

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2017**

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

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

Catahoula Parish Police Jury
Harrisonburg, Louisiana
Management's Discussion and Analysis
December 31, 2017 (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, 2017.

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

Total spending for all our governmental activities was \$3,739,535 for the year. The Police Jury's property and sales taxes of \$2,307,015 were below net costs of \$2,943,867 by \$636,852 (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 \$247,477, which is less than one 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, 2017 (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 17 and 20.

The Police Jury as a Whole. The Police Jury's net position was \$9,446,395 at December 31, 2017. Of this amount, \$1,790,873 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.

Management's Discussion and Analysis
December 31, 2017 (Unaudited)

Table 1
Net Position
Governmental Activities

	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 2,712,505	\$ 3,279,311
Capital assets (net)	7,018,172	6,830,307
Total assets	<u>9,730,677</u>	<u>10,109,618</u>
Deferred outflows	<u>300,860</u>	<u>356,507</u>
Current and other liabilities	142,325	226,894
Long-term liabilities	365,216	471,451
Total liabilities	<u>507,541</u>	<u>698,345</u>
Deferred inflows	<u>77,601</u>	<u>76,108</u>
Net assets:		
Net investment in capital assets	6,935,172	6,665,307
Restricted	1,790,873	1,865,773
Unrestricted	720,350	1,160,592
Total net position	<u>\$ 9,446,395</u>	<u>\$ 9,691,672</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>2017</u>	<u>2016</u>
Revenues		
Program revenues:		
Charges for services	\$ 248,839	\$ 201,699
Operating grants and contributions	546,829	847,909
Capital grants and contributions	-	167,979
General revenues:		
Property taxes	876,812	910,055
Sales taxes	1,430,203	1,558,906
Unrestricted grants and contributions	277,054	223,486
Other general revenues	114,521	33,256
Total revenues	<u>3,494,258</u>	<u>3,943,290</u>
Program expenses		
General government	929,968	757,977
Public safety	347,241	376,721
Public works	1,864,465	2,227,967
Health and welfare	219,252	219,819
Culture and recreation	374,762	384,024
Economic development and assistance	2,468	2,502
Interest expense	1,379	2,353
Total expenses	<u>3,739,535</u>	<u>3,971,363</u>
Increase (decrease) in net position	<u>\$ (245,277)</u>	<u>\$ (28,073)</u>

Governmental Activities. As reported in the statement of activities, the cost of all of our governmental activities this year was \$3,739,535. However, the amount that our taxpayers ultimately financed for these activities through Police Jury taxes was only \$2,307,015 because some of the cost was paid by those who benefited from the programs (\$248,839) or by other governments and organizations who subsidized certain programs with grants and contributions (\$546,829).

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, 2017 (Unaudited)

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General government	\$ 929,968	\$ 757,977	\$ 744,085	\$ 612,893
Public safety	347,241	376,721	208,644	189,464
Public works	1,864,465	2,227,967	1,594,606	1,529,013
Health and welfare	219,252	219,819	49,431	59,460
Culture and recreation	374,762	384,024	343,254	358,091
Economic development and assistance	2,468	2,502	2,468	2,502
Interest expense	1,379	2,353	1,379	2,353
Totals	\$ 3,739,535	\$ 3,971,363	\$ 2,943,867	\$ 2,753,776

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 \$2,434,249 which is a decrease of \$504,442 or 17% from last year.

The General Fund is our principal operating fund. The fund balance in the General fund decreased \$244,400 or 27% to \$660,730.

The Road and Bridge Fund accounts for funds used to maintain the parish roads and bridges. This fund showed a decrease of \$112,667 to \$61,085.

The Hard Surfacing Fund accounts for the repair of streets. This fund showed a decrease of \$109,557 or 31% to \$243,047.

The Sanitation Fund accounts for parish garbage collection and disposal operations. This fund showed a decrease of \$104,995 or 40% to \$155,800. Except for the garbage pickup contract, revenues and expenses varied only slightly from 2016. Garbage collection costs decreased to \$583,044 from \$636,048.

Management's Discussion and Analysis

December 31, 2017 (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 2017 original budgets.

There were no significant overall budget to actual variances.

Capital Assets. At December 31, 2017, the Police Jury had \$7,018,172 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 increase (including additions, deductions, and depreciation) of \$187,865 or 3%, from last year.

Capital Assets

	<u>2017</u>	<u>2016</u>
Land	\$ 125,385	\$ 125,385
Infrastructure - roads and bridges	12,239,619	11,763,538
Buildings	2,996,128	2,996,128
Improvements	3,043,207	3,014,707
Equipment	1,209,256	1,209,256
Heavy machinery	1,120,610	1,059,610
Vehicles	539,880	572,880
Books and periodicals	774,511	756,021
Total capital assets, gross	<u>22,048,596</u>	<u>21,497,525</u>
Less accumulated depreciation	<u>(15,030,424)</u>	<u>(14,667,218)</u>
Total capital assets, net	<u>\$ 7,018,172</u>	<u>\$ 6,830,307</u>

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

Debt. At the end of this year, the Police Jury had \$83,000 in bonds outstanding versus \$165,000 last year, a decrease of 50%. Those bonds consisted of:

Outstanding Debt

	<u>2017</u>	<u>2016</u>
Certificate of indebtedness series 2014	<u>\$ 83,000</u>	<u>\$ 165,000</u>

Series 2014 bonds of \$325,000 were issued during 2014 to finance the rehabilitation of the courthouse roof.

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, 2017 (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 2018 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 2017 to 2018. Approximately 66% of total revenue is from ad valorem and sales taxes. We have projected a slight increase in net position for the 2018 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, 2017, and the related notes to the financial statements, which collectively comprise the Catahoula Parish Police Jury's primary government financial statements 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, liabilities, 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, liabilities, 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, 2017, 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, 2017, 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, 2017, 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 53-61), the schedule of employer's proportionate share of liability and the schedule of employer's contributions (pages 62-64) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Catahoula Parish Police Jury's basic financial statements. The combining 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 basic 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 the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements; the schedule of compensation paid police jurors; and the schedule of compensation, benefits, reimbursements, or other payments to agency head are fairly stated in all material respects in relation to the basic financial statements as a whole.

Catahoula Parish Police Jury
Harrisonburg, Louisiana
Independent Auditor's Report
December 31, 2017

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2018, 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 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 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

A handwritten signature in blue ink that reads "Bosch & Statham". The signature is written in a cursive, flowing style.

Ruston, Louisiana
June 26, 2018

Basic Financial Statements

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

GOVERNMENTAL ACTIVITIES
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2017

ASSETS

Cash and cash equivalents	\$ 1,627,795
Cash restricted for debt service	9,175
Receivables	989,535
Other assets	86,000
Capital assets, net of accumulated depreciation	7,018,172
TOTAL ASSETS	9,730,677

DEFERRED OUTFLOWS

Deferred outflows - pension related	300,860
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LIABILITIES

Accounts, salaries and other payables	142,325
Compensated absences	35,343
Certificates of indebtedness due within one year	83,000
Net pension liability	246,873
TOTAL LIABILITIES	507,541

DEFERRED INFLOWS

Deferred inflows - pension related	50,994
Grant revenues pending	26,607
TOTAL DEFERRED INFLOWS	77,601

NET POSITION

Net investment in capital assets	6,935,172
Restricted net position	1,790,873
Unrestricted net position	720,350
TOTAL NET POSITION	\$ 9,446,395

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, 2017

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	\$ 929,968	\$ 153,638	\$ 32,245	\$ -	\$ (744,085)
Public safety	347,241	88,024	50,573	-	(208,644)
Public works	1,864,465	-	269,859	-	(1,594,606)
Health and welfare	219,252	-	169,821	-	(49,431)
Culture and recreation	374,762	7,177	24,331	-	(343,254)
Economic development and assistance	2,468	-	-	-	(2,468)
Interest expense	1,379	-	-	-	(1,379)
Total governmental activities	<u>\$ 3,739,535</u>	<u>\$ 248,839</u>	<u>\$ 546,829</u>	<u>\$ -</u>	<u>(2,943,867)</u>
General revenues:					
Property taxes					876,812
Sales and use taxes					1,430,203
Other taxes, penalties and interest					15,273
Grants and contributions not restricted to specific programs					277,054
Unrestricted investment earnings					3,634
Proceeds from insurance					36,390
Other					57,024
Total general revenues					<u>2,698,590</u>
Change in net position					<u>(245,277)</u>
Net position at beginning of year					<u>9,691,672</u>
Net position at end of year					<u>\$ 9,446,395</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, 2017**

ASSETS	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Cash and cash equivalents	\$ 326,314	\$ 55,842	\$ 169,590	\$ 118,639	\$ 311,414	\$ 476,947	\$ 169,049	\$ 1,627,795
Cash restricted for debt service	-	-	-	-	-	-	9,175	9,175
Receivables	428,925	26,690	59,487	37,180	301,670	75,415	60,168	989,535
Due from other funds	-	-	2,841	-	-	-	-	2,841
Other assets	35,254	17,410	26,478	-	-	2,950	3,908	86,000
Total assets	\$ 790,493	\$ 99,942	\$ 258,396	\$ 155,819	\$ 613,084	\$ 555,312	\$ 242,300	\$ 2,715,346
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY								
Liabilities:								
Accounts payable	\$ 64,946	\$ 22,908	\$ 14,314	\$ 19	\$ 15,532	\$ 4,536	\$ 4,343	\$ 126,598
Salaries and related payables	12,960	1,278	1,035	-	-	-	454	15,727
Due to other funds	-	2,841	-	-	-	-	-	2,841
Total liabilities	77,906	27,027	15,349	19	15,532	4,536	4,797	145,166
Deferred inflows:								
Ad valorem taxes and state revenue sharing - unavailable	51,857	-	-	-	39,239	9,810	8,418	109,324
Grant revenue - pending	-	11,830	-	-	-	-	14,777	26,607
Total deferred inflows	51,857	11,830	-	-	39,239	9,810	23,195	135,931
Fund equity - fund balances:								
Restricted	-	61,085	243,047	155,800	558,313	540,966	214,308	1,773,519
Unassigned	660,730	-	-	-	-	-	-	660,730
Total fund equity - fund balances	660,730	61,085	243,047	155,800	558,313	540,966	214,308	2,434,249
Total liabilities, deferred inflows, and fund equity	\$ 790,493	\$ 99,942	\$ 258,396	\$ 155,819	\$ 613,084	\$ 555,312	\$ 242,300	\$ 2,715,346

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, 2017

Total fund balances - governmental funds	\$ 2,434,249
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources.	7,018,172
Revenues that do not provide current financial resources are deferred in the funds, but are recognized for government-wide reporting.	109,324
Deferred items for pension related items are not reported in the fund statements:	
Deferred outflows	300,860
Deferred inflows	(50,994)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund statements.	
Compensated absences payable	(35,343)
Certificates of indebtedness	(83,000)
Net pension liability	(246,873)
Net position of governmental activities	<u>\$ 9,446,395</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, 2017

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Revenues:								
Taxes:								
Ad valorem	\$ 410,582	\$ -	\$ -	\$ -	\$ 308,500	\$ 77,122	\$ 57,062	\$ 853,266
Sales and use	-	162,523	780,110	487,570	-	-	-	1,430,203
Other taxes, penalties, and interest	15,273	-	-	-	-	-	-	15,273
Licenses and permits	137,203	-	-	-	-	-	-	137,203
Intergovernmental funds:								
Federal funds	34,329	64,637	-	-	-	-	164,130	263,096
State funds:								
Severance taxes	277,054	-	-	-	-	-	-	277,054
State revenue sharing	31,112	-	-	-	23,260	5,816	1,695	61,883
Parish transportation	-	168,608	-	-	-	-	-	168,608
Fire insurance rebate	46,190	-	-	-	-	-	3,663	49,853
Other state funds	1,523	1,334	-	-	1,601	-	-	4,458
Fees, charges and commissions for services	272	-	-	-	6,519	-	-	6,791
Fines and forfeitures	16,435	-	-	-	658	-	88,024	105,117
Use of money and property	723	144	405	292	1,074	757	239	3,634
Other revenues	11,420	15,010	-	-	12,235	279	1,085	40,029
Donations	-	-	-	-	1,126	-	-	1,126
Total revenues	<u>982,116</u>	<u>412,256</u>	<u>780,515</u>	<u>487,862</u>	<u>354,973</u>	<u>83,974</u>	<u>315,898</u>	<u>3,417,594</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017

	GENERAL	ROAD AND BRIDGE	HARD SURFACING	SANITATION	LIBRARY	HEALTH UNIT	OTHER GOVERN- MENTAL FUNDS	TOTAL GOVERN- MENTAL FUNDS
Expenditures:								
Current:								
General government:								
Legislative	169,972	-	-	-	-	-	-	169,972
Judicial	73,084	-	-	-	-	-	133,444	206,528
Elections	27,119	-	-	-	-	-	-	27,119
Finance and administrative	50,715	-	-	-	-	-	-	50,715
Other general government	325,657	-	-	-	-	-	-	325,657
Public safety	322,036	-	-	-	-	-	15,111	337,147
Public works	33,558	536,463	470,381	592,857	-	-	-	1,633,259
Health and welfare	5,188	-	-	-	-	42,076	158,930	206,194
Culture and recreation	-	-	-	-	283,004	-	34,253	317,257
Economic development and assistance	2,468	-	-	-	-	-	-	2,468
Debt service	-	-	-	-	-	-	83,379	83,379
Capital outlay	-	61,000	476,081	-	63,850	-	-	600,931
Total expenditures	<u>1,009,797</u>	<u>597,463</u>	<u>946,462</u>	<u>592,857</u>	<u>346,854</u>	<u>42,076</u>	<u>425,117</u>	<u>3,960,626</u>
Excess (deficiency) of revenues over expenditures	<u>(27,681)</u>	<u>(185,207)</u>	<u>(165,947)</u>	<u>(104,995)</u>	<u>8,119</u>	<u>41,898</u>	<u>(109,219)</u>	<u>(543,032)</u>
Other sources (uses):								
Operating transfers in	2,571	72,540	20,000	-	-	-	126,379	221,490
Proceeds from the sale of assets	2,200	-	-	-	-	-	-	2,200
Proceeds from insurance	-	-	36,390	-	-	-	-	36,390
Operating transfers out	(221,490)	-	-	-	-	-	-	(221,490)
Total other sources (uses)	<u>(216,719)</u>	<u>72,540</u>	<u>56,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126,379</u>	<u>38,590</u>
Net change in fund balances	(244,400)	(112,667)	(109,557)	(104,995)	8,119	41,898	17,160	(504,442)
Fund balances at beginning of year	905,130	173,752	352,604	260,795	550,194	499,068	197,148	2,938,691
Fund balances at end of year	<u>\$ 660,730</u>	<u>\$ 61,085</u>	<u>\$ 243,047</u>	<u>\$ 155,800</u>	<u>\$ 558,313</u>	<u>\$ 540,966</u>	<u>\$ 214,308</u>	<u>\$ 2,434,249</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, 2017**

Net change in fund balances - total governmental funds \$ (504,442)

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	600,931
Depreciation expense	(413,066)

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	(87,119)
Revenue deferred in the current year fund financial statements	109,323

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.

82,000

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	8,943
Pension expense	(57,716)
Nonemployer contributions	<u>15,869</u>

Change in net position of governmental activities \$ (245,277)

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017, taxes of 36.81 mills were levied on property with assessed valuations totaling \$53,900,364, as follows:

	<u>Authorized</u> Millage	<u>Levied</u> Millage	<u>Expiration</u>
Parishwide 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, 2017

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 2017 assessed valuation (amounts expressed in thousands):

	2017 Assessed Valuation	Percent of Total Assessed Valuation
Concordia Electric Coop., Inc.	\$ 1,667	3.09%
Entergy Louisiana, LLC	1,184	2.20%
Columbia Gulf Transmission Co.	957	1.78%
Catahoula Correctional Center	765	1.42%
Southern Heritage Bank	688	1.28%
BellSouth Telecommunications, Inc.	606	1.12%
Crop Production Services, Inc.	532	0.99%
Tennessee Gas Pipeline Co.	446	0.83%
Placid Refining Company	395	0.73%
Bunge Corporation	329	0.61%
Total	<u>\$ 7,569</u>	<u>14.05%</u>

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%).

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. 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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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.

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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

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.

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classifications and Net Position (Continued)

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.

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, 2017, 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, 2017

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, 2017, the police jury had cash and cash equivalents (book balances) totaling \$1,636,970, respectively, as follows:

Demand deposits	\$ 1,511,370
Time deposits	125,000
Petty cash	600
Total	<u>\$ 1,636,970</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, 2017, \$1,332,069 of the police jury's bank balances of \$1,865,242 were exposed to custodial credit risk as follows:

Insured by FDIC	<u>\$ 533,173</u>
Uninsured and uncollateralized	-
Collateralized by pledged securities not in the police jury's name	<u>1,332,069</u>
Total balances exposed to custodial credit risk	<u>1,332,069</u>
Total bank balances	<u>\$ 1,865,242</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 3 - RECEIVABLES

The police jury's receivables of \$989,535 at December 31, 2017, are as follows:

	Taxes	Due From Other Governments		Accounts and Other	Total
		Federal	State		
General	\$391,408	\$ 2,755	\$ 22,837	\$ 11,925	\$ 428,925
Hard Surfacing	59,487	-	-	-	59,487
Sanitation	37,180	-	-	-	37,180
Road and Bridge	12,393	-	14,297	-	26,690
Library	284,598	-	17,072	-	301,670
Health Unit	71,147	-	4,268	-	75,415
Other governmental	53,781	-	1,828	4,559	60,168
Total primary government	<u>\$909,994</u>	<u>\$ 2,755</u>	<u>\$ 60,302</u>	<u>\$ 16,484</u>	<u>\$ 989,535</u>

NOTE 4 - INTERFUND TRANSFERS

During the year ended December 31, 2017, transfers were made from the General Fund to Criminal Court Fund to supplement operations, from the General Fund to the sinking funds for required transfers to make debt service payments, and from the Road and Bridge Fund to the Hard Surfacing Fund to make capital purchases.

	Transfers out		
	General	Nonmajor	Total
General	\$ -	\$ 2,571	\$ 2,571
Hard Surfacing	20,000	-	20,000
Road and Bridge	72,540	-	72,540
Nonmajor	126,379	-	126,379
Total	<u>\$ 218,919</u>	<u>\$ 2,571</u>	<u>\$ 221,490</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 - CAPITAL ASSETS

The police jury's capital asset and depreciation activity as of and for the year ended December 31, 2017, is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 125,385	\$ -	\$ -	\$ 125,385
Capital assets being depreciated:				
Infrastructure - roads and bridges	11,763,538	476,081	-	12,239,619
Buildings	2,996,128	-	-	2,996,128
Improvements	3,014,707	28,500	-	3,043,207
Equipment	1,209,256	-	-	1,209,256
Heavy equipment	1,059,610	61,000	-	1,120,610
Vehicles	572,880	-	(33,000)	539,880
Books and periodicals	756,021	35,350	(16,860)	774,511
Total capital assets being depreciated	<u>21,372,140</u>	<u>600,931</u>	<u>(49,860)</u>	<u>21,923,211</u>
Less accumulated depreciation for:				
Infrastructure - roads and bridges	8,708,624	\$ 128,501	-	8,837,125
Buildings	2,603,501	18,622	-	2,622,123
Improvements	404,059	100,125	-	504,184
Equipment	1,074,082	30,689	-	1,104,771
Heavy equipment	786,714	61,924	-	848,638
Vehicles	428,069	38,987	(33,000)	434,056
Books and periodicals	662,169	34,218	(16,860)	679,527
Total accumulated depreciation	<u>14,667,218</u>	<u>413,066</u>	<u>(49,860)</u>	<u>15,030,424</u>
Total capital assets being depreciated, net	<u>6,704,922</u>	<u>187,865</u>	<u>-</u>	<u>6,892,787</u>
Total capital assets, net	<u>\$ 6,830,307</u>	<u>\$ 187,865</u>	<u>\$ -</u>	<u>\$ 7,018,172</u>

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

General government	\$ 92,815
Public safety	11,061
Public works	238,627
Health and welfare	13,058
Culture and recreation	57,505
	<u>\$413,066</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 6 - LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 2017:

	Certificates of Indebtedness	Compensated Absences	Total
Balance, beginning of year	\$ 165,000	\$ 44,286	\$ 209,286
Additions	-	26,270	26,270
Deductions	(82,000)	(34,566)	(116,566)
Adjustments	-	(647)	(647)
Balance, end of year	\$ 83,000	\$ 35,343	\$ 118,343

Outstanding certificates of indebtedness consist of the following individual issues:

Certificates of Indebtedness - \$325,000 issued July 10, 2014, principal due in annual installments of \$67,000 to \$71,000 through March 1, 2018, interest at .5% to 1.4% per annum, payments made from the Debt Service Fund.	<u>\$ 83,000</u>
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The annual requirements to amortize all certificates of indebtedness outstanding at December 31, 2017, are as follows:

	Series 2014		
	Principal	Interest	Total
2018	<u>\$ 83,000</u>	<u>\$ 497</u>	<u>\$ 83,497</u>

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

NOTE 7 – FUND DEFICIT

At December 31, 2017, the Section 8 Fund had a deficit fund balance of \$9,461. The deficit in the Section 8 fund will most likely be eliminated with recognition of deferred inflows.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 8 – STEWARDSHIP

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

Fund	Budget	Actual	Unfavorable Variance
General	\$ 1,172,000	\$ 1,231,287	\$ (59,287)
Health Unit	41,400	42,076	(676)

NOTE 9 - 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 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.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

For the year ended December 31, 2017, the Catahoula Parish Police Jury's total payroll for all employees was \$803,652. Total covered payroll was \$605,113. 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.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 12.50% 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, 2017 were \$75,640.

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

At December 31, 2017, the Employer reported a liability of \$210,550 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2016 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 December 31, 2016, the Police Jury's proportion was 0.102233%, which was an increase of 0.016249% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the Catahoula Parish Police Jury recognized pension expense of \$125,064 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$75,347). Total pension expense for the Catahoula Parish Police Jury for the year ended December 31, 2017 was \$49,717.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2017, 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	\$-	\$36,844
Changes in assumption	39,974	-
Net difference between projected and actual earnings on pension plan investments	163,395	-
Changes in employer's portion of beginning net pension liability	1,641	98
Differences between employer contributions and proportionate share of employer contributions	(506)	-
Subsequent measurement contributions	75,640	-
Total	\$280,144	\$36,942

The \$75,640 reported as deferred outflows of resources related to pensions resulting from the Catahoula Parish Police Jury 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,	
2018	\$60,800
2019	60,800
2020	60,800
2021	60,800

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016, are as follows:

Valuation Date	December 31, 2016
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00% (net of investment expense, including inflation)
Salary increases	5.25% (2.75% merit, 2.50% inflation)
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.
Expected remaining service lives	4 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.

The discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% 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 capital asset 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 7.66% for the year ended December 31, 2016.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.63%
Alternatives	11%	0.67%
Real Assets	2%	0.12%
Totals	100%	5.66%
Inflation		2.00%
Expected arithmetic nominal return		7.66%

Discount Rate

The discount rate used to measure the total pension liability 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 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.

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 7.00%, 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 (6.00%) or one percentage-point higher (8.00%) than the current rate:

	1.0% Decrease (6.00%)	Current Discount Rate (7.00%)	1.0% Increase (8.00%)
Employer's proportionate share of net pension liability	\$629,840	\$210,550	(\$143,972)

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

Parochial Employees' Retirement System of Louisiana (System) (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 Plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Audit Report at 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, 2017, the Catahoula Parish Registrar of Voters' total payroll for all employees was \$17,549. Total covered payroll was \$17,549. Covered payroll refers to all compensation paid by the Catahoula Parish Registrar of Voters to active employees covered by the Plan.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

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.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 20.00% for January through June and 17.00% for July through 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.

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, 2017 were \$3,247.

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

At December 31, 2017, the Employer reported a liability of \$28,128 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 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, 2017, the Registrar of Voters' proportion was 0.128141%, which was a decrease of 0.010755% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Catahoula Parish Registrar of Voters recognized pension expense of \$5,390 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$2,744). Total pension expense for the Catahoula Registrar of Voters for the year ended December 31, 2017 was \$2,646.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2017, 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	\$-	\$5,230
Changes in assumption	2,702	909
Net difference between projected and actual earnings on pension plan investments	3,164	-
Changes in employer's portion of beginning net pension liability	6,003	139
Differences between employer contributions and proportionate share of employer contributions	300	(322)
Subsequent measurement contributions	1,492	-
Total	\$13,661	\$5,956

The \$1,492 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,	
2018	\$1,541
2019	1,541
2020	1,541
2021	1,541
2022	1,541

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Salary increases	6.00% (2.5% inflation, 3.5% 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	2017-5 years 2016-5 years 2015-5 years 2014-4 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.

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:

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Domestic equities	40%	7.50%	3.00%
International equities	15	8.50	1.28
Domestic fixed income	20	2.50	0.50
International fixed income	10	3.50	0.35
Alternative investments	5	6.24	0.31
Real estate	10	4.50	0.45
Totals	100%		5.89%
Inflation			2.50
Expected arithmetic nominal return			8.39%

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. 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.

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 6.75%, 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 (5.75%) 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	\$42,994	\$28,128	\$15,334

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

Registrar of Voters Employees' Retirement System of Louisiana (System) (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 Plan's fiduciary net position is available in the separately issued Registrar of Voters' Employees' Retirement System of Louisiana at 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:

1. Age 62 after 10 or more years of creditable service.
2. Age 60 after 18 or more years of creditable service.
3. Age 55 after 23 or more years of creditable service.
4. 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 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.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

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, 2017, the Catahoula Parish Police Jury's total payroll for all employees was \$32,732. Total covered payroll was \$32,732. 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.

Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended December 31, 2017, the actual employer contribution rate was 0.00%, 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.

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, 2017 were \$0.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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

At December 31, 2017, the Employer reported a liability of \$15,396 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2017 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, 2017, the Police Jury's proportion was 0.057081%, which was an increase of 0.006278% from its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Catahoula Parish Police Jury recognized pension expense of \$5,559 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, which was (\$206). Total pension expense for the Catahoula Parish Police Jury for the year ended December 31, 2017 was \$5,353.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

District Attorney’s Retirement System of Louisiana (System) (Continued)

At December 31, 2017, 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	\$-	\$4,048
Changes in assumption	6,903	1,817
Net difference between projected and actual earnings on pension plan investments	6,179	-
Changes in employer’s portion of beginning net pension liability	1,115	752
Differences between employer contributions and proportionate share of employer contributions	(694)	-
Subsequent measurement contributions	-	-
Total	\$13,503	\$6,617

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,	
2018	\$1,148
2019	1,148
2020	1,148
2021	1,148
2022	1,148
2023	1,148
2024	1,148

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Aggregate Actuarial Cost Method with allocation based on earnings
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Salary increases	5.50% (2.50% inflation, 3.00% merit)
Mortality rates	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set-back 1 year for females) for employees, annuitants, and beneficiaries. RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) for disabled annuitants.
Expected remaining service lives	7 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.

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 9.06% 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:

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 9 - RETIREMENT SYSTEMS (CONTINUED)

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

Asset Class	Target Allocation	Rates of Return	
		Real	Nominal
Equities	61.72%	11.31%	
Fixed income	28.95%	6.84%	
Alternatives	8.85%	10.50%	
Real estate	0.48%	0.50%	
Totals	100%	4.50%	6.56%
Inflation			2.50%
Expected arithmetic nominal return			9.06%

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. 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 6.75%, 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	\$43,996	\$15,396	(\$8,907)

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.

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 10 - 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 11 - LITIGATION

At December 31, 2017, the police jury has several contracts in progress that are funded at least in part by grant funds. Total contracts, expenditures to date, and contract balances remaining are \$91,363, \$11,331, and \$80,032, respectively.

At December 31, 2017, the police jury was not involved in any litigation.

NOTE 12 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 26, 2018, the date on which the financial statements were available to be issued.

NOTE 13 –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.

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 –NEW ACCOUNTING STANDARDS (CONTINUED)

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.

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 –NEW ACCOUNTING STANDARDS (CONTINUED)

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.

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

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE 13 –NEW ACCOUNTING STANDARDS (CONTINUED)

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 SCHEDULE- GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 400,000	\$ 400,000	\$ 410,582	\$ 10,582
Other taxes, penalties, and interest	4,500	4,000	15,273	11,273
Licenses and permits	100,000	115,000	137,203	22,203
Intergovernmental funds:				
Federal funds	-	-	34,329	34,329
Severance taxes	230,000	354,600	277,054	(77,546)
State revenue sharing	23,000	23,800	31,112	7,312
Fire insurance rebate	44,000	46,200	46,190	(10)
LGAP	60,000	-	-	-
Other state funds	36,200	16,500	1,523	(14,977)
Fees, charges, and commissions for services	500	300	272	(28)
Fines and forfeitures	-	-	16,435	16,435
Use of money and property	1,000	700	723	23
Other revenues	9,000	19,800	11,420	(8,380)
Total revenues	<u>908,200</u>	<u>980,900</u>	<u>982,116</u>	<u>1,216</u>
Expenditures:				
Current:				
General government:				
Legislative	159,800	159,300	169,972	10,672
Judicial	66,900	67,800	73,084	5,284
Elections	27,200	26,500	27,119	619
Finance and administrative	49,800	53,500	50,715	(2,785)
Other general government	244,000	284,600	325,657	41,057
Public safety	264,000	322,400	322,036	(364)
Public works	35,000	15,000	33,558	18,558
Health and welfare	5,200	5,200	5,188	(12)
Economic development and assistance	2,500	2,400	2,468	68
Debt service	83,000	83,400	-	(83,400)
Capital outlay	60,000	15,400	-	(15,400)
Total expenditures	<u>997,400</u>	<u>1,035,500</u>	<u>1,009,797</u>	<u>(25,703)</u>
Excess (deficiency) of revenues over expenditures	<u>(89,200)</u>	<u>(54,600)</u>	<u>(27,681)</u>	<u>26,919</u>
Other sources (uses):				
Operating transfers in	-	2,600	2,571	(29)
Proceeds from the sale of assets	-	2,200	2,200	-
Operating transfers out	(110,000)	(136,500)	(221,490)	(84,990)
Total other sources (uses)	<u>(110,000)</u>	<u>(131,700)</u>	<u>(216,719)</u>	<u>(85,019)</u>
Net change in fund balances	(199,200)	(186,300)	(244,400)	(58,100)
Fund balances at beginning of year	398,000	416,602	905,130	488,528
Fund balances at end of year	\$ 198,800	\$ 230,302	\$ 660,730	\$ 430,428

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - ROAD AND BRIDGE FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Revenues:				
Taxes:				
Sales and use	\$ 174,000	\$ 163,000	\$ 162,523	\$ (477)
Intergovernmental funds:				
Federal funds	20,000	127,000	64,637	(62,363)
Parish transportation	177,000	172,300	168,608	(3,692)
LGAP	60,000	-	-	-
Other state funds	2,500	1,000	1,334	334
Use of money and property	-	200	144	(56)
Other revenues	-	15,000	15,010	10
Total revenues	<u>433,500</u>	<u>478,500</u>	<u>412,256</u>	<u>(66,244)</u>
Expenditures:				
Current:				
Public works	390,000	514,200	536,463	22,263
Capital outlay	60,000	72,600	61,000	(11,600)
Total expenditures	<u>450,000</u>	<u>586,800</u>	<u>597,463</u>	<u>10,663</u>
Excess (deficiency) of revenues over expenditures	<u>(16,500)</u>	<u>(108,300)</u>	<u>(185,207)</u>	<u>(76,907)</u>
Other sources (uses):				
Operating transfers in	20,000	72,500	72,540	40
Net change in fund balances	3,500	(35,800)	(112,667)	(76,867)
Fund balances at beginning of year	53,000	71,466	173,752	102,286
Fund balances at end of year	<u>\$ 56,500</u>	<u>\$ 35,666</u>	<u>\$ 61,085</u>	<u>\$ 25,419</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - HARD SURFACING FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 840,000	\$ 780,000	\$ 780,110	\$ 110
Intergovernmental funds:				
Federal funds	15,000	33,500	-	(33,500)
Use of money and property	500	400	405	5
Other revenues	-	36,900	-	(36,900)
Total revenues	<u>855,500</u>	<u>850,800</u>	<u>780,515</u>	<u>(70,285)</u>
Expenditures:				
Current:				
General government:				
Public works	872,500	869,100	470,381	(398,719)
Capital outlay	-	83,700	476,081	392,381
Total expenditures	<u>872,500</u>	<u>952,800</u>	<u>946,462</u>	<u>(6,338)</u>
Excess (deficiency) of revenues over expenditures	<u>(17,000)</u>	<u>(102,000)</u>	<u>(165,947)</u>	<u>(63,947)</u>
Other sources (uses):				
Operating transfers in	20,000	20,000	20,000	-
Proceeds from insurance	-	-	36,390	36,390
Total other sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>56,390</u>	<u>36,390</u>
Net change in fund balances	3,000	(82,000)	(109,557)	(27,557)
Fund balances at beginning of year	<u>222,000</u>	<u>232,700</u>	<u>352,604</u>	<u>119,904</u>
Fund balances at end of year	<u>\$ 225,000</u>	<u>\$ 150,700</u>	<u>\$ 243,047</u>	<u>\$ 92,347</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - SANITATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Sales and use	\$ 520,000	\$ 482,700	\$ 487,570	\$ 4,870
Use of money and property	500	300	292	(8)
Total revenues	<u>520,500</u>	<u>483,000</u>	<u>487,862</u>	<u>4,862</u>
Expenditures:				
Current:				
Public works	<u>638,000</u>	<u>638,300</u>	<u>592,857</u>	<u>(45,443)</u>
Net change in fund balances	(117,500)	(155,300)	(104,995)	50,305
Fund balances at beginning of year	<u>281,000</u>	<u>273,665</u>	<u>260,795</u>	<u>(12,870)</u>
Fund balances at end of year	<u>\$ 163,500</u>	<u>\$ 118,365</u>	<u>\$ 155,800</u>	<u>\$ 37,435</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 300,000	\$ 317,455	\$ 308,500	\$ (8,955)
Intergovernmental funds:				
State revenue sharing	16,000	23,508	23,260	(248)
Other state funds	1,600	-	1,601	1,601
Fees, charges, and commissions for services	5,700	4,544	6,519	1,975
Fines and forfeitures	180	658	658	-
Use of money and property	800	1,929	1,074	(855)
Other revenues	1,120	15,290	12,235	(3,055)
Donations	1,600	1,196	1,126	(70)
Total revenues	<u>327,000</u>	<u>364,580</u>	<u>354,973</u>	<u>(9,607)</u>
Expenditures:				
Current:				
Culture and recreation	301,500	276,329	283,004	6,675
Capital outlay	<u>78,500</u>	<u>70,810</u>	<u>63,850</u>	<u>(6,960)</u>
Total expenditures	<u>380,000</u>	<u>347,139</u>	<u>346,854</u>	<u>(285)</u>
Net change in fund balances	(53,000)	17,441	8,119	(9,322)
Fund balances at beginning of year	<u>166,137</u>	<u>168,352</u>	<u>550,194</u>	<u>381,842</u>
Fund balances at end of year	<u>\$ 113,137</u>	<u>\$ 185,793</u>	<u>\$ 558,313</u>	<u>\$ 372,520</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

BUDGETARY COMPARISON INFORMATION - HEALTH UNIT FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Revenues:				
Taxes:				
Ad valorem	\$ 80,000	\$ 78,600	\$ 77,122	\$ (1,478)
Intergovernmental funds:				
State revenue sharing	4,000	4,500	5,816	1,316
Use of money and property	-	700	757	57
Other revenues	-	300	279	(21)
Total revenues	<u>84,000</u>	<u>84,100</u>	<u>83,974</u>	<u>(126)</u>
Expenditures:				
Current:				
Health and welfare	43,000	38,200	42,076	3,876
Capital outlay	-	3,200	-	(3,200)
Total expenditures	<u>43,000</u>	<u>41,400</u>	<u>42,076</u>	<u>676</u>
Net change in fund balances	41,000	42,700	41,898	(802)
Fund balances at beginning of year	<u>430,000</u>	<u>432,400</u>	<u>499,068</u>	<u>66,668</u>
Fund balances at end of year	<u>\$ 471,000</u>	<u>\$ 475,100</u>	<u>\$ 540,966</u>	<u>\$ 65,866</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

**NOTES TO BUDGETARY COMPARISON SCHEDULES FOR MAJOR FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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, 2017, 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, 2017**

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of th Total Pension Liability
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%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as Percentage of Covered Employee Payroll
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%

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, 2017

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
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%

Schedule of Employer Contributions

Year	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
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%

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, 2017

Schedule of Employer's Share of Net Pension Liability

Year	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as percentage of its Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
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%

Schedule of Employer Contributions

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

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, 2017**

ASSETS	SPECIAL REVENUE	DEBT SERVICE	TOTAL
Cash and cash equivalents	\$ 169,049	\$ 9,175	\$ 178,224
Receivables	60,168	-	60,168
Other assets	3,908	-	3,908
Total assets	<u>\$ 233,125</u>	<u>\$ 9,175</u>	<u>\$ 242,300</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 4,343	\$ -	\$ 4,343
Salaries and related payables	454	-	454
Deferred inflows:			
Ad valorem taxes - unavailable	<u>23,195</u>	<u>-</u>	<u>23,195</u>
Fund equity - fund balances:			
Nonspendable	3,908	-	3,908
Restricted	<u>201,225</u>	<u>9,175</u>	<u>210,400</u>
Total fund equity - fund balances	<u>205,133</u>	<u>9,175</u>	<u>214,308</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 233,125</u>	<u>\$ 9,175</u>	<u>\$ 242,300</u>

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	SPECIAL REVENUE	DEBT SERVICE	TOTAL
Revenues:			
Taxes:			
Ad valorem	\$ 57,062	\$ -	\$ 57,062
Intergovernmental funds:			
Federal funds	164,130	-	164,130
State revenue sharing	1,695	-	1,695
Fire insurance rebate	3,663	-	3,663
Fines and forfeitures	88,024	-	88,024
Use of money and property	239	-	239
Other revenues	1,085	-	1,085
Total revenues	<u>315,898</u>	<u>-</u>	<u>315,898</u>
Expenditures:			
Current:			
General government:			
Judicial	133,444	-	133,444
Public safety	15,111	-	15,111
Health and welfare	158,930	-	158,930
Culture and recreation	34,253	-	34,253
Debt service	-	83,379	83,379
Total expenditures	<u>341,738</u>	<u>83,379</u>	<u>425,117</u>
Excess (deficiency) of revenues over expenditures	<u>(25,840)</u>	<u>(83,379)</u>	<u>(109,219)</u>
Other sources (uses):			
Operating transfers in	<u>43,000</u>	<u>83,379</u>	<u>126,379</u>
Net change in fund balances	17,160	-	17,160
Fund balances at beginning of year	187,973	9,175	197,148
Fund balances at end of year	<u>\$ 205,133</u>	<u>\$ 9,175</u>	<u>\$ 214,308</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017

ASSETS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Cash and cash equivalents	\$ 2,044	\$ 56,495	\$ 12,182	\$ 5,316	\$ 93,012	\$ 169,049
Receivables	4,559	23,371	9,565	-	22,673	60,168
Other assets	-	-	-	-	3,908	3,908
Total assets	<u>\$ 6,603</u>	<u>\$ 79,866</u>	<u>\$ 21,747</u>	<u>\$ 5,316</u>	<u>\$ 119,593</u>	<u>\$ 233,125</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 1,675	\$ 974	\$ 333	\$ -	\$ 1,361	\$ 4,343
Salaries and related payables	454	-	-	-	-	454
Total liabilities	<u>2,129</u>	<u>974</u>	<u>333</u>	<u>-</u>	<u>1,361</u>	<u>4,797</u>
Deferred inflows:						
Ad valorem taxes and state revenue sharing - unavailable	-	2,298	3,566	-	2,554	8,418
Grant revenues pending	-	-	-	14,777	-	14,777
Total deferred inflows	<u>-</u>	<u>2,298</u>	<u>3,566</u>	<u>14,777</u>	<u>2,554</u>	<u>23,195</u>
Fund equity - fund balances:						
Nonspendable	-	-	-	-	3,908	3,908
Restricted	4,474	76,594	17,848	-	111,770	210,686
Unassigned	-	-	-	(9,461)	-	(9,461)
Total fund equity - fund balances	<u>4,474</u>	<u>76,594</u>	<u>17,848</u>	<u>(9,461)</u>	<u>115,678</u>	<u>205,133</u>
Total liabilities, deferred inflows, and fund equity	<u>\$ 6,603</u>	<u>\$ 79,866</u>	<u>\$ 21,747</u>	<u>\$ 5,316</u>	<u>\$ 119,593</u>	<u>\$ 233,125</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, 2017**

	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	SECTION 8	FIRE DISTRICT NO. 2 MAINTENANCE	TOTAL
Revenues:						
Taxes:						
Ad valorem	\$ -	\$ 26,425	\$ 5,908	\$ -	\$ 24,729	\$ 57,062
Intergovernmental funds:						
Federal funds	-	-	-	164,130	-	164,130
State revenue sharing	-	756	(12)	-	951	1,695
Fire insurance rebate	-	-	-	-	3,663	3,663
Fines and forfeitures	88,024	-	-	-	-	88,024
Use of money and property	-	94	-	-	145	239
Other revenues	-	-	610	-	475	1,085
Total revenues	<u>88,024</u>	<u>27,275</u>	<u>6,506</u>	<u>164,130</u>	<u>29,963</u>	<u>315,898</u>
Expenditures:						
Current:						
General government:						
Judicial	133,444	-	-	-	-	133,444
Public safety	-	-	-	-	15,111	15,111
Health and welfare	-	-	-	158,930	-	158,930
Culture and recreation	-	19,483	14,770	-	-	34,253
Total expenditures	<u>133,444</u>	<u>19,483</u>	<u>14,770</u>	<u>158,930</u>	<u>15,111</u>	<u>341,738</u>
Excess (deficiency) of revenues over expenditures	<u>(45,420)</u>	<u>7,792</u>	<u>(8,264)</u>	<u>5,200</u>	<u>14,852</u>	<u>(25,840)</u>
Other sources (uses):						
Operating transfers in	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,000</u>
Net change in fund balances	<u>(2,420)</u>	<u>7,792</u>	<u>(8,264)</u>	<u>5,200</u>	<u>14,852</u>	<u>17,160</u>
Fund balances at beginning of year	<u>6,894</u>	<u>68,802</u>	<u>26,112</u>	<u>(14,661)</u>	<u>100,826</u>	<u>187,973</u>
Fund balances at end of year	<u>\$ 4,474</u>	<u>\$ 76,594</u>	<u>\$ 17,848</u>	<u>\$ (9,461)</u>	<u>\$ 115,678</u>	<u>\$ 205,133</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

NONMAJOR DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
AS OF DECEMBER 31, 2017

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

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, 2017

	HOSPITAL DISTRICT NO. 1 BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	CERTIFICATE OF INDEBTEDNESS SERIES 2008	TOTAL
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Debt service	-	-	83,379	83,379
Excess (deficiency) of revenues over expenditures	-	-	(83,379)	(83,379)
Other financing sources (uses):				
Operating transfers in	-	-	83,379	83,379
Net change in fund balances	-	-	-	-
Fund balances at beginning of year	5,443	3,732	-	9,175
Fund balances at end of year	\$ 5,443	\$ 3,732	\$ -	\$ 9,175

**CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID POLICE JURORS
FOR THE YEAR ENDED DECEMBER 31, 2017**

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.

Libby Ford, President	\$ 19,200
Delores McEntyre, Vice President	14,400
Albert E. Patten	14,400
Ben Otwell	14,400
Debra Hawkins	14,400
Harold Sones	14,400
Jackie Paulk	14,400
Judy Duhon	14,400
Rickie Crumpton	14,400
Total	<u>\$ 134,400</u>

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, REIMBURSEMENTS AND OTHER PAYMENTS
TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2017

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

Patti Mizell, Secretary-Treasurer

Salary	\$ 33,280
Benefits:	
Medicare	474
Retirement	4,160
Travel:	
Registration fees	200
Total	<u>\$ 38,114</u>

Wayne Spence, Librarian

Salary	\$ 49,400
Benefits:	
Medicare	716
Retirement	6,175
Travel:	
Lodging	202
Travel	1,134
Registration fees	99
Total	<u>\$ 57,726</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, 2017, 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 26, 2018.

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 and questioned costs as item 2017-001.

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 and questioned costs. 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, 2017

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 26, 2018

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

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. One instance of noncompliance material to the financial statements of the Catahoula Parish Police Jury was disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2017-001 Fire District Noncompliance with State Regulations

First Reported

2017

Type

Noncompliance with Regulations

Condition

Per information obtained from the Louisiana Office of State Fire Marshal, Fire District No.2 has no user account in the Louisiana Fire Department Online Registry and thus no current department information needed in order to receive the benefits described under "Criteria". Additionally, Monthly Fire Department Incident Reports have not been submitted to the LFIRS.

Criteria

The Louisiana Office of State Fire Marshal emphasizes the importance of fire department participation in the Louisiana Fire Incident Reporting System (LFIRS), a subset of the National Fire Incident Reporting System (NFIRS). To participate in LFIRS, a fire department electronically submits incident reports in one of two ways:

- 1) Enter incident data directly into the NFIRS database using software tools provided through the LFIRS program manager or;
- 2) Subscribe to a 3rd party NFIRS reporting software vendor, export incident data files in the form of an NFIRS transaction file and email to LFIRS.reporting@dps.la.gov. The state program manager imports the department incident data to the NFIRS database on behalf of the fire department.

CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

The Louisiana State Fire Marshal's office collects and maintains data submitted from Louisiana fire departments and compiles statistics on all incidents to which a fire department responds in an effort to determine the impact of these incidents, especially fire incidents, on the lives of citizens and property in Louisiana. In addition, the data collected on both fire and non-fire response efforts, by the State Fire Marshal can help identify personnel, equipment, and training needs of the state's fire service and document the full impact the fire service has on a state and local level. It is desired that fire departments submit their data monthly, by the last day of the month proceeding the reporting period. Should the department experience a complete month in which it has no responses to report, a "No Activity" report must be recorded for that month. This action will reflect consistency and compliance by the department with respect to LFIRS reporting.

The State Fire Marshal also maintains the Louisiana Fire Department Online Registry which provides a means to manage information about the fire department, including contact information, personnel characteristics, resource inventory and the roster of volunteer fire fighters. Participation in this application helps to build a database which can be used to:

- Maintain a real-time fire department directory
- Provide statistics for grant writing and reporting
- Aid in emergency response efforts
- Provide necessary documentation for the administration of the Volunteer Fire Fighter Insurance Program

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 Property Insurance Association of Louisiana (PIAL) 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

2016-001 Errors in Larto-Mayna Recreation District Payroll

Resolved

2016-002 Pay Rates not Properly Documented

Resolved
CATAHOULA PARISH POLICE JURY
HARRISONBURG, LOUISIANA

**SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

C. STATUS OF PRIOR YEAR FINDINGS (CONTINUED)

2016-003 Monitoring Report of OHSEP Programs Included Findings

Resolved

M2016-001 Sales Tax Paid on Library Purchases

Resolved

M2016-002 Minutes of Committee Meetings

Resolved

CATAHOULA PARISH POLICE JURY

P. O. BOX 258
HARRISONBURG, LOUISIANA 71340

"Catahoula Cur - The Official State Dog"

HAROLD SONES
PRESIDENT

JEREL A. EVANS
VICE-PRESIDENT

PATTI C. MIZELL
SECRETARY-TREASURER

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

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

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

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

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

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.

June 26, 2018

Bosch & Statham, LLC
P. O. Box 2377
Ruston, LA 71273-2377

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-Up Upon Procedures (SAUPs), for the fiscal period January 1, 2017 through December 31, 2017, we confirm to the best of our knowledge and belief, the following representations made to you during your engagement.

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; disbursements; credit/debit/fuel/purchasing cards; travel and expense reimbursement; contracts; payroll and personnel; ethics; debt service; and other areas (should be customized by entity, as applicable).

Yes No

2. For the fiscal period January 1, 2017 through December 31, 2017, the C/C areas were administered in accordance with the best practice criteria presented in the SAUPs.

Yes No

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

Yes No

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

Yes No

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, 2017, and DATE.

Yes No

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 No

7. We represent that the listing of bank accounts provided to you is complete.

Yes No

8. We represent that the listing of cash/check/money order (cash) collection locations provided to you is complete.

Yes No

9. We represent that the listing of entity disbursements or the general ledger population of entity disbursements provided to you is complete.

Yes No

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

Yes No

11. We represent that the listing of all travel and related expense reimbursements, by person, during the fiscal period or the general ledger population of travel and related expense reimbursements provided to you is complete.

Yes No

12. We represent that the listing of all contracts in effect during the fiscal period or the general ledger population of contract payments provided to you is complete.

Yes No

13. We represent that the listing of employees (and elected officials, if applicable) with their related salaries provided to you is complete.

Yes No

14. We represent that the listing of employees (and elected officials, if applicable) that terminated during the fiscal period provided to you is complete.

Yes No

15. We have disclosed to you *[list other matters as you have deemed appropriate]*.

Yes No

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

Yes No

17. We are not aware of any events that have occurred subsequent to December 31, 2017, that would require adjustment to or modification of the results of the agreed-upon procedures.

Yes No

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

Signature Patti C. Mizell Date 6/26/2018

Title Secretary / Treasurer

Signature _____ Date _____

Title _____



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, 2017 through December 31, 2017. 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 report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

We obtained the entity's written policies and procedures.

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

The entity did not have a budgeting policy in effect for 2017. However, the entity adopted a policy in December 2017 that was effective January 1, 2018. The 2018 policy includes the listed elements.

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, 2017

- 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 entity had a purchasing policy for services, supplies, and equipment for the LCDBG Program in effect for 2017. A new purchasing policy covering all purchases became effective January 1, 2018. The 2018 policy addresses all the elements except how vendors are to be added to the vendor list.

Exceptions: See above.

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

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

The entity had a policy in effect during 2017 and a new policy effective January 1, 2018. Both policies address the processing of disbursements but not the reviewing or approving of the disbursements.

Exceptions: See above.

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

- d) **Receipts**, including receiving, recording, and preparing deposits

The entity did not have a receipts policy effective during 2017. A new policy was adopted and effective for January 1, 2018. The new policy addresses the receiving, recording, and preparation of deposits.

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 entity had a payroll/personnel policy in effect during 2017 that includes the required elements except for payroll processing.

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, 2017

- 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 entity did not have a contracting policy in effect during 2017. However, a contracting policy was adopted in December 2017 to take effect in January 2018. The new policy does include the referenced elements.

Exceptions: See above.

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

- 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, and (5) monitoring card usage

The entity had a credit cards policy but adopted a new policy in December 2017 that was effective January 1, 2018. The policy addresses the required elements except for the allowable business uses and monitoring card usage.

Exceptions: None.

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

The entity had a travel and expense reimbursement policy effective in 2017. A revised policy was adopted in December 2017 that was effective January 1, 2018. The policies include all the required elements.

Exceptions: None.

- 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 entity had a policy in effect during 2017. The policy includes does not include the prohibitions defined in R.S. 42:1111-1121 or the requirement that all employees annually attest that they have read the ethics policy. The entity did not update the ethics policy for 2018.

Exceptions: See above.

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

CATAHOULA PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
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- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The entity did not have a debt services policy in place for the 2017. The entity adopted a policy in December 2017 with a January 1, 2018 effective date. The 2018 policy does not include debt issuance approval, EMMA reporting requirements, or the debt service requirements.

Exceptions: See above.

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

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

We obtained and reviewed the board/committee minutes for the fiscal year. The Police Jury met at least monthly.

Exceptions: None

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

Nine out of the twenty-two regular meetings held during the year referenced budget-to-actual comparisons for the General Fund and major funds. The budget-to-actual comparisons were referred to in the minutes.

Exceptions: None.

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan.

The budget-to-actual comparisons do not show a deficit for any funds during the fiscal period.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

The minutes included non-budgetary financial information in all meetings.

Exceptions: None.

CATAHOULA PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2017

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

We obtained a listing of client bank accounts and management's representation that it is complete.

Exceptions: None

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three-year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: Police Jury student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

Using the listing provided, we selected one-third of the bank accounts and obtained bank statements and reconciliations for all months in the fiscal year.

Bank reconciliations had been prepared for all months tested.

Exceptions: None

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

None of the prepared bank reconciliations showed evidence of a board member or member of management reviewing the bank reconciliation.

Exceptions: See above.

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

- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

No such outstanding items existed during the fiscal year.

Exceptions: None

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

We obtained the listing of cash/check/money order collection locations and management's representation that the listing is complete.

Exceptions: None

**CATAHOULA PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2017**

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three-year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: Police Jury student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* **For each cash collection location selected:**

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

There are four cash collection locations. Therefore, all locations were selected for testing.

We obtained the insurance policies and noted that the Secretary-Treasurer is bonded, but the Assistant Secretary-Treasurer is not. However, the police jury has a theft insurance policy that covers theft by unnamed personnel. The Secretary-Treasurer brings deposits to the bank, records the transactions and reconciles the bank statements. The entity does not maintain a cash drawer. The money (usually checks) that is collected is placed in a folder locked in a cabinet in the office until the deposit is made. We noted that none of the collectors at the library's three collection locations are bonded. The Library Director is the only person who prepares deposits and brings deposits to the bank for the library. The police jury maintains the library's books.

Exceptions: See above.

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

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

We noted no such policy.

Exceptions: See above.

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

- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

We selected the highest week of cash collections by obtaining the general ledger and filtering it for deposits.

**CATAHOULA PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2017**

Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

We obtained deposit slips, receipt data, and bank statements for the selected week. The police jury collects most of its funds electronically or by check in the US Mail. Receipts are only written for permits and similar items. There were fifteen collections included in the tested week. Due to the method of collection such as electronic deposit, we were unable to test five of the collections for timeliness of deposit. Six collections were deposited between two and eleven days after receipt.

Exceptions: See above.

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

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

The police jury receives most of its collections via mailed checks or electronic funds transfers. Receipts are written for new development permits. Four permit collections were included in our test. A receipt was not written for one of the collections. However, we inspected the related permit application. For other collections, we inspected check stubs, settlement sheets, or similar documentation.

Exceptions: See above.

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

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and 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) by a person who is not responsible for collections.

We noted no such policy.

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, 2017**

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

We obtained the general ledgers for all funds and filtered for entity disbursements. We also obtained management's representation that the listing is complete.

Exceptions: None

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

We selected 25 disbursements for testing. Disbursements for the master bank were haphazardly selected because it contains a large number of payroll checks that made random sampling very difficult. Disbursements for all other funds were randomly selected.

- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

The police jury's system does not separate initiation from approval functions. The police jury's policy is to require purchase orders only from the maintenance department. A purchase order should have been present for sixteen of twenty-five disbursements. Ten out of sixteen did not have a proper purchase order. The errors were in the following departments: general fund (1), library (5), health unit (3), and Maitland Recreation District (1).

Exceptions: See above.

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

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

The police jury does not document who initiates the purchase.

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, 2017**

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

See previous comments regarding purchase orders. Of the 25 selected for testing, a receiving report was not applicable to 9 disbursements. Six disbursements that should have been supported by a receiving report were not. All 25 disbursements were supported by an invoice or other appropriate documentation.

Exceptions: See above.

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

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

The police jury's policies do not address who is authorized to add vendors to the system. Upon inquiry of management, we noted that the person responsible for processing payments does add vendors to the entity's purchasing/disbursement system.

Exceptions: See above.

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

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

Per the police jury's policies and inquiry of management, persons with signatory authority and who make the final authorization for disbursements can initiate or record purchases.

Exceptions: See above.

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

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

We inquired of management and observed the supply of unused checks in a cabinet. The cabinet is locked at night only. When it is unlocked during the day, all the authorized signatories have access to it. However, if the Assistant Secretary is present, she would notice.

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, 2017**

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

There is no signature stamp or signature machine.

Exceptions: None.

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

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), 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 the listing and management's representation that the listing is complete. We noted no exceptions.

Exceptions: None

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation 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.)]

The Police Jury has two credit cards. Therefore, we selected both cards for testing. We obtained the monthly statements for the selected cards. We selected the monthly statement for each card with the largest dollar activity.

We noted both cards' statements were reviewed and approved by the cardholder.

Exceptions: None

- b) Report whether finance charges and/or late fees were assessed on the selected statements.

We noted no instances where finance charges and/or late fees were assessed on the selected statements.

Exceptions: None.

**CATAHOULA PARISH POLICE JURY
REPORT ON STATEWIDE AGREED-UPON PROCEDURES
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16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

We obtained supporting documentation for all transactions for the two statements tested.

- a) For each transaction, report whether the transaction is supported by:
- An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

We noted that most transactions were supported by an itemized receipt. There was 1 transaction for one of the cards that had a credit card receipt that did not include itemized detail. We noted that the business/public purpose was not documented for fifteen charges. Many of the charges were for books charged to the library, but the documentation did not indicate the books were for library books. We noted no additional documentation requirements.

Exceptions: See above.

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

- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

We compared each transaction's detail to the entity's written purchasing/disbursement policies and the LA Public Bid Law and noted no exceptions.

Exceptions: None

- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

Business purpose was documented for three out of eighteen charges. There were no exceptions for the three charges. However, for one charge in which the business purpose was not documented, we noted the charge included five dollars for sales tax. The library is exempt from sales tax.

Exceptions: See above.

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

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Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

We obtained a listing of all travel payments made during the fiscal period and management's representation that the listing is complete.

Exceptions: None

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

We obtained the entity's written policies related to travel and expense reimbursements. The travel policy does not state a limit for amounts paid for lodging, per day or otherwise. It only states that "out of town trips requiring overnight lodging shall be approved by the Jury at a Regular Scheduled Meeting." For the hotel fees tested, the Police Jury paid \$149 per night while the GSA rate was \$91 per night for lodging. We did not see approval in the jury's minutes.

Exceptions: See above.

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

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

We selected the three persons who incurred the most travel costs during the fiscal period. We obtained the expense documentation for each person selected, including supporting documentation. Finally, we chose the largest travel expense for each person to review in detail.

We compared expense documentation to written policies and noted that each expense was paid in accordance with written policy, except that the jury did not approve the overnight expenses as required in the jury's policy.

Exceptions: See above.

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

**CATAHOULA PARISH POLICE JURY
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b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]
- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).
- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

Each expense was supported by an itemized receipt from the hotel identifying precisely what was purchased.

The documentation included the public purpose.

No other documentation is required by written policy.

Exceptions: None.

c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

We noted no exceptions.

Exceptions: None

d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each expense tested was both reviewed and approved by the Secretary/Treasurer, who was not the payee.

Exceptions: None

Contracts

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

We obtained the listing of all contracts in effect during the fiscal period and management's representation that the listing is complete.

Exceptions: None

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21. Using the listing above, select the five contract “vendors” that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

We selected the five contract vendors that were paid the most money during the fiscal period. We obtained their related contracts and paid invoices.

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

We noted there was a formal/written contract that supports the services arrangement and the amount paid for each contract selected for testing.

Exceptions: None.

- b) Compare each contract’s detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

We compared each contract’s detail to the LA Public Bid Law.

For contracts that were required to be bid, we compared supporting contract documentation to legal requirements and noted no exceptions.

Four of the five contracts tested were subject to the LA Public Bid Law.

Exceptions: None

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

None of the tested contracts were amended.

Exceptions: None

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- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

We selected the largest payment from each of the five contracts and obtained the supporting invoices. We compared the invoice to the contract terms and noted that each invoice and related payment complied with the terms and conditions of the contract.

Exceptions: None

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

We obtained the minutes and reported that each contract/bid item was approved in the minutes. One of the five contracts was approved in a prior year.

Exceptions: None

Payroll and Personnel

22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

We obtained a listing of employees and management's representation. We randomly selected five employees/officials to test and obtained their personnel files.

All five employees/officials' payments were made in strict accordance with the conditions of their employment.

Exceptions: None

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Two out of five employees had a change in pay rate during the fiscal year. Both changes were properly approved.

Exceptions: None.

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23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Report whether 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.)

We obtained the attendance and leave records and randomly selected one pay period in which leave had been taken by at least one employee. We then selected twenty-five employees/officials randomly for testing.

Exceptions: None.

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

Supervisors approved twenty out of twenty-five attendance records. Seventeen employees used leave time during the test period. We noted no approval of leave time.

Exceptions: See above.

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

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

We noted no exceptions.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

There were three employees on the list of terminated employees. One of the three employees received a termination payment. We noted no exceptions.

Exceptions: None

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

We obtained supporting documentation relating to payroll taxes and retirement contributions during the fiscal period. Employee and employer portions of payroll taxes and retirement contributions were submitted to the applicable agencies by the required deadlines. Because filing dates are not always documented, we were unable to determine whether all forms were filed timely.

CATAHOULA PARISH POLICE JURY
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Exceptions: See above.

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

Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity-maintained documentation to demonstrate that required ethics training was completed.

We requested ethics compliance documentation for the five employees selected in procedure #22. Documentation was not on file for one out of the five employees.

Exceptions: See above.

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

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

We inquired of various members of management and the governing body whether any alleged ethics violations were reported to the entity during the fiscal period. No such allegations received.

Exceptions: None.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

No debt was issued during the fiscal period.

Exceptions: None.

**CATAHOULA PARISH POLICE JURY
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29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

We obtained supporting documentation from the entity. The entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

Exceptions: None.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

No such millages exist.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

We inquired of management whether the entity had any misappropriations of public funds or assets. We noted no such misappropriations.

Exceptions: None.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

We observed the required notice posted in the police jury offices visible to the public. The police jury does not have a website.

Exceptions: None.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

We did not observe any such exceptions that are not disclosed above.

Exceptions: None.

**CATAHOULA PARISH POLICE JURY
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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



Ruston, Louisiana
June 26, 2018

CATAHOULA PARISH POLICE JURY

P. O. BOX 258
HARRISONBURG, LOUISIANA 71340

"Catahoula Cur - The Official State Dog"

HAROLD SONES
PRESIDENT

JEREL A. EVANS
VICE-PRESIDENT

PATTI C. MIZELL
SECRETARY-TREASURER

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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.

CATAHOULA PARISH POLICE JURY MANAGEMENT'S CORRECTIVE ACTION PLAN

SCHEDULE OF FINDINGS

2017-001 – Noncompliance with Regulations

Catahoula Parish Fire District #2 Board Chairman Jackie Adams will have an account set up for the Louisiana Fire Incident Reporting System and will have all future reports recorded in the system.

STATEWIDE AGREED UPON PROCEDURES

AUP Written Policies and Procedures:

AUP Budgeting:

1. a) The jury adopted a budgeting policy effective January 1, 2018 and will now follow this policy.

b) Purchasing:

The Catahoula Parish Police Jury financial software does not permit access restrictions to be added. This office only has two employees who must both have access to the program. There are separate log in passwords for each employee. Either employee may have to enter deposits and/or disbursements if the situation warrants. Disbursements may require the addition of a new vendor. Signatories would notice any suspicious vendor activity.

c) Disbursements:

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) The jury adopted a cash receipts policy effective January 1, 2018 and will now follow this policy.

e) Payroll/Personnel:

A payroll processing policy will be written and presented to the jury for approval.

f) The jury adopted a contracting policy effective January 1, 2018 and will now follow this policy.

g) The jury adopted a credit card policy effective January 1, 2018 and will now follow this policy.

i) Ethics:

The Catahoula Parish Police Jury Ethics policy will be updated to include R. S. 42:1111-1121. All employees will be required to read the policy annually and attest by signature to such.

j) Debt Service:

The Catahoula Parish Police Jury debt service policy will be amended to include EMMA reporting requirements or debt service requirements.

AUP Bank Reconciliations:

4. b) The Police Jury President will review and sign all bank reconciliations.

AUP Collections:

6. a) There are only two employees in the Police Jury Administration Office. Both employees must be involved in collections and deposits at times.

b) The Police Jury Office collects very little cash. We do not feel it is feasible to have a formal process for this procedure.

c) The Police Jury Office collects very little cash. It is not feasible to make deposits within one day of every receipt. Deposits are made at least once a week if necessary.

>The permit which did not have a receipt written was an oversight by this office. We will ensure in the future that receipts are written for all permits.

7. There are procedures in place to determine completeness of all collections, but no formal policy has been written. A formal policy will be written and presented to the Jury for adoption.

AUP Disbursements:

9. a) Disbursements without purchase orders:

The Library has their own policy which does not require purchase orders.

The Health Unit – Purchase orders were not required in 2017. Under the new policy effective 2018, P. O.'s are now issued.

The General Fund disbursement without a purchase order is for a contract with Cintas.

Maitland Recreation District is governed by a separate board which does not require purchase orders.

b) The Police Jury has implemented a purchase order policy effective January 1, 2018 which includes forms that will document who requests the purchase order.

c) The Police Jury has implemented a purchase order policy effective January 1, 2018 which requires the signature of the person who receives the goods.

10. The Catahoula Parish Police Jury financial software does not permit access restrictions to be added. This office only has two employees who must both have access to the program. There are separate log in passwords for each employee. Either employee may have to enter deposits and/or disbursements if the situation warrants. Disbursements may require the addition of a new vendor. Signatories would notice any suspicious vendor activity.

11. With only two employees in the office, it is impossible not to allow a signatory to initiate purchases.

12. With only two employees in the office, it is not feasible to change procedures for keeping unused checks under lock.

AUP Credit Cards:

16. a) Management will strive to ensure that all purchases are documented with itemized details.

c) Librarian is currently in process of obtaining a refund for the tax paid in error. Management will work to ensure that sales tax is not paid in the future.

AUP Travel and Expense Reimbursement:

18. The hotel fee for \$149 per night was for the Police Jury Association Convention. A block of rooms is reserved for the convention and this is the group rate which is required.

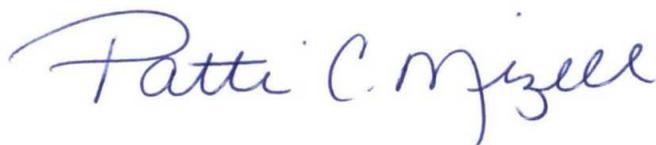
19. a) Travel for certain conferences/conventions is approved in the budget; therefore it is not approved at a meeting. Any travel not in the budget will be approved at a meeting. The policy will be amended to reflect such.

AUP Payroll and Personnel:

23. b) With the small number of employees for the parish, we do not feel it is necessary to have written approval of leave time. The employee's supervisor ensures that the employee has accrued leave before allowing time off.

25. All payroll tax and retirement forms will be documented with date form was mailed or filed electronically.

26. Management will ensure that all employees have the state required ethics training.



Patti C. Mizell
Secretary/Treasurer