,614</u>	<u>(341,604)</u>	<u>15,098,434</u>
<b>Total capital assets being depreciated, net</b>	<u>6,892,787</u>	<u>(357,329)</u>	<u>(8,187)</u>	<u>6,527,271</u>
<b>Total capital assets, net</b>	<u>\$ 7,018,172</u>	<u>\$ (357,329)</u>	<u>\$ (8,187)</u>	<u>\$ 6,652,656</u>

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

General government	\$ 92,528
Public safety	10,803
Public works	231,351
Health and welfare	13,058
Culture and recreation	61,874
	<u>\$409,614</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 6 - LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2018:

	<b>Certificates of Indebtedness</b>	<b>Compensated Absences</b>	<b>Net Pension Liability (Asset)</b>
Balance, beginning of year	\$ 83,000	\$ 35,343	\$ 254,074
Additions	-	25,259	-
Deductions	(83,000)	(31,756)	(281,733)
Adjustments	-	8,961	-
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ 37,807</b>	<b>\$ (27,659)</b>

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 asset of (\$72,971) of the Parochial Employees' Retirement System less the net pension liability of \$28,161 and \$17,151 of the Registrar of Voters Retirement System and of the 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	\$ 1,201,050	\$ 1,217,151	\$ (16,101)
Sanitation	\$ 640,700	\$ 648,203	\$ (7,503)
Health Unit	48,250	50,659	(2,409)

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS**

**Parochial Employees' Retirement System of Louisiana (System)**

*Plan Description*

The Catahoula Parish Police Jury contributes to the Parochial Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. All permanent employees working at least 28 hours per week are eligible to participate in the System. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS. Section 1901 through 2025 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:1901-2025) and other general laws of the State of Louisiana govern PERS.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

Any member of Plan A who was hired prior to January 1, 2007, can retire providing he/she meets one of the following criteria:

1. Any age after 30 years of creditable service.
2. Age 55 after 25 years of creditable service.
3. Age 60 after 10 years of creditable service.
4. Age 65 after seven years creditable service.

Eligibility for retirement for Plan A members hired on or after January 1, 2007 is as follows:

1. Age 55 after 30 years of creditable service.
2. Age 62 after 10 years of creditable service.
3. Age 67 after seven years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the employee's final average compensation multiplied by his or her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2018, the Catahoula Parish Police Jury's total payroll for all employees was \$686,692. Total covered payroll was \$595,976. Covered payroll refers to all compensation paid by the Catahoula Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Parochial Employees Retirement System of Louisiana, 7509 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361, or by visiting the System's website [www.persla.org](http://www.persla.org).

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2018, the actual employer contribution rate was 11.50% for Plan A, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Under Plan A, members are required by state statute to contribute 9.50% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Catahoula Parish Police Jury to the System monthly. The Catahoula Parish Police Jury's contributions to the System under Plan A for the year ending December 31, 2018 were \$68,183.

*Pension Liabilities (Assets), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2018, the Employer reported an asset of (\$72,971) for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of December 31, 2017 and the total pension liability (asset) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date. The Catahoula Parish Police Jury's proportion of the Net Pension Liability (Asset) was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018, the Police Jury's proportion was 0.098310%, which was a decrease of 0.00392% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2018, the Catahoula Parish Police Jury recognized pension expense of \$91,449 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$68,224). Total pension expense for the Catahoula Parish Police Jury for the year ended December 31, 2018 was \$23,225.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

At December 31, 2018, the Catahoula Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 47,236
Changes in assumption	92,100	-
Net difference between projected and actual earnings on pension plan investments	-	168,584
Changes in employer's portion of beginning net pension liability	934	1,267
Differences between employer contributions and proportionate share of employer contributions	-	363
Subsequent measurement contributions	68,182	-
<b>Total</b>	<b>\$ 161,216</b>	<b>\$ 217,450</b>

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense (revenue) as follows:

Year ended December 31,	
2018	\$ 11,037
2019	(11,436)
2020	(57,198)
2021	(66,820)

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability (asset) as of December 31, 2017, are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75% (net of investment expense, including inflation)
Expected remaining service lives	4 years
Projected salary increases	5.25% (2.75% merit, 2.50% inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality rates	RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The discount rate used to measure the total pension liability (asset) was 6.75% for Plan A and 6.75% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real Assets	2%	0.12%
Totals	100%	5.62%
Inflation		2.00%
Expected arithmetic nominal return		7.62%

*Discount Rate*

The discount rate used to measure the total pension liability (asset) was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

*Sensitivity of the Catahoula Parish Police Jury's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate*

The following presents the Catahoula Parish Police Jury's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75%, as well as what the Police Jury's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease (5.75%)	Current Discount Rate (6.75%)	1.0% Increase (7.75%)
Employer's proportionate share of net pension liability (asset)	\$ 359,774	(\$ 72,971)	(\$ 458,301)

*Payables to the Pension Plan*

These financial statements do not include a payable to the pension plan.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 RETIREMENT SYSTEMS (CONTINUED)**

*Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at [www.persla.org](http://www.persla.org).

**Registrar of Voters Employees' Retirement System of Louisiana (System)**

*Plan Description*

The Catahoula Parish Registrar of Voters contributes to the Registrar of Voters Employees' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on January 1, 1955 by Louisiana Revised Statute 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish.

Any member of the Plan who was hired prior to January 1, 2013, can retire providing he/she meets one of the following criteria:

5. Age 55 after 20 years of creditable service.
6. Age 60 after 10 years of creditable service.
7. Any age after 30 years of creditable service.

Eligibility for retirement for members hired on or after January 1, 2013 is as follows:

4. Age 55 after 30 years of creditable service.
5. Age 60 after 20 years of creditable service.
6. Age 62 after 10 years of creditable service.

The monthly amount of the retirement allowance of any member hired before January 1, 2013, is calculated as 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the numbers of years of creditable service, not to exceed 100% of average annual compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2018, the Catahoula Parish Registrar of Voters' total payroll for all employees was \$13,578. Total covered payroll was \$13,569. Covered payroll refers to all compensation paid by the Catahoula Parish Registrar of Voters to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Registrar of Voters Employees' Retirement System of Louisiana, Post Office Box 57, Jennings, Louisiana 70546, or by calling (800) 810-8515, or by visiting the System's website [www.larovers.com](http://www.larovers.com).

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2018, the actual employer contribution rate was 17.00%, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Plan members are required by state statute to contribute 7.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Catahoula Parish Registrar of Voters to the System monthly. The Catahoula Parish Registrar of Voters' contributions to the System for the year ending December 31, 2018 were \$2,307.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2018, the Employer reported a liability of \$28,161 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Catahoula Parish Registrar of Voter's proportion of the Net Pension Liability was based on a projection of the Registrar of Voters' long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Registrar of Voters' proportion was 0.119300%, which was a decrease of 0.008835% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Catahoula Parish Registrar of Voters recognized pension expense of \$6,453 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$2,073), and adjustments. Total pension expense for the Catahoula Registrar of Voters for the year ended December 31, 2018 was \$6,992.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8- RETIREMENT SYSTEMS (CONTINUED)**

At December 31, 2018, the Catahoula Parish Registrar of Voters reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 4,297
Changes in assumption	4,613	423
Net difference between projected and actual earnings on pension plan investments	1,692	-
Changes in employer's portion of beginning net pension liability	3,345	1,566
Differences between employer contributions and proportionate share of employer contributions	(1)	103
Subsequent measurement contributions	984	-
Total	\$ 10,633	\$ 6,389

The \$984 reported as deferred outflows of resources related to pensions resulting from the Catahoula Parish Registrar of Voters contributions subsequent to the measurement date will be recognized as a reduction of Net Pension Liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2019	\$ 3,028
2020	879
2021	(712)
2022	69

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018, are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Salary increases	6.00% (2.4% inflation, 3.6% merit)
Mortality rates	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries RP-2000 Disabled Lives Mortality Tables for disabled annuitants
Expected remaining service lives	2018-5 years 2017-5 years 2016-5 years 2015-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.39% for the year ended June 30, 2017. The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2017, were as follows:

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic equities	40.0%	7.50%	3.00%
International equities	20.0	8.50	1.70
Domestic fixed income	12.5	2.50	0.31
International fixed income	10.0	3.50	0.35
Alternative investments	10.0	6.33	0.63
Real estate	7.5	4.50	0.34
Totals	100%		6.33%
Inflation			2.50
Expected arithmetic nominal return			8.83%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Sensitivity of the Catahoula Parish Registrar of Voters' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Catahoula Parish Registrar of Voters' proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Registrar of Voters' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer's proportionate share of net pension liability	\$ 43,191	\$ 28,161	\$ 15,269

*Payables to the Pension Plan*

These financial statements do not include a payable to the pension plan.

*Plan Fiduciary Net Position*

Detailed information about the Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at [www.larover.com](http://www.larover.com).

**District Attorney's Retirement System of Louisiana (System)**

*Plan Description*

The Catahoula Parish Police Jury contributes to the District Attorneys' Retirement System of Louisiana (System) which is a cost sharing multiple employer defined benefit pension plan. The System was established on August 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of Louisiana R.S. 11, Chapter 3 for district attorneys and their assistants in each parish. All persons who are district attorneys of the State of Louisiana or assistant district attorneys in any parish shall become members as a condition of their employment, provided in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

Any member of the Plan who was hired prior to July 1, 1990, and who have elected not to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

8. Age 62 after 10 or more years of creditable service.
9. Age 60 after 18 or more years of creditable service.
10. Age 55 after 23 or more years of creditable service.
11. Any age after 30 or more years of creditable service.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to three percent of the employee's final compensation for each year of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

Any member of the Plan who was hired after to July 1, 1990, or who have elected to be covered under the new provisions, are eligible to receive normal retirement benefit if one of the following criteria is met:

1. Age 60 after 10 or more years of creditable service.
2. Age 55 after 24 or more years of creditable service.
3. Any age after 30 or more years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of the Plan shall consist of an amount equal to 3.5% of the employee's final compensation multiplied by years of membership service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts. Retirement benefits may not exceed 100% of final average compensation.

The System also provides death and disability benefits. Benefits are established or amended by state statute.

For the year ended December 31, 2018, the Catahoula Parish Police Jury's total payroll for all employees was \$112,123. Total covered payroll was \$33,132. Covered payroll refers to all compensation paid by the Catahoula Parish Police Jury to active employees covered by the Plan.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824, or by visiting the System's website [www.ladars.org](http://www.ladars.org).

*Contributions*

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2018, the actual employer contribution rate was 0.00% for January-June and 1.25% for July-December, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations.

Members are required by state statute to contribute 8.00% of their annual covered salary. The contributions are deducted from the employee's wages or salary and remitted by the Catahoula Parish Police Jury to the System monthly. The Catahoula Parish Police Jury's contributions to the System for the year ending December 31, 2018 were \$207.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2018, the Employer reported a liability of \$17,151 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Catahoula Parish Police Jury's proportion of the Net Pension Liability was based on a projection of the Police Jury's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the Police Jury's proportion was 0.053300%, which was a decrease of 0.003783% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Catahoula Parish Police Jury recognized pension expense of \$5,863 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$1,059.) Total pension expense for the Catahoula Parish Police Jury for the year ended December 31, 2018 was \$4,804.

At December 31, 2018, the Catahoula Parish Police Jury reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 92	\$ 2,492
Changes in assumption	10,403	1,131
Net difference between projected and actual earnings on pension plan investments	1,436	-
Changes in employer's portion of beginning net pension liability	987	953
Differences between employer contributions and proportionate share of employer contributions	86	141
Subsequent measurement contributions	207	-
Total	\$ 13,211	\$ 4,717

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31,	
2019	\$ 3,329
2020	1,533
2021	673
2022	895
2023	1,858
2024	-

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Actuarial Assumptions*

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018, are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.50%, net of investment expense
Salary increases	5.50% (2.40% inflation, 3.10% merit)
Mortality rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using scale Assistance with were selected for employees, annuitants, and beneficiaries.  RP-2000 Disabled Lives Mortality Table (setback 5 years for males and 3 years for females) for disabled annuitants.
Expected remaining service lives	6 years
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009, through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

The long-term expected rate of return on pension plan investments was determined using building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 9.45% for the year ended June 30, 2018. The best estimates of arithmetic real rates of return for each major asset class based on the System’s target asset allocation as of June 30, 2018, were as follows:

Asset Class	Target Allocation	Rates of Return	
		Real	Nominal
Equities	61.72%	10.82%	
Fixed income	28.95%	6.36%	
Alternatives	8.85%	10.50%	
Real estate	0.48%	0.50%	
Totals	100%		6.95%
Inflation			2.50%
Expected arithmetic nominal return			9.45%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System’s actuary. Based on those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

*Sensitivity of the Catahoula Parish Police Jury’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Catahoula Parish Police Jury’s proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the Police Jury’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer’s proportionate share of net pension liability	\$ 46,178	\$ 17,151	(\$ 7,543)

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 8 - RETIREMENT SYSTEMS (CONTINUED)**

*Payables to the Pension Plan*

These financial statements do not include a payable to the pension plan.

*Plan Fiduciary Net Position*

Detailed information about the System's fiduciary net position is available in the separately issued District Attorneys' Retirement System of Louisiana Audit Report at [www.ladars.org](http://www.ladars.org).

**NOTE 9 - 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 10 – CONTINGENCIES AND COMMITMENTS**

At December 31, 2018, the police jury was not involved in any litigation.

**NOTE 11 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 28, 2019, the date on which the financial statements were available to be issued.

**NOTE 12 –NEW ACCOUNTING STANDARDS**

GASB has issued the following statements:

Issued in June of 2015, GASB Statement 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, and GASB Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, aim to improve accounting and financial reporting for OPEB, resulting from a comprehensive review of the effectiveness of existing standards. The requirements of these Statements will improve financial reporting through enhanced note disclosures and schedules of RSI that will be presented by OPEB plans. These Statements establish standards for recognizing and measuring liabilities, deferred outflows and inflows of resources, and expenses/expenditures. GASB 74 is effective for years beginning after May 26, 2016, and GASB 75 is effective for years beginning after June 15, 2017. The Police Jury is not impacted by the provisions of this Statement.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 80, *Blending Requirements for Certain Component Units*—an amendment of GASB Statement No. 14, was issued in January 2016. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Earlier application is encouraged. This statement does not affect the Police Jury’s financial statements.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, was issued in March 2016. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016 and should be applied retroactively. Earlier application is encouraged. This statement does not affect the Police Jury’s financial statements.

GASB Statement No. 82, *Pension Issues*—an amendment of GASB Statements No. 67, No. 68, and No. 73, was issued in March 2016. This Statement clarifies that a deviation, as the term is used in *Actuarial Standards of Practice* issued by the Actuarial Standards Board, from the guidance in an Actuarial Standard of Practice is not considered to be in conformity with the requirements of Statement 67, Statement 68, or Statement 73 for the selection of assumptions used in determining the total pension liability and related measures. This Statement clarifies that payments that are made by an employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements should be classified as plan member contributions for purposes of Statement 67 and as employee contributions for purposes of Statement 68. It also requires that an employer’s expense and expenditures for those amounts be recognized in the period for which the contribution is assessed and classified in the same manner as the employer classifies similar compensation other than pensions (for example, as salaries and wages or as fringe benefits). The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer’s pension liability is measured as of a date other than the employer’s most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged. This statement will not have a significant effect on the Police Jury’s financial statements.

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.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)**

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 is not expected to affect the Police Jury's financial statements.

GASB Statement No. 85, *Omnibus 2017*, was issued in March 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. This statement is not expected to have a significant impact on the Police Jury's financial statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, was issued in May 2017. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. This statement is not expected to affect the Police Jury's financial statements.

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.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)**

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.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, was issued in 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, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**NOTE 12 –NEW ACCOUNTING STANDARDS (CONTINUED)**

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*, was issued in 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, 2018. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

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, 2020. Earlier application is encouraged.

The Police Jury implemented those that are currently required. The Police Jury did not early implement any statements. The Police Jury has not yet evaluated the statements that become effective for future financial statements to determine how the statements will affect reporting of the entity’s financial position and results of operations.

**Required Supplemental Information (Part II)**

CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 400,000	\$ 448,000	\$ 418,962	\$ (29,038)
Other taxes, penalties, and interest	4,000	3,800	3,679	(121)
Licenses and permits	115,000	102,600	89,281	(13,319)
Intergovernmental funds:				
Federal funds	-	-	5,981	5,981
Severance taxes	354,600	292,500	364,693	72,193
State revenue sharing	23,800	15,200	15,193	(7)
Fire insurance rebate	46,200	42,600	42,613	13
Other state funds	127,300	166,750	175,060	8,310
Fines and forfeitures	-	-	16,715	16,715
Use of money and property	700	500	471	(29)
Other revenues	9,800	9,500	9,452	(48)
<b>Total revenues</b>	<u>1,081,400</u>	<u>1,081,450</u>	<u>1,142,100</u>	<u>60,650</u>
Expenditures:				
Current:				
General government:				
Legislative	159,000	152,850	152,045	(805)
Judicial	69,435	70,650	71,643	993
Elections	26,500	21,900	21,775	(125)
Finance and administrative	135,300	138,950	44,864	(94,086)
Other general government	284,500	237,200	255,669	18,469
Public safety	333,000	323,100	322,695	(405)
Public works	100,000	120,600	129,295	8,695
Health and welfare	7,000	7,000	6,984	(16)
Economic development and assistance	2,000	2,000	2,684	684
Debt service	-	-	-	-
Capital outlay	-	800	-	(800)
<b>Total expenditures</b>	<u>1,116,735</u>	<u>1,075,050</u>	<u>1,007,654</u>	<u>(67,396)</u>
Excess (deficiency) of revenues over expenditures	<u>(35,335)</u>	<u>6,400</u>	<u>134,446</u>	<u>128,046</u>
Other sources (uses):				
Operating transfers out	(125,000)	(126,000)	(209,497)	(83,497)
<b>Total other sources (uses)</b>	<u>(125,000)</u>	<u>(126,000)</u>	<u>(209,497)</u>	<u>(83,497)</u>
<b>Net change in fund balances</b>	<u>(160,335)</u>	<u>(119,600)</u>	<u>(75,051)</u>	<u>44,549</u>
Fund balances at beginning of year	230,302	233,210	660,731	427,521
<b>Fund balances at end of year</b>	<u>\$ 69,967</u>	<u>\$ 113,610</u>	<u>\$ 585,680</u>	<u>\$ 472,070</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 163,000	\$ 163,000	\$ 167,536	\$ 4,536
Intergovernmental funds:				
Federal funds	-	3,700	-	(3,700)
Parish transportation	172,000	156,600	172,130	15,530
Other state funds	1,000	2,800	3,405	605
Use of money and property	200	100	66	(34)
Other revenues	-	6,680	18,492	11,812
<b>Total revenues</b>	<u>336,200</u>	<u>332,880</u>	<u>361,629</u>	<u>28,749</u>
Expenditures:				
Current:				
Public works	387,200	366,450	359,008	(7,442)
<b>Total expenditures</b>	<u>387,200</u>	<u>366,450</u>	<u>359,008</u>	<u>(7,442)</u>
Excess (deficiency) of revenues over expenditures	<u>(51,000)</u>	<u>(33,570)</u>	<u>2,621</u>	<u>36,191</u>
Other sources (uses):				
Operating transfers in	20,000	30,000	30,000	-
<b>Total other sources (uses)</b>	<u>20,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>Net change in fund balances</b>	(31,000)	(3,570)	32,621	36,191
Fund balances at beginning of year	35,666	36,374	61,085	24,711
<b>Fund balances at end of year</b>	<u>\$ 4,666</u>	<u>\$ 32,804</u>	<u>\$ 93,706</u>	<u>\$ 60,902</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HARD SURFACING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 780,000	\$ 786,600	\$ 804,171	\$ 17,571
Intergovernmental funds:				
Federal funds	-	2,200	-	(2,200)
Use of money and property	400	350	351	1
<b>Total revenues</b>	<u>780,400</u>	<u>789,150</u>	<u>804,522</u>	<u>15,372</u>
Expenditures:				
Current:				
Public works	822,700	787,150	809,821	22,671
Capital outlay	-	15,800	13,766	(2,034)
<b>Total expenditures</b>	<u>822,700</u>	<u>802,950</u>	<u>823,587</u>	<u>20,637</u>
Excess (deficiency) of revenues over expenditures	<u>(42,300)</u>	<u>(13,800)</u>	<u>(19,065)</u>	<u>(5,265)</u>
Other sources (uses):				
Operating transfers in	20,000	20,000	20,000	-
Proceeds from the sale of assets	-	6,760	6,756	(4)
Proceeds from insurance	-	4,820	4,820	-
<b>Total other sources (uses)</b>	<u>20,000</u>	<u>31,580</u>	<u>31,576</u>	<u>(4)</u>
<b>Net change in fund balances</b>	<u>(22,300)</u>	<u>17,780</u>	<u>12,511</u>	<u>(5,269)</u>
Fund balances at beginning of year	<u>150,700</u>	<u>166,957</u>	<u>243,047</u>	<u>76,090</u>
<b>Fund balances at end of year</b>	<u>\$ 128,400</u>	<u>\$ 184,737</u>	<u>\$ 255,558</u>	<u>\$ 70,821</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - SANITATION FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 482,700	\$ 496,000	\$ 502,606	\$ 6,606
Fees, charges, and commissions for services	-	300	281	(19)
Use of money and property	300	100	121	21
<b>Total revenues</b>	<u>483,000</u>	<u>496,400</u>	<u>503,008</u>	<u>6,608</u>
Expenditures:				
Current:				
Public works	639,600	640,700	648,203	7,503
<b>Total expenditures</b>	<u>639,600</u>	<u>640,700</u>	<u>648,203</u>	<u>7,503</u>
Excess (deficiency) of revenues over expenditures	<u>(156,600)</u>	<u>(144,300)</u>	<u>(145,195)</u>	<u>(895)</u>
Other sources (uses):				
Operating transfers in	40,000	40,000	40,000	-
<b>Total other sources (uses)</b>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>Net change in fund balances</b>	(116,600)	(104,300)	(105,195)	(895)
Fund balances at beginning of year	118,365	118,639	155,800	37,161
<b>Fund balances at end of year</b>	<u>\$ 1,765</u>	<u>\$ 14,339</u>	<u>\$ 50,605</u>	<u>\$ 36,266</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - LIBRARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL BUDGET</u>
Revenues:				
Taxes:				
Ad valorem	\$ 275,000	\$ 350,365	\$ 314,856	\$ (35,509)
Intergovernmental funds:				
State revenue sharing	16,000	11,381	11,355	(26)
Fees, charges, and commissions for services	5,700	5,843	6,215	372
Fines and forfeitures	430	504	555	51
Use of money and property	800	76,139	1,178	(74,961)
Other revenues	1,020	6,306	6,309	3
Donations	1,050	2,660	2,843	183
Total revenues	<u>300,000</u>	<u>453,198</u>	<u>343,311</u>	<u>(109,887)</u>
Expenditures:				
Current:				
Culture and recreation	338,000	302,623	298,758	(3,865)
Capital outlay	47,000	35,489	38,610	3,121
Total expenditures	<u>385,000</u>	<u>338,112</u>	<u>337,368</u>	<u>(744)</u>
Excess (deficiency) of revenues over expenditures	<u>(85,000)</u>	<u>115,086</u>	<u>5,943</u>	<u>(109,143)</u>
<b>Net change in fund balances</b>	<b>(85,000)</b>	<b>115,086</b>	<b>5,943</b>	<b>(109,143)</b>
Fund balances at beginning of year	<u>186,352</u>	<u>185,814</u>	<u>558,313</u>	<u>372,499</u>
<b>Fund balances at end of year</b>	<b><u>\$ 101,352</u></b>	<b><u>\$ 300,900</u></b>	<b><u>\$ 564,256</u></b>	<b><u>\$ 263,356</u></b>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**BUDGETARY COMPARISON INFORMATION - HEALTH UNIT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Ad valorem	\$ 80,000	\$ 83,200	\$ 78,709	\$ (4,491)
Intergovernmental funds:				
State revenue sharing	4,500	2,800	2,838	38
Use of money and property	700	800	820	20
Other revenues	300	200	226	26
Total revenues	<u>85,500</u>	<u>87,000</u>	<u>82,593</u>	<u>(4,407)</u>
Expenditures:				
Current:				
Health and welfare	<u>41,100</u>	<u>48,250</u>	<u>50,659</u>	<u>2,409</u>
Total expenditures	<u>41,100</u>	<u>48,250</u>	<u>50,659</u>	<u>2,409</u>
Excess (deficiency) of revenues over expenditures	<u>44,400</u>	<u>38,750</u>	<u>31,934</u>	<u>(6,816)</u>
<b>Net change in fund balances</b>	44,400	38,750	31,934	(6,816)
Fund balances at beginning of year	<u>475,100</u>	<u>476,947</u>	<u>540,966</u>	<u>64,019</u>
<b>Fund balances at end of year</b>	<u>\$ 519,500</u>	<u>\$515,697</u>	<u>\$572,900</u>	<u>\$ 57,203</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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, 2018, 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.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG , LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - PERS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Schedule of Employer's Share of Net Pension Liability (Asset)**

<b>Year</b>	<b>Employer's Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</b>
2015	0.971520%	\$ 26,562	\$ 492,995	5.39%	99.15%
2016	0.859840%	\$ 226,335	\$ 492,995	45.91%	92.23%
2017	1.022330%	\$ 210,550	\$ 606,299	34.73%	94.15%
2018	0.098310%	\$ (72,971)	\$ 605,113	-12.06%	101.98%

**Schedule of Employer Contributions**

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
2015	\$ 71,485	\$ 71,485	\$ -	\$ 492,995	14.50%
2016	\$ 78,819	\$ 78,819	\$ -	\$ 606,299	13.00%
2017	\$ 75,640	\$ 75,640	\$ -	\$ 605,113	12.50%
2018	\$ 68,183	\$ 68,183	\$ -	\$ 595,976	11.44%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG , LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - REGISTRAR OF VOTERS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Schedule of Employer's Share of Net Pension Liability (Asset)**

<b>Year</b>	<b>Employer's Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</b>
2015	0.110180%	\$ 27,189	\$ 13,545	200.73%	76.86%
2016	0.117386%	\$ 33,308	\$ 16,126	206.55%	73.98%
2017	0.128141%	\$ 28,128	\$ 17,549	160.28%	80.51%
2018	0.119300%	\$ 28,161	\$ 16,554	170.00%	80.57%

**Schedule of Employer Contributions**

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
2015	\$ 3,285	\$ 3,285	\$ -	\$ 14,076	23.34%
2016	\$ 3,729	\$ 3,729	\$ -	\$ 17,549	21.25%
2017	\$ 3,247	\$ 3,247	\$ -	\$ 17,549	18.50%
2018	\$ 2,307	\$ 2,307	\$ -	\$ 13,569	17.00%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG , LOUISIANA  
SUPPLEMENTAL INFORMATION REQUIRED BY GASB NO. 68 - DISTRICT ATTORNEY  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**Schedule of Employer's Share of Net Pension Liability (Asset)**

<b>Year</b>	<b>Employer's Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll</b>	<b>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</b>
2015	0.046844%	\$ 2,523	\$ 30,732	8.21%	98.56%
2016	0.050803%	\$ 9,724	\$ 30,732	31.64%	95.09%
2017	0.057081%	\$ 15,396	\$ 31,532	48.83%	93.57%
2018	0.053300%	\$ 17,151	\$ 33,132	52.00%	92.92%

**Schedule of Employer Contributions**

<b>Year</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Contributions as a Percentage of Covered Employee Payroll</b>
2015	\$ 1,613	\$ 1,613	\$ -	\$ 30,732	5.25%
2016	\$ 538	\$ 538	\$ -	\$ 30,732	1.75%
2017	\$ -	\$ -	\$ -	\$ 32,732	0.00%
2018	\$ 207	\$ 207	\$ -	\$ 33,132	0.63%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

## **Other Supplemental Schedules**

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>ASSETS</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
Cash and cash equivalents	\$ 212,970	\$ 9,175	\$222,145
Receivables	<u>63,876</u>	<u>-</u>	<u>63,876</u>
Total assets	<u>\$ 276,846</u>	<u>\$ 9,175</u>	<u>\$286,021</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 5,784	\$ -	\$ 5,784
Salaries and related payables	<u>682</u>	<u>-</u>	<u>682</u>
Total liabilities	<u>6,466</u>	<u>-</u>	<u>6,466</u>
Deferred inflows:			
Ad valorem taxes - unavailable	<u>20,816</u>	<u>-</u>	<u>20,816</u>
Total deferred infows	<u>20,816</u>	<u>-</u>	<u>20,816</u>
Fund equity - fund balances:			
Restricted	<u>249,564</u>	<u>9,175</u>	<u>258,739</u>
Total fund equity - fund balances	<u>249,564</u>	<u>9,175</u>	<u>258,739</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 276,846</u>	<u>\$ 9,175</u>	<u>\$286,021</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, 2018**

	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>TOTAL</b>
Revenues:			
Taxes:			
Ad valorem	\$ 58,686	\$ -	\$ 58,686
Intergovernmental funds:			
Federal funds	208,600	-	208,600
State revenue sharing	647	-	647
Fire insurance rebate	3,400	-	3,400
Fines and forfeitures	122,555	-	122,555
Use of money and property	275	-	275
Other revenues	573	-	573
Total revenues	<u>394,736</u>	<u>-</u>	<u>394,736</u>
Expenditures:			
Current:			
General government:			
Judicial	132,993	-	132,993
Public safety	19,599	-	19,599
Health and welfare	199,023	-	199,023
Culture and recreation	34,691	-	34,691
Debt service	-	83,497	83,497
Total expenditures	<u>386,306</u>	<u>83,497</u>	<u>469,803</u>
Excess (deficiency) of revenues over expenditures	<u>8,430</u>	<u>(83,497)</u>	<u>(75,067)</u>
Other sources (uses):			
Operating transfers in	36,000	83,497	119,497
Total other sources (uses)	<u>36,000</u>	<u>83,497</u>	<u>119,497</u>
<b>Net change in fund balances</b>	44,430	-	44,430
Fund balances at beginning of year	205,134	9,175	214,309
<b>Fund balances at end of year</b>	<u>\$ 249,564</u>	<u>\$ 9,175</u>	<u>\$258,739</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**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, 2018**

<b>ASSETS</b>	<b>CRIMINAL COURT</b>	<b>LARTO- MAYNA RECREATION</b>	<b>MAITLAND RECREATION</b>	<b>SECTION 8</b>	<b>FIRE DISTRICT NO. 2 MAINTENANCE</b>	<b>TOTAL</b>
Cash and cash equivalents	\$ 27,429	\$ 58,734	\$ 16,081	\$ 116	\$ 110,610	\$ 212,970
Receivables	5,202	25,000	10,024	-	23,650	63,876
Total assets	<u>\$ 32,631</u>	<u>\$ 83,734</u>	<u>\$ 26,105</u>	<u>\$ 116</u>	<u>\$ 134,260</u>	<u>\$ 276,846</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$ 1,913	\$ 1,175	\$ 349	\$ -	\$ 2,347	\$ 5,784
Salaries and related payables	682	-	-	-	-	682
Total liabilities	<u>2,595</u>	<u>1,175</u>	<u>349</u>	<u>-</u>	<u>2,347</u>	<u>6,466</u>
Deferred inflows:						
Ad valorem taxes and state revenue sharing - unavailable	-	6,248	8,552	-	6,016	20,816
Total deferred inflows	<u>-</u>	<u>6,248</u>	<u>8,552</u>	<u>-</u>	<u>6,016</u>	<u>20,816</u>
Fund equity - fund balances:						
Restricted	30,036	76,311	17,204	116	125,897	249,564
Total fund equity - fund balances	<u>30,036</u>	<u>76,311</u>	<u>17,204</u>	<u>116</u>	<u>125,897</u>	<u>249,564</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 32,631</u>	<u>\$ 83,734</u>	<u>\$ 26,105</u>	<u>\$ 116</u>	<u>\$ 134,260</u>	<u>\$ 276,846</u>

CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2018

	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ -	\$ 26,895	\$ 6,010	\$ -	\$ 25,781	\$ 58,686
Intergovernmental funds:						
Federal funds	-	-	-	208,600	-	208,600
State revenue sharing	-	372	(191)	-	466	647
Fire insurance rebate	-	-	-	-	3,400	3,400
Fines and forfeitures	122,555	-	-	-	-	122,555
Use of money and property	-	104	-	-	171	275
Other revenues	-	-	573	-	-	573
Total revenues	<u>122,555</u>	<u>27,371</u>	<u>6,392</u>	<u>208,600</u>	<u>29,818</u>	<u>394,736</u>
Expenditures:						
Current:						
General government:						
Judicial	132,993	-	-	-	-	132,993
Public safety	-	-	-	-	19,599	19,599
Health and welfare	-	-	-	199,023	-	199,023
Culture and recreation	-	27,654	7,037	-	-	34,691
Total expenditures	<u>132,993</u>	<u>27,654</u>	<u>7,037</u>	<u>199,023</u>	<u>19,599</u>	<u>386,306</u>
Excess (deficiency) of revenues over expenditures	<u>(10,438)</u>	<u>(283)</u>	<u>(645)</u>	<u>9,577</u>	<u>10,219</u>	<u>8,430</u>
Other sources (uses):						
Operating transfers in	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,000</u>
Total other sources (uses)	<u>36,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,000</u>
<b>Net change in fund balances</b>	25,562	(283)	(645)	9,577	10,219	44,430
Fund balances at beginning of year	<u>4,474</u>	<u>76,594</u>	<u>17,849</u>	<u>(9,461)</u>	<u>115,678</u>	<u>205,134</u>
<b>Fund balances at end of year</b>	<u>\$ 30,036</u>	<u>\$ 76,311</u>	<u>\$ 17,204</u>	<u>\$ 116</u>	<u>\$ 125,897</u>	<u>\$ 249,564</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**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.

**Certificate of Indebtedness Series 2008 Fund**

The Certificate of Indebtedness Series 2008 Fund accumulates monies for the payment of \$500,000 in bonds issued September 12, 2008. The certificate of indebtedness was issued to fund the Criminal Court Fund as required by law. Funds are transferred from the General Fund to pay principal and interest payments each year. The last payment required on these bonds was paid during 2018.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
AS OF DECEMBER 31, 2018**

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

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**NONMAJOR DEBT SERVICE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>HOSPITAL DISTRICT NO. 1 BOND SINKING</b>	<b>FIRE DISTRICT NO. 2 BOND SINKING</b>	<b>CERTIFICATE OF INDEBTEDNESS SERIES 2008</b>	<b>TOTAL</b>
Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Debt service	<u>-</u>	<u>-</u>	<u>83,497</u>	<u>83,497</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>83,497</u>	<u>83,497</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(83,497)</u>	<u>(83,497)</u>
Other financing sources (uses):				
Operating transfers in	<u>-</u>	<u>-</u>	<u>83,497</u>	<u>83,497</u>
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	<u>5,443</u>	<u>3,732</u>	<u>-</u>	<u>9,175</u>
Fund balances at end of year	<u>\$ 5,443</u>	<u>\$ 3,732</u>	<u>\$ -</u>	<u>\$ 9,175</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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	\$ 18,229
Jerel Evans, Vice President	12,000
Ben Otwell	14,400
Albert E. Patten	2,160
Judy Duhon	14,400
Delores McEntyre	14,400
Libby Ford	15,371
Rickie Crumpton	14,400
Debra Hawkins	14,400
Jackie Paulk	14,400
Total	<u>\$ 134,160</u>

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS AND OTHER PAYMENTS  
TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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:	
Social Security	
Medicare	474
Retirement	3,827
Travel:	
Lodging	188
Travel	140
Registration fees	475
Total	<u>\$ 38,384</u>

**Wayne Spence, Librarian**

Salary	\$ 51,400
Benefits:	
Social Security	
Medicare	745
Retirement	5,911
Travel:	
Lodging	291
Travel	1,572
Registration fees	234
Total	<u>\$ 60,153</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*

Catahoula Parish Police Jury  
Harrisonburg, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the primary government financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Catahoula Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Catahoula Parish Police Jury's primary government financial statements, and have issued our report thereon dated June 28, 2019.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Catahoula Parish Police Jury's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2018-001 and 2018-002.

**Catahoula Parish Police Jury's Response to Findings**

Catahoula Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings. Catahoula Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Catahoula Parish Police Jury  
Harrisonburg, Louisiana  
Independent Auditor's Report - GAGAS  
December 31, 2018

**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

*Bosch & Statham*

Ruston, Louisiana  
June 28, 2019

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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

1. The police jury issues primary government financial statements. The auditor's report expresses an unqualified opinion on the financial statements of governmental activities and each major fund of the Catahoula Parish Police Jury. The auditor's report expresses an adverse opinion on the aggregate discretely presented component units and the aggregate remaining fund information of Catahoula Parish Police Jury. The only component units included in the financial statements are the ones that the police jury maintains accounting records for. 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. Two instances of noncompliance material to the financial statements of the Catahoula Parish Police Jury was disclosed during the audit.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2018-001 Noncompliance with Parish Transportation Act**

**First Reported**

2018

**Type**

Noncompliance

**Condition**

During fieldwork, we identified indications that individual members of the police jury directed road maintenance work without obtaining approval of the parish governing authority.

**Criteria**

La. R.S. 48:751, *et seq.* (the Parish Transportation Act, or PTA) created the Parish Transportation Fund (PTF) to provide funds for parish governments to construct and maintain parish roads. La. R.S. 48:755 mandates parishes to: (1) adopt a system of road administration requiring the governing authority's approval for any PTF expenditures; (2) develop a three-year capital improvement program listing all projects that have been approved by the parish governing authority; and (3) construct roads based upon engineering plans and inspection. La. R.S. 48:753(F) defines a "public road" as a road that "serves a public purpose that is in the best interest of the parish or municipality and their respective road systems."

La. R.S. 48:755(A) expressly prohibits a member of a governing authority from expending "any funds in his ward or district without the approval of the parish governing authority." Rather, La. R.S. 48:755(B)(2) requires that funds appropriated to each parish be used for the benefit of the parish as a whole and within the priority ranking for the parish. La. R.S. 48:755 (C) requires that the parish wide selective maintenance program, prepared and administered by the parish road manager, provide for a schedule of the work to be performed by category, on a weekly basis. The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety. Attorney General *Opinion 08-0236* provides that purely local funds are excluded from the requirements of La. R.S. 48:755; however, according to the accounting records, all road-related revenue is maintained in one parish-wide fund except for ad valorem taxes for blacktop roads. Because the funds were commingled, the requirements of La. R.S. 48:755 should apply to all road work except blacktopping.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**Cause**

The cause is unknown.

**Effect**

The Police Jury may have violated the Parish Transportation Act.

**Recommendation**

We recommend that the police jury adopt written policies and procedures to ensure that public funds are spent in accordance with state law. We recommend that management consult with legal counsel regarding the policies and procedures. Quoting an investigative report published by the Louisiana Legislative Auditor, "The policies and procedures should:

1. Restrict entries into the road work tracking system to only parish roads:
2. Require the appropriate documentation and approvals prior to roads being added to the road tracking system;
3. Regularly reconcile the road work tracking system with the approved road list
4. Verify that roads are on the approved road list before commencing work on those roads
5. Implement a work order system for road work
6. Compile comprehensive road and job cost data (internal and external expenses)
7. Require that police jurors undergo PTA-related training
8. Ensure that individual police jurors do not authorize road improvements in the police juror's district
9. Prohibit road maintenance crews from working on privately-owned or tribal property."

**Management's Response**

See management's corrective action plan.

**2018-002 Fire District Noncompliance with State Regulations**

**First Reported**

2017

**Type**

Noncompliance

**Condition**

In the 2017 audit report, we reported that Fire District No. 2 had no user account in the Louisiana Fire Department Online Registry and thus no current department information needed in order to receive available benefits. Additionally, Monthly Fire Department Incident Reports had not been submitted to the LFIRS.

We obtained an update from the Louisiana Office of State Fire Marshal. There has been no change in status.

**Criteria**

The Louisiana Office of State Fire Marshal policies for participation in the Louisiana Fire Incident Reporting System emphasize the importance of participation in the System.

**CATAHOULA PARISH POLICE JURY  
HARRISONBURG, LOUISIANA**

**SCHEDULE OF FINDINGS AND RESPONSES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

---

**Cause**

We did not identify the cause.

**Effect**

Injured, disabled, or deceased volunteer fire fighters or family members may not be entitled to the fire service benefits offered. Lack of participation in LFIRS may also result in a poorer insurance rating which can affect the cost of property insurance and the potential loss of grants and other sources of revenue for the Fire District.

**Recommendation**

We recommend that Fire District No. 2 actively participate in the requirements set forth by the Louisiana Office of State Fire Marshal.

**Management's Response**

See management's corrective action plan.

**C. STATUS OF PRIOR YEAR FINDINGS**

**2017-001 Fire District Noncompliance with State Regulations**

Not Resolved



## MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of the Catahoula Parish Police Jury, as of and for the year ended December 31, 2018, we considered the Parish's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving internal control that are presented for your consideration. This letter does not affect our report dated June 28, 2019, on the financial statements of the Parish. We will review the status of these comments during our next audit engagement. Our comments and recommendations, which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations. Our comments and management's responses are summarized as follows:

### **ML2018-001 Comprehensive Road Department Policies and Procedures**

#### **First Reported**

2018

#### **Condition**

The Police Jury does not have formal, written policies and procedures for the operations of the Road Department.

**Criteria**

The Louisiana Legislative Auditor has placed an emphasis in recent years on the need for policies and procedures to be formal and written. The Road Department is the most high-profile department of the police jury. Formal, written policies and procedures are necessary to provide a clear understanding of the jury’s and management’s expectations for the road departments operations. The policies and procedures should outline all aspects of the operations to include who, what, when and where. Areas to address include the procedures for adding or excluding roads in the parish system, prohibited practices, procedures for evaluating roads with the engineer to develop priority lists, and steps and documentation required by the Louisiana Parish Transportation Act. Supervision of work and review of work should be detailed in the written policies and procedures. Additionally, the policies and procedures should elaborate on monitoring of the policies and procedures to ensure that they are carried out in accordance with the jury’s and management’s expectations. Written procedures reduce the possibility of confusion about responsibilities and aid in the continuity of operations and in training. Further, legal questions, such as what can and cannot be done on private property or be done on the behalf of private parties, often arise during the normal course of operations. A formal adopted written policy can increase efficiencies and alleviate or prevent noncompliance, confusion, and disagreements.

**Cause**

No one has suggested to the police jury that such policies be implemented. Issues have been handled on a case by case basis.

**Effect**

The lack of written policies and procedures likely results in inefficiencies and a higher risk of noncompliance with state law.

**Recommendation**

We recommend that management develop and implement formal written policies and procedures as discussed above. The document should be reviewed by legal counsel.

**Management’s Response**

See management’s corrective action plan.

\*\*\*\*\*

Our audit procedures are designed primarily to enable us to form opinions on the financial statements of the Catahoula Parish Police Jury, as of and for the year ended December 31, 2018, which collectively comprise the Parish’s financial statements, and therefore, may not reveal all weaknesses in policies and procedures that may exist.

Also included are management’s responses to our current year management letter comments. We have performed no audit work to verify the content of the responses.

This report is intended solely for the information and use of the Parish President and Secretary/Treasurer of the Catahoula Parish Police Jury and is not intended to be and should not be used by anyone other than these specified parties.

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 28, 2019

# CATAHOULA PARISH POLICE JURY

P. O. BOX 258  
HARRISONBURG, LOUISIANA 71340

*"Catahoula Cur - The Official State Dog"*

HAROLD SONES  
PRESIDENT

June 28, 2019

JEREL A. EVANS  
VICE-PRESIDENT

Bosch & Statham, LLC

Post Office Box 2377

PATTI C. MIZELL  
SECRETARY-TREASURER

Ruston, LA 71273-2377

\*\*\*\*\*

BEN OTWELL  
374 TEW LAKE ROAD  
WARD 1 • JONESVILLE, LA 71343

In connection with your engagement to apply agreed-upon procedures to certain control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs), for the fiscal period January 1, 2018 through December 31, 2018, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

JEREL A. EVANS  
P. O. BOX 411  
WARD 2 • SICILY ISLAND, LA 71368

1. We are responsible for the C/C areas identified in the SAUPs, including written policies and procedures; board or finance committee; bank reconciliations; collections; non-payroll disbursements; credit/debit/fuel/purchasing cards; travel and travel-related expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (*should be customized by entity, as applicable*).

Yes X No

JUDY DUHON  
204 MOREAU ROAD  
WARD 3 • OLLA, LA 71465

2. For the fiscal period January 1, 2018 through December 31, 2018, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes X No

HAROLD SONES  
P.O. BOX 162  
WARD 4 • HARRISONBURG, LA 71340

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

Yes X No

DELORES MCENTYRE  
871 TAUNTON ROAD  
WARD 5 • JONESVILLE, LA 71343

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

Yes X No

LIBBY FORD  
200 UNCLE JOHNIE ROAD  
WARD 6 • JONESVILLE, LA 71343

5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the C/C areas, including communications received between December 31, 2018, and December 31, 2018.

Yes X No

RICKIE CRUMPTON  
501 SEVENTH STREET  
WARD 7 • JONESVILLE, LA 71343

DEBRA JONES-HAWKINS  
703 FRITZ STREET  
WARD 8 • JONESVILLE, LA 71343

JACKIE PAULK  
20630 Hwy. 124  
WARD 9 • JONESVILLE, LA 71343

\*\*\*\*\*

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

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

6. We have provided you with access to all records that we believe are relevant to the C/C areas and the agreed-upon procedures.

Yes X No

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

Yes X No

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

Yes X No

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

Yes X No

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

Yes X No

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

Yes X No

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

Yes X No

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

Yes X No

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

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

Yes  No

19. We represent that the listing of bonds/notes outstanding at the end of the fiscal period that we provided to you is complete.

Yes  No

20. We represent that the listing of misappropriations of public funds and assets during the fiscal period that we provided to you is complete.

Yes  No

21. We have disclosed to you [*list other matters as you have deemed appropriate*]. N/A

Yes  No

22. We have responded fully to all inquiries made by you during the engagement.

Yes  No

23. We are not aware of any events that have occurred subsequent to December 31, 2018, that would require adjustment to or modification of the results of the agreed-upon procedures.

Yes X No

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

Signature Patricia C. Myzick Date 6/28/19  
Title Secretary / Treasurer



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Catahoula Parish Police Jury  
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below, which were agreed to by Catahoula Parish Police Jury (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

***Written Policies and Procedures***

---

1. Obtain the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):

*We obtained and inspected the Jury's policies and procedures and observed the following:*

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

*The budgeting policy included all of the required elements.*

*Exceptions: None*

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

*The purchasing policy did not include specific details as to how purchases are initiated or how vendors are to be added to the vendor list.*

*Exceptions: See above.*

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

CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018

---

- c) **Disbursements**, including processing, reviewing, and approving

*The disbursement policy does not specifically address the reviewing of disbursements.*

*Exceptions: See above.*

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

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

*The receipts/collections policy does not address management's actions to determine the completeness of all collections.*

*Exceptions: See above.*

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

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*The payroll policy does address the details of how payroll is processed or reviewed. The policy also does not address the approval of vacation, overtime, or compensatory leave.*

*Exceptions: See above.*

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

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

*The contracting and procurement policies address all of the required elements.*

*Exceptions: None.*

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

*The credit card policy does not include the specific allowable uses but it states what is not allowed.*

*Exceptions: See above.*

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

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

*The travel and expense reimbursement policy includes all of the referenced elements.*

*Exceptions: None.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. *Note: Ethics requirements are not applicable to nonprofits.*

*The ethics policy does not include the prohibitions defined in statute or the requirement that all employee/elected officials annually attest through signature that they have read the entity's ethics policy.*

*Exceptions: See above.*

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

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

*The debt service policy does not address the continuing disclosure/EMMA reporting requirement.*

*Exceptions: See above.*

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

**Board (or Finance Committee, if applicable)**

---

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

*We obtained and reviewed the board and finance committee minutes for the fiscal period.*

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

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

*Exceptions: None*

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*We observed the board's minutes referenced financials reports which included budget-to-actual comparisons. The finance committee did not reference such reports.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

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

*We obtained the prior year audit and observed a positive unrestricted fund balance in the general fund.*

*Exceptions: None.*

***Bank Reconciliations***

---

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

*We obtained a listing of bank accounts for the fiscal period from management. We selected the accounts for testing and randomly selected one month during the fiscal period. We obtained the bank statements for all of five accounts.*

*Exceptions: None*

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

*Four of the five reconciliations tested were performed within two months of the statement closing date. The fifth reconciliation was not dated.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);

*Three of the five reconciliations did not include evidence of review by a member of management/board member.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

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

*Two out of five reconciliations did not include stale items. The remaining three reconciliations did not include evidence of review by a member of management/board member.*

*Exceptions: See above*

*Management's Response: See management's corrective action plan.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

*Collections*

---

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

*We obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders are prepared and management's representation that the listing is complete. The Police Jury only has two deposit sites.*

*Exceptions: None*

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

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

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*The Police Jury does not have a cash register because they do not collect cash. All checks received or mailed in are opened by the Assistant Secretary-Treasurer. The Secretary-Treasurer prepares the deposit and takes it to the bank. At the library branches, up to two employees could be using the cash register at the same time.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*We noted no employee responsible for collecting cash is responsible for preparing bank deposits.*

*Exceptions: None.*

- c) Each employee responsible for collecting cash is not responsible for [posting collection entries to the general ledger or subsidiary ledgers, unless another employee/officials is responsible for reconciling ledger postings to each other and to the deposit.

*We noted no employee responsible for collecting cash is responsible for posting collection entries to the general ledger.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

*We noted no exceptions.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

6. Inquire of management that all employees who have access to cash covered by a board or insurance policy for theft.

*All employees are covered by an insurance policy for theft.*

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

*We randomly selected two deposit dates for each of the five bank accounts listed under procedure number three. We obtained the supporting documentation for each of them.*

- a) Observe that receipts are sequentially pre-numbered.

*We noted no collections for which a receipt was written. Most collections by the Police Jury are in the form of checks mailed in.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*We traced deposits to collection documentation.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*We traced deposit totals to the bank statements.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*Receipt dates are not documented. We were unable to determine the number of days between collection and deposit.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*We traced the actual deposits to the general ledger without exception.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

---

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

---

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

*We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. There is only one disbursement location for the police jury.*

*Exceptions: None*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*The Police Jury only has one disbursement location. We obtained written policies and procedures relating to employee job duties.*

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

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

*Exceptions: None.*

- b) At least two employees are involved in processing and approving payments to vendors.

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

*Exceptions: None.*

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

*We noted the Assistant Secretary-Treasurer, who is responsible for processing payments, is allowed to add/modify vendor files. The Secretary-Treasurer can also add/modify vendor files.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

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

*We noted the Secretary-Treasurer, who is responsible for signing checks, mails checks. In the event the person that the Secretary-Treasurer is absent, the Assistant Secretary-Treasurer who prepares the checks mails them.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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

*Exceptions: None.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

- a) Observe that the disbursement matched the related original invoice/billing statement.

*We noted no exceptions.*

- b) Observe that the disbursement documentation included evidence (e.g., initial/date electronic logging) of segregation of duties tested under #9, as applicable.

*We noted no exceptions.*

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

---

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

*We obtained from management a list of all active cards for the fiscal period, including the name of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.*

*Exceptions: None*

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

*There were only two cards on the list. We obtained the supporting documentation for both cards.*

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

*We observed that one statement was reviewed and approved. However, the approver was the cardholder.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

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

*We noted no exceptions.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

*We randomly selected 10 transactions for the first card. There was only one transaction on the statement of the other card. We obtained the supporting documentation for each transaction.*

- (1) We noted no exceptions.*
- (2) We noted no exceptions.*
- (3) We noted no exceptions.*

**Travel and Travel-Related Expense Reimbursement (excluding card transactions)**

---

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

*We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period, and management's representation that the listing is complete. We randomly selected five reimbursements and the related supporting documentation for each reimbursement.*

*Exceptions: None*

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*We noted two reimbursements that agreed with the GSA rate. The other 3 reimbursements were based on actual costs.*

*Management's Response: See management's corrective action plan.*

- b) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*Three of the five reimbursements were based on actual costs. We noted no exceptions.*

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*We noted no exceptions.*

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

*We noted no exceptions.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

***Contracts***

---

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

*We obtained from management a listing of all agreements/contracts that were initiated or renewed during the fiscal period. We randomly selected five contracts from the list.*

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

*We noted one of the contracts selected was subject to the requirements of the Louisiana Public Bid Law. The police jury complied with the requirements of the bid law.*

*Exceptions: None.*

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

*We were able to trace four out of five contracts to approval per the jury minutes.*

*Exceptions: See above.*

*Management's Response: See management's corrective action plan.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

*We noted none of the contracts were amended during the fiscal period.*

*Exceptions: None*

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

*We randomly selected one payment from the fiscal period for each of the five contracts selected. We noted no exceptions.*

*Exceptions: None.*

***Payroll and Personnel***

---

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

*We obtained a listing of employees/elected officials employed during the fiscal year. We randomly selected five employees and obtained their personnel files. We agreed the paid salaries/pay rates to the authorized salaries/rates found in the personnel files.*

*Exceptions: None*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

*We selected one pay period and obtained attendance and leave documentation for the pay period. One of the selected employees works in the District Attorney's office and is not required to maintain such records per the District Attorney's policy.*

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*Of the four employees required to maintain attendance and leave record, all documented their daily attendance.*

*Exceptions: None.*

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

*Three of the four attendance records did not include evidence of supervisor approval.*

*Exceptions: See above.*

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

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Three of the four attendance records did not include evidence of supervisor approval.*

*Exceptions: See above.*

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

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

*We obtained a listing of employees/elected officials that terminated during the year. Per management only one had received a termination payment. After inspecting the relevant documentation, we concluded that the individual did not receive a true termination payment but was paid for time earned that was used before the termination date.*

*Exceptions: None*

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.*

*Exceptions: None.*

***Ethics***

---

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

*We obtained the ethics documentation from management for the five selected employees/officials.*

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*All employees tested had their one hour of training.*

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*Two of the five employees tested were employees of the judge's office. We received no attestation that the employees had read the ethics policy.*

***Debt Service***

---

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

*Management listed no new bonds or notes.*

*Exceptions: None.*

**CATAHOULA PARISH POLICE JURY  
REPORT ON STATEWIDE AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

---

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

*Management listed no bonds or notes outstanding at year end.*

*Exceptions: None.*

**Other**

---

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management listed no misappropriations.*

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

*We observed the required notice posted in the Police Jury office. There is a website, [www.discovercatahoula.com](http://www.discovercatahoula.com), which appears to be for the Police Jury. However, through inquiries we determined that the website is not maintained by the police jury. The Police Jury does not own or maintain a website.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BOSCH & STATHAM, LLC

*Bosch & Statham*

Ruston, Louisiana  
June 28, 2019

CATAHOULA PARISH POLICE JURY  
MANAGEMENT'S CORRECTIVE ACTION PLAN

**SCHEDULE OF FINDINGS**

**2018-001 – Noncompliance with Parish Transportation Act**

The parish has adopted a "Road Service Complaint" form and procedure for jurors to report work needed. Documents for a written policy and procedures is being gathered by the Secretary/Treasurer.

**2018-002 – Fire District Noncompliance with State Regulations**

Catahoula Parish Fire District #2 has entered into a service agreement with Catahoula Parish Fire District #4 to provide services. This will include submission of reports to LFIRS.

**STATEWIDE AGREED UPON PROCEDURES**

**AUP Written Policies and Procedures:**

**AUP Budgeting:**

**1. b) Purchasing:**

The policy adopted by the Catahoula Parish Police Jury on December 11, 2017 included procedure for purchase order documentation which includes information to be provided by the person/department making the request.

An amendment will be written and presented to the Catahoula Parish Police Jury for approval to include how vendors are to be added to the vendor list. This office only has two employees which requires both to have access to adding vendors.

c) Disbursements:

An amendment will be written and present to the Catahoula Parish Police Jury for approval to include the following:

The Accounts Payable clerk will review and initial all payables to certify documentation and accuracy.

The Secretary/Treasurer will review and approve a preliminary disbursements journal for accounts payable. Random disbursements will be selected and verified for proper paperwork attached.

d) Receipts:

An amendment to the Catahoula Parish Police Jury policy on Cash Receipts was adopted on October 22, 2018 to address determination of completeness of receipts.

e) Payroll/Personnel:

A Payroll Processing Policy was adopted by the Catahoula Parish Police Jury on October 22, 2018 to address this issue.

g) Credit Cards:

An amendment to the Catahoula Parish Police Jury policy on Credit Cards will be written to include allowable uses and present to the Jury for approval.

i) Ethics:

An amendment to the Catahoula Parish Police Jury Ethics Policy was adopted on October 22, 2018 to include this information.

j) Debt Service:

An amendment to the Catahoula Parish Police Jury debt service policy was adopted on October 22, 2018 to include this information.

Board:

2. b) The finance committee does not receive separate reports from the ones presented to the Jury as a whole.

AUP Bank Reconciliations:

4. a) Management will strive to ensure all reconciliations are dated.
- b) Management will strive to ensure all reconciliations are reviewed by a member of management/board member as required.
- c) Management will review outstanding reconciling items over 12 months since statement closing date and determine proper disposition.

AUP Collections:

5. a) Management does not feel that it is feasible for the Catahoula Parish Library to furnish separate cash registers for each employee. Security cameras are in place to monitor activity in the cash register area.
7. Management will ensure that all receipts are stamped with date received. Bank deposits are usually made once a week due to the small number of receipts received.

AUP Non Payroll Disbursements:

9. c) With only two employees in the Catahoula Parish Police Jury administrative office, it is necessary for both employees to have access to adding vendors.
- d) With only two employees in the Catahoula Parish Police Jury administrative office, it is necessary at times, for both to mail checks.

AUP Credit Cards:

12. a) Credit card statements for the Catahoula Parish Police Jury are reviewed and approved by the Finance Committee.

The Catahoula Parish Librarian is the only employee with authorization to approve the credit card statement.

AUP Travel and Expense Reimbursement:

14 b) Hotel fees for conference/conventions are set with a group rate which is more than established by either of the listed entities.

AUP Contracts:

15 b) Management will ensure that all contracts are listed as approved in the board minutes.

AUP Payroll and Personnel:

17. b) Management will ensure that all attendance records will include supervisor approval.

c.) Management will ensure that all leave records will include supervisor approval.

Patti C. Mizell  
Secretary/Treasurer  
Catahoula Parish Police Jury