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**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**

**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Two Years Ended**  
**December 31, 2001**  
**With Supplemental Information Schedules**

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

Release Date 6/12/02

**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Two Years Ended  
December 31, 2001  
With Supplemental Information Schedules

C O N T E N T S

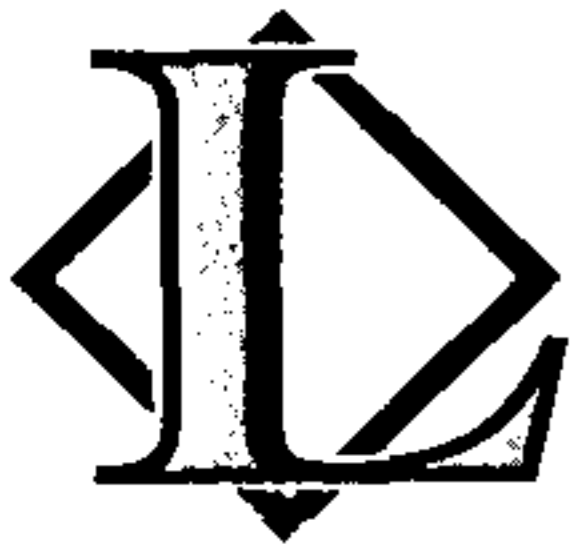
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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditor's Report**

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

We have audited the primary government financial statements of the Catahoula Parish Police Jury, as of December 31, 2001, and for each of the years in the two year period then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Catahoula Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

*We conducted our audit in accordance with U.S. generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.*

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Catahoula Parish Police Jury, as of December 31, 2001, and the results of its operations for each of the years in the two year period then ended, in conformity with U.S. generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Catahoula Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Catahoula Parish Police Jury at December 31, 2001, and results of its operations for each of the years in the two year period then ended in conformity with U. S. generally accepted accounting principles.

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Independent Auditor's Report,

December 31, 2001

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Catahoula Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued reports dated May 3, 2002, on our consideration of the Catahoula Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Little Associates*

Monroe, Louisiana

May 3, 2002

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2001

	...GOVERNMENTAL FUND TYPE...			...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$116,607	\$1,669,918	\$29,337			\$1,815,862
Receivables	133,057	460,894	19,937			613,888
Due from other funds	17,352	150				17,502
Land, buildings, and equipment				\$8,017,776		8,017,776
Amount available in debt service funds					\$40,932	40,932
Amount to be provided for retirement of general long-term obligations					178,337	178,337
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$267,016</u>	<u>\$2,130,962</u>	<u>\$49,274</u>	<u>\$8,017,776</u>	<u>\$219,269</u>	<u>\$10,684,297</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$26,897	\$86,506	\$724			\$114,127
Due to other funds		17,502				17,502
Capital leases payable					\$48,715	48,715
Judgements payable					42,455	42,455
Compensated absences payable					19,099	19,099
Bonds payable					109,000	109,000
Total Liabilities	<u>26,897</u>	<u>104,008</u>	<u>724</u>	<u>NONE</u>	<u>219,269</u>	<u>350,898</u>
Fund Equity:						
Investment in general fixed assets				\$8,017,776		8,017,776
Fund balances:						
Reserved for debt service			40,932			40,932
Unreserved - undesignated	240,119	2,026,954	7,618			2,274,691
Total Fund Equity	<u>240,119</u>	<u>2,026,954</u>	<u>48,550</u>	<u>8,017,776</u>	<u>NONE</u>	<u>10,333,399</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$267,016</u>	<u>\$2,130,962</u>	<u>\$49,274</u>	<u>\$8,017,776</u>	<u>\$219,269</u>	<u>\$10,684,297</u>

The accompanying notes are an integral part of this statement.



CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$79,062	\$325,314	\$22,758		\$427,134
Sales and use		1,184,026			1,184,026
Other taxes, penalties, and interest	6,277				6,277
Licenses and permits	44,086				44,086
Intergovernmental revenues:					
Federal funds - federal grants	117,405			\$56,222	173,627
State funds:					
Parish transportation funds		135,015			135,015
State revenue sharing (net)	15,415	27,744			43,159
Severance taxes	364,468				364,468
Rural Development Grants	561	61,509			62,070
Other state funds	24,517	18,281			42,798
Fees, charges, and commissions for services		14,390			14,390
Fines and forfeitures		88,733			88,733
Use of money and property	3,113	48,749	489		52,351
Other revenues	19,630	30,941			50,571
Total revenues	<u>674,534</u>	<u>1,934,702</u>	<u>23,247</u>	<u>56,222</u>	<u>2,688,705</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	100,726				100,726
Judicial	61,055	152,028			213,083
Elections	25,431				25,431
Financial and administrative	37,742		5,849	14,750	58,341
Other general government	198,420		832		199,252
Public safety	122,306	16,150			138,456
Public works		1,390,174			1,390,174
Health and welfare	116,896	18,132			135,028
Culture and recreation		227,078			227,078
Economic development and assistance	3,862				3,862
Debt service		36,942	16,500		53,442
Capital outlay	4,406	498,512		41,472	544,390
Total expenditures	<u>670,844</u>	<u>2,339,016</u>	<u>23,181</u>	<u>56,222</u>	<u>3,089,263</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<u>3,690</u>	<u>(404,314)</u>	<u>66</u>	<u>NONE</u>	<u>(400,558)</u>

(Continued)

CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>OTHER FINANCING SOURCES (Uses)</b>					
Sale of fixed assets		\$3,577			\$3,577
Transfers in		89,400			89,400
Transfers out	(\$89,400)				(89,400)
Total other financing sources (uses)	<u>(89,400)</u>	<u>92,977</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(85,710)	(311,337)	\$66	NONE	(396,981)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>325,829</u>	<u>2,338,291</u>	<u>48,484</u>	<u>NONE</u>	<u>2,712,604</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$240,119</u>	<u>\$2,026,954</u>	<u>\$48,550</u>	<u>NONE</u>	<u>\$2,315,623</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LCDBG CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$79,529	\$325,651	\$28,885		\$434,065
Sales and use		1,175,024			1,175,024
Other taxes, penalties, and interest	4,847				4,847
Licenses and permits	40,332				40,332
Intergovernmental revenues:					
Federal funds - federal grants	106,040			\$242,889	348,929
State funds:					
Parish transportation funds		210,381			210,381
State revenue sharing (net)	15,671	28,287			43,958
Severance taxes	360,779				360,779
Rural Development grants	60,710				60,710
Other state funds	21,181	11,028			32,209
Local funds	154				154
Fees, charges, and commissions for services	4,206	7,285			11,491
Fines and forfeitures		143,683			143,683
Use of money and property	2,267	68,391	640		71,298
Other revenues	50,924	101,967			152,891
Total revenues	<u>746,640</u>	<u>2,071,697</u>	<u>29,525</u>	<u>242,889</u>	<u>3,090,751</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Legislative	88,920				88,920
Judicial	57,209	140,364			197,573
Elections	36,074				36,074
Financial and administrative	38,769			26,990	65,759
Other general government	143,371		5,292		148,663
Public safety	101,817	23,320			125,137
Public works		1,239,792			1,239,792
Health and welfare	106,665	21,496			128,161
Culture and recreation		222,577			222,577
Economic development and assistance	3,946				3,946
Debt service		171,684	89,845		261,529
Capital outlay	13,563	276,904		215,899	506,366
Total expenditures	<u>590,334</u>	<u>2,096,137</u>	<u>95,137</u>	<u>242,889</u>	<u>3,024,497</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>					
	<u>156,306</u>	<u>(24,440)</u>	<u>(65,612)</u>	<u>NONE</u>	<u>66,254</u>

(Continued)

CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	LCDBG CAPITAL PROJECT FUND	TOTAL (MEMORANDUM ONLY)
<b>OTHER FINANCING SOURCES (Uses)</b>					
Sale of fixed assets		\$7,606			\$7,606
Transfers in	\$82,000	123,886			205,886
Transfers out	(123,886)	(82,000)			(205,886)
Total other financing sources (uses)	(41,886)	49,492	NONE	NONE	7,606
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	114,420	25,052	(\$65,612)	NONE	73,860
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	211,409	2,313,239	114,096	NONE	2,638,744
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$325,829</u>	<u>\$2,338,291</u>	<u>\$48,484</u>	<u>NONE</u>	<u>\$2,712,604</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 2001

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$69,000	\$77,688	\$8,688	\$260,120	\$311,868	\$51,748
Sales and use				1,145,000	1,175,007	30,007
Other taxes, penalties, and interest	5,700	5,732	32			
Licenses and permits	41,000	43,886	2,886			
Intergovernmental revenues:						
Federal funds - federal grants	117,438	117,405	(33)	10,114	11,636	1,522
State funds:						
Parish transportation funds				135,000	135,702	702
State revenue sharing (net)	18,000	20,809	2,809	22,230	36,307	14,077
Severance taxes	391,000	390,804	(196)			
Other state funds	26,278	26,493	215	77,529	79,521	1,992
Local funds		2,000	2,000			
Fees, charges, and commissions for services	4,050	3,968	(82)	9,750	7,328	(2,422)
Fines and forfeitures				200	73	(127)
Use of money and property	2,800	3,259	459	49,720	49,386	(334)
Other revenues	18,113	20,732	2,619	13,200	12,778	(422)
Total revenues	<u>693,379</u>	<u>712,776</u>	<u>19,397</u>	<u>1,722,863</u>	<u>1,819,606</u>	<u>96,743</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	100,041	100,498	(457)			
Judicial	61,118	61,299	(181)			
Elections	40,867	41,087	(220)			
Financial and administrative	31,305	34,880	(3,575)			
Other general government	184,855	195,613	(10,758)			
Public safety	127,268	121,689	5,579	16,325	14,198	2,127
Public works				1,402,247	1,377,156	25,091
Health and welfare	116,846	127,643	(10,797)	13,200	17,152	(3,952)
Culture and recreation				219,765	216,781	2,984
Economic development and assistance	4,798	4,522	276			
Debt Service				55,212	34,212	21,000
Capital outlay		1,428	(1,428)	421,895	476,124	(54,229)
Total expenditures	<u>667,098</u>	<u>688,659</u>	<u>(21,561)</u>	<u>2,128,644</u>	<u>2,135,623</u>	<u>(\$6,979)</u>

(Continued)

CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 (Excluding Criminal Court Special Revenue Fund)  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (Cash) Basis and Actual, 2001

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$26,281</u>	<u>\$24,117</u>	<u>(\$2,164)</u>	<u>(\$405,781)</u>	<u>(\$316,017)</u>	<u>\$89,764</u>
<b>OTHER FINANCING SOURCES</b>						
(Uses)						
Sale of assets				3,200	3,577	377
Transfers in				37,000	37,000	
Transfers out	<u>(82,000)</u>	<u>(89,400)</u>	<u>(7,400)</u>			
Total other financing sources (uses)	<u>(82,000)</u>	<u>(89,400)</u>	<u>(7,400)</u>	<u>40,200</u>	<u>40,577</u>	<u>377</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	(55,719)	(65,283)	(9,564)	(365,581)	(275,440)	90,141
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>131,878</u>	<u>181,890</u>	<u>50,012</u>	<u>2,004,026</u>	<u>1,945,304</u>	<u>(58,722)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$76,159</u>	<u>\$116,607</u>	<u>\$40,448</u>	<u>\$1,638,445</u>	<u>\$1,669,864</u>	<u>\$31,419</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual  
For the Year Ended December 31, 2000

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$63,000	\$74,772	\$11,772	\$197,120	\$243,885	\$46,765
Sales and use				1,140,000	1,177,922	37,922
Other taxes, penalties, and interest	4,000	3,764	(236)			
Licenses and permits	34,000	40,332	6,332			
Intergovernmental revenues:						
Federal funds - federal grants	107,747	106,445	(1,302)	30,000	4,114	(25,886)
State funds:						
Parish transportation funds				200,000	202,079	2,079
State revenue sharing (net)	20,000	12,757	(7,243)	22,089	14,804	(7,285)
Severance taxes	347,401	347,401				
Other state funds	190,717	105,898	(84,819)	21,674	18,172	(3,502)
Fees, charges, and commissions						
for services	4,550	4,835	285	23,550	7,574	(15,976)
Fines and forfeitures				200	65	(135)
Use of money and property	27,177	1,987	(25,190)	57,600	65,242	7,642
Other revenues	25,117	128,737	103,620	112,700	89,303	(23,397)
Total revenues	<u>823,709</u>	<u>826,928</u>	<u>3,219</u>	<u>1,804,933</u>	<u>1,823,160</u>	<u>18,227</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	86,192	89,142	(2,950)			
Judicial	59,236	56,675	2,561			
Elections	36,417	23,545	12,872			
Financial and administrative	157,426	56,243	101,183			
Other general government	145,502	145,557	(55)			
Public safety	113,900	99,599	14,301	47,075	52,319	(5,244)
Public works				1,342,627	1,410,686	(68,059)
Health and welfare	94,999	95,917	(918)	25,200	21,709	3,491
Culture and recreation				222,882	227,604	(4,722)
Economic development and assistance	4,100	3,286	814			
Debt Service				82,165	82,398	(233)
Capital outlay		13,563	(13,563)	228,041	233,563	(5,522)
Total expenditures	<u>697,772</u>	<u>583,527</u>	<u>114,245</u>	<u>1,947,990</u>	<u>2,028,279</u>	<u>(80,289)</u>

(Continued)

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(Cash) Basis and Actual, 2000

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$125,937</u>	<u>\$243,401</u>	<u>\$117,464</u>	<u>(\$143,057)</u>	<u>(\$205,119)</u>	<u>(\$62,062)</u>
<b>OTHER FINANCING SOURCES</b>						
(Uses)						
Sale of assets				94,300	7,617	(86,683)
Transfers in					104,286	104,286
Transfers out		<u>(104,286)</u>	<u>104,286</u>	<u>(85,000)</u>		<u>85,000</u>
Total other financing sources (uses)	<u>NONE</u>	<u>(104,286)</u>	<u>104,286</u>	<u>9,300</u>	<u>111,903</u>	<u>102,603</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	125,937	139,115	13,178	(133,757)	(93,216)	40,541
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>5,941</u>	<u>42,775</u>	<u>36,834</u>	<u>2,116,346</u>	<u>2,038,520</u>	<u>(77,826)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$131,878</u>	<u>\$181,890</u>	<u>\$50,012</u>	<u>\$1,982,589</u>	<u>\$1,945,304</u>	<u>(\$37,285)</u>

(Concluded)

The accompanying notes are an integral part of this statement.



**CATAHOULA PARISH POLICE JURY**  
Harrisonburg, Louisiana

Notes to the Financial Statements  
As of and for the Two Years Ended December 31, 2001

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Catahoula Parish Police Jury is the governing authority for Catahoula Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2004.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

**A. REPORTING ENTITY**

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

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

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

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

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

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Seventh Judicial District Criminal Court	December 31	2 & 3
Enterprise Recreation District	December 31	1, 2, & 3
Maitland Recreation District	December 31	1, 2, & 3
Maitland Water District	December 31	1 & 3
Larto-Mayna Recreation District	December 31	1, 2, & 3
Catahoula Parish:		
Library	December 31	1, 2, & 3
Hospital District No. 1	December 31	1 & 3
Hospital District No. 2	December 31	1 & 3
Fire District No. 1	December 31	1 & 3
Fire District No. 2	December 31	1, 2, & 3
Fire District No. 5	December 31	1, 2, & 3
Fire District No. 6	December 31	1, 2, & 3
Assessor	December 31	2 & 3
Communications District	December 31	1, 2, & 3
Clerk of Court	June 30	2 & 3
Sheriff	June 30	2 & 3

## CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

### Notes to the Financial Statements (Continued)

The police jury has chosen to issue financial statements of the primary government (police jury) only, therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

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

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

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

#### **B. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available

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

financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

**Governmental Funds:**

**General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, etc.

**Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for and the payment of principal, interest, and related charges on general long-term debt.

**Fiduciary Fund - Sales Tax Agency Fund**

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

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

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

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 86 per cent of the police jury's general fixed assets are valued at actual historical cost while the remaining 14 per cent are valued at estimated cost, based on the actual historical of like items. Approximately 70 per cent of the library's fixed assets are valued at actual cost while the remaining 30 per cent (books and periodicals) are valued using a moving-average basis. No depreciation has been provided on general fixed assets.

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

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

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

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

thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are budgeted as revenues *in the year the taxes are due and payable*. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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

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

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

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

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

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

**Other Financing Sources**

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

**E. BUDGET PRACTICES**

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

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

For the Two Years Ended December 31, 2001, the police jury adopted cash based budgets for the General Fund and all special revenue funds except the Criminal Court Special Revenue Funds. The Criminal Court special revenue fund is exempt from the requirements of Louisiana Revised Statutes 39:1301-1314 (Local Government Budget Act).

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

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

	General ....Fund....		Special Revenue ....Funds....	
	2001	2000	2001	2000
Excess of revenues and other sources over expenditures	(\$65,284)	\$139,115	(\$275,440)	(\$93,216)
Adjustments:				
Receivables	(36,265)	3,625	9,034	95,162
Payables	15,835	(26,408)	(35,898)	395
Interfunds	4	(1,912)		2,069
Fund not budgeted			(9,033)	20,642
Excess of revenues and other sources over expenditures	<u>(\$85,710)</u>	<u>\$114,420</u>	<u>(\$311,337)</u>	<u>\$25,052</u>

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

	General Fund	Special Revenue Funds
Fund balances at end of year - Statement D	\$116,607	\$1,669,864
Adjustments:		
Criminal Court Fund not budgeted		54
Cash and cash equivalents (net) - Statement A	<u>\$116,607</u>	<u>\$1,669,918</u>

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**G. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At



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

December 31, 2001, the police jury has cash and cash equivalents (book balances) totaling \$1,815,862, as follows:

Demand deposits	\$1,694,888
Time deposits	<u>120,974</u>
Total	<u>\$1,815,862</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. Cash and cash equivalents (bank balances) at December 31, 2001, are secured as follows:

Bank Balances	<u>\$1,964,291</u>
Federal deposit insurance	\$488,475
Pledged securities (uncollateralized)	<u>2,943,320</u>
Total	<u>\$3,431,795</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, 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. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

**II. VACATION AND SICK LEAVE**

The following provides detail on vacation and sick leave policies of the police jury, library, and criminal court:

**Police Jury**

Employees of Catahoula Parish Police Jury receive 5 to 20 days of vacation leave each year, depending on the length of service. A maximum of 30 days vacation leave may be carried forward to the next year. Upon

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

separation or retirement, employees are paid for any unused vacation leave. Jury employees earn 10 days sick leave each year. Sick leave may accumulate to a maximum of 60 days. All unused accumulated sick leave is forfeited upon termination of employment.

**Library**

Employees of the library are granted from 7 to 21 days of vacation and sick leave each year, depending upon length of service and professional status. A maximum of 1/4 of the amount granted in vacation days and 1/2 of the amount granted in sick days can be accumulated and carried forward to succeeding years. Upon separation or retirement, employees are paid for any accumulated vacation leave, however, all accumulated sick leave is forfeited.

**Criminal Court**

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

At December 31, 2001, the maximum amount of accumulated and vested employee leave benefits is not material and is not reflected in the financial statements. The cost of leave privileges is recognized as a current year expenditure when leave is actually taken or when employees are paid for accrued leave upon separation of employment.

**I. SALES TAXES**

On April 1, 1995, voters of the parish renewed a one per cent sales tax that was dedicated to construct, acquire, extend, improve, maintain and/or operate garbage collection and disposal facilities and equipment. The tax was renewed for a ten-year period and expires on March 31, 2005. The proposition provides that the proceeds of the tax be allocated between the police jury and the incorporated municipalities in Catahoula Parish. The renewal proposition allocates seventy-five percent (75 %) of the proceeds to the parish and the remaining twenty-five per cent (25 %) of the proceeds to be allocated to the municipalities of Jonesville (16.5 %), Sicily Island (5 %), and Harrisonburg (3.5 %).

On November 19, 1990, voters of the parish approved the renewal of a one per cent

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

sales tax dedicated to hard-surfacing existing roads and maintaining hard-surfaced roads in the parish. The tax is for a period of ten years and expires on January 31, 2011. The renewal proposition allocates ninety percent (90%) of the proceeds to the parish and the remaining ten per cent (10%) of the proceeds to be allocated to the municipalities of Jonesville (7%), Sicily Island (2%), and Harrisonburg (1%), for the purpose of hard-surfacing existing streets and roads and maintaining hard-surfaced streets and roads within the respective municipalities.

The police jury entered into an agreement with the 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.

**J. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the police jury maintains insurance policies covering automobile, property, workmen's compensation, general liability, and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2001.

**K. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**2. LEVIED TAXES**

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

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

	Authorized Millage	Levied ...Millage...		Expiration Date
		2001	2000	
Parishwide taxes:				
General Fund:				
Inside municipalities	1.76	1.69	1.58	Indefinite
Outside municipalities	3.58	3.39	3.16	Indefinite
Special revenue funds:				
Health Unit	2.00	2.07	2.00	2009
Library	6.00	8.28	8.00	2009
District taxes:				
Special revenue funds:				
Larto-Mayna Recreation	5.00	5.00	5.00	2009
Maitland Recreation	5.00	4.29	4.25	2004
Fire District No. 2	3.00	3.22	2.89	2006
Fire District No. 1	5.00	5.00	4.89	2007
Debt service funds:				
Fire District No. 1	Variable	4.50	5.50	2006

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following schedule lists the ten principal taxpayers for the parish and their 2001 assessed valuation:

	2001 Assessed Valuation	Percent of Total Assessed Valuation
Sustainable Forests, LLC	\$1,422,350	3.74%
Concordia Electric	1,253,140	3.30%
Southern Heritage Bank	1,254,700	3.30%
Catahoula-LaSalle Bank	1,104,550	2.91%
Bell South	\$933,220	2.46%
American Comm Barge Lines	899,260	2.37%
Louisiana Purchase	818,310	2.15%
Entergy Louisiana, Inc.	654,280	1.72%
Catahoula Correctional	465,000	1.22%
Tensas Delta Land Co.	434,860	1.14%
Total	<u>\$9,239,670</u>	<u>24.32%</u>

3. RECEIVABLES

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

The following is a summary of receivables at December 31, 2001:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$73,315	\$302,022	\$19,892	\$395,229
Sales and use		100,955		100,955
Other	3,032			3,032
Grants - State	55,223	43,977		99,200
Other	<u>1,487</u>	<u>13,940</u>	<u>45</u>	<u>15,472</u>
Total	<u>\$133,057</u>	<u>\$460,894</u>	<u>\$19,937</u>	<u>\$613,888</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the two years ended December 31, 2001:

	<u>Balance January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31,</u>
2000:				
Police Jury:				
Land and building	\$1,606,480	\$177,249		\$1,783,729
Improvements other than buildings	817,509			817,509
Equipment	\$1,374,440	\$17,250		\$1,391,690
Furniture	15,839			15,839
Vehicles	1,128,739	205,628		1,334,367
Assets under capital lease	383,755		(\$117,007)	266,748
Construction in Progress		215,899	(177,249)	38,650
Total Police Jury	<u>5,326,762</u>	<u>616,026</u>	<u>(294,256)</u>	<u>5,648,532</u>
Library:				
Land and buildings	325,188			325,188
Furniture	146,993	15,805		162,798
Vehicles	78,611			78,611
Library books	511,845	18,899	(48,635)	482,109
Total Library	<u>1,062,637</u>	<u>34,704</u>	<u>(48,635)</u>	<u>1,048,706</u>
Criminal Court:				
Equipment	84,356	2,310		\$86,666
Furniture and fixtures	26,204			26,204
Vehicles	16,003			16,003

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

	Balance January 1,	Additions	Deletions	Balance December 31,
Books	42,245	1,389		43,634
Total Criminal Court	168,808	3,699	NONE	172,507
Larto-Mayna Recreation District -				
Land and buildings	174,202	NONE	NONE	174,202
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	2,032			2,032
Total Maitland Recreation District	43,059	NONE	NONE	43,059
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	72,599			72,599
Vehicles	41,250			41,250
Total Fire District No. 1	135,737	NONE	NONE	135,737
Fire District No. 2:				
Land and buildings	125,364			125,364
Auto	100,850	21,175		122,025
Equipment	66,935	8,011		74,946
Total Fire District No. 2	293,149	29,186	NONE	322,335
Total	<u>\$7,204,354</u>	<u>\$683,615</u>	<u>(\$342,891)</u>	<u>\$7,545,078</u>
2001:				
Police Jury:				
Land and buildings	\$1,783,729	\$101,351		\$1,885,080
Improvements other than buildings	817,509			817,509
Equipment	1,391,690	6,280	(\$5,000)	1,392,970
Furniture	\$15,839			\$15,839
Vehicles	1,334,367	\$314,794	(\$28,002)	1,621,159
Assets under capital lease	266,748			266,748
Construction in progress	38,650	41,472		80,122
Total Police Jury	<u>5,648,532</u>	<u>463,897</u>	<u>(33,002)</u>	<u>6,079,426</u>
Library:				
Land and buildings	325,188			325,188
Furniture	162,798	20,727	(3,516)	180,009
Vehicles	78,611			78,611
Library books	482,109	25,725	(6,810)	501,024
Total Library	<u>1,048,706</u>	<u>46,452</u>	<u>(10,326)</u>	<u>1,084,832</u>
Criminal Court:				
Equipment	86,666	1,280		87,946
Furniture and fixtures	26,204			26,204
Vehicles	16,003			16,003
Books	43,634	3,507		47,141

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

	Balance January 1,	Additions	Deletions	Balance December 31,
Total Criminal Court	172,507	4,787	NONE	177,293
Larto-Mayna Recreation District - land and buildings	174,202	NONE	NONE	174,202
Maitland Recreation District:				
Land and buildings	41,027			41,027
Furniture	2,032			2,032
Total Maitland Recreation District	43,059	NONE	NONE	43,059
Fire District No. 1:				
Land and buildings	21,888			21,888
Equipment	72,599			72,599
Equipment	41,250			41,250
Total Fire District No. 1	135,737	NONE	NONE	135,737
Fire District No. 2:				
Land and buildings	125,364			125,364
Auto	122,025			122,025
Equipment	74,946	891		75,837
Total Fire District No. 2	322,335	891	NONE	323,227
Total	<u>\$7,545,078</u>	<u>\$516,027</u>	<u>(\$43,328)</u>	<u>\$8,017,776</u>

**5. PENSION PLAN**

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the

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

benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Catahoula Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Catahoula Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Catahoula Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2001, 2000, and 1999, were \$43,403, \$38,907, and \$38,143 respectively, equal to the required contributions for each year.

6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 2001, the police jury has one capital leases in effect for equipment with a recorded amount of \$266,748. The lease obligations are paid from special revenue funds. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2001:

<u>Year</u>	
2002	<u>\$50,354</u>
Total minimum lease payments	50,354
Less amount representing interest	<u>(1,639)</u>
Present value of net minimum lease payments	<u>\$48,715</u>



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

**7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the two years ended December 31, 2001:

	<u>Capital Leases</u>	<u>Judgement Payable</u>	<u>Compensated Absences Payable</u>	<u>General Obligation Bonds</u>	<u>Total</u>
Long-term obligations at January 1, 2000	\$222,213	\$59,435	\$18,441	\$205,800	\$505,889
Additions:					
2001			23,365		23,365
2000			24,121		24,121
Deductions:					
2001	(22,636)	(8,680)	(22,833)	(16,500)	(70,649)
2000	(150,862)	(8,300)	(23,995)	(80,300)	(263,457)
Long-term obligations at December 31, 2001	<u>\$48,715</u>	<u>\$42,455</u>	<u>\$19,099</u>	<u>\$109,000</u>	<u>\$219,269</u>

General obligation bonds payable at December 31, 2001, consist of a \$250,000, 1987 issue for the acquisition of buildings, machinery, and equipment. Principal is due in annual installments of \$10,000 to \$25,000 through March 1, 2007. Interest rates are 6.4 per cent to 6.9 per cent. Debt retirement payments are made from Fire District No. 2 Bond Sinking Fund.

As shown on Statement A, \$40,932 is available in Fire District No. 2 Bond Sinking Fund to service the general obligation bonds. The annual requirements to amortize all bonded debt outstanding at December 31, 2001, including interest payments of \$16,806, are as follows:

<u>Year</u>	
2002	\$19,923
2003	21,147
2004	21,298
2005	20,425
2006	21,504
2007	21,509
Total	<u>\$125,806</u>

General obligation bonds totaling \$109,000, at December 31, 2001, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the police jury and its components are legally restricted from incurring long-term bonded debt in excess of 10 per cent of the

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

assessed value of taxable property in the parish or district. The police jury and its reported component units are within that statutory limitation.

On November 15, 1990, the district court rendered judgment on a lawsuit involving the police jury. Judgment was for \$93,606. However, funds have not been available to settle the suit. On June 13, 1995, the jury signed a payment agreement whereby payments of \$900 per month will be paid for eleven years. The police jury began making monthly payments in June, 1995.

**8. LITIGATION AND CLAIMS**

At December 31, 2001, the police jury is involved in several lawsuits. In the opinion of the district attorney, legal counsel for the police jury, resolution of these suits would not materially affect the financial position of the police jury.

**9. SALES TAX AGENCY FUND - CHANGES IN ASSETS AND LIABILITIES**

The following schedule presents changes in assets and liabilities of the Sales Tax Fund for the two years ended December 31, 2001:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
2000:				
Assets:				
Cash		\$1,444,662	(\$1,444,662)	
Accounts receivable		1,444,662	(1,444,662)	
Total Assets	<u>NONE</u>	<u>\$2,889,324</u>	<u>(\$2,889,324)</u>	<u>NONE</u>
Liabilities:				
Accounts payable		\$20,392	(\$20,392)	
Due to other funds		1,175,023	(1,175,023)	
Due to other governments		249,247	(249,247)	
Total Liabilities	<u>NONE</u>	<u>\$1,444,662</u>	<u>(\$1,444,662)</u>	<u>NONE</u>
2001:				
Assets:				
Cash		\$1,458,159	(\$1,458,159)	
Accounts receivable		1,458,159	(1,458,159)	
Total Assets	<u>NONE</u>	<u>\$2,916,318</u>	<u>(\$2,916,318)</u>	<u>NONE</u>
Liabilities:				
Accounts payable		\$22,976	(\$22,976)	

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

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
Due to other funds		1,184,026	(1,184,026)	
Due to other governments		251,157	(251,157)	
Total Liabilities	<u>NONE</u>	<u>\$1,458,159</u>	<u>(\$1,458,159)</u>	<u>NONE</u>

**10. DUE FROM/TO OTHER FUNDS**

Individual fund balances due from/to other funds at December 31, 2001, are as follows:

	<u>Due from</u>	<u>Due to</u>
General Fund	\$17,352	
Special Revenue Funds:		
Criminal Court		\$17,352
Sanitation		150
Hard Surfacing	150	
Total	<u>\$17,502</u>	<u>\$17,502</u>

**11. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 2001:

Balance due at January 1, 2000	\$17,194
Amount due:	
2000	158
2001	NONE
Amount remitted:	
2000	NONE
2001	<u>NONE</u>
Balance due at December 31, 2001	<u>\$17,352</u>

**12. LOWER-INCOME HOUSING PROGRAM**

The LaSalle Community Action Association, which is a component unit of the LaSalle Parish Police Jury, administers the Lower-Income Housing Program for the Catahoula Parish Police Jury. The police jury exercises its oversight responsibility for this program by reviewing and approving requests for

**CATAHOULA PARISH POLICE JURY**

Harrisonburg, Louisiana

**Notes to the Financial Statements (Continued)**

funds, receiving the funds and passing the funds to the association, and by reviewing audits that are performed on the program by a certified public accountant. The financial statements presented in this report reflect the pass through fund activity only and do not reflect an audit of the Lower-Income Housing Program. The last audit was for the year ended December 31, 2000 and there were no findings.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CATAHOULA PARISH POLICE JURY  
Harrisonburg , Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 2001

**SPECIAL REVENUE FUNDS**

**ROAD AND BRIDGE FUND**

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

**HARD-SURFACING FUND**

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

**SANITATION FUND**

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

**HEALTH UNIT FUND**

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

**LIBRARY FUND**

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

**CRIMINAL COURT FUND**

The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special Criminal Court Fund account to be used for the operations of the criminal court of the parish. Expenditures are

made from the fund on motion of the district attorney and approval of the district judge. The statute also requires that one-half of the fund balance remaining in the Criminal Court Fund at December 31, of each year be transferred to the parish General Fund.

#### **LARTO-MAYNA RECREATION FUND**

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

#### **MAITLAND RECREATION FUND**

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

#### **FIRE DISTRICT NO. 1 FUND**

The Fire District No. 1 Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

#### **FIRE DISTRICT NO. 2 FUND**

The Fire District No. 2 Fund accounts for operations of the fire district. Financing is provided by ad valorem taxes and state revenue sharing funds.

CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2001

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	UNEMPLOYMENT INSURANCE	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$1,560,567	\$53	\$12,348	\$4,357	\$7,183	\$41,875	\$43,535	\$1,669,918
Receivables	399,614	9,074	18,396	5,309		13,417	15,084	460,894
Due from other funds	150							150
<b>TOTAL ASSETS</b>	<u>\$1,960,331</u>	<u>\$9,127</u>	<u>\$30,744</u>	<u>\$9,666</u>	<u>\$7,183</u>	<u>\$55,292</u>	<u>\$58,619</u>	<u>\$2,130,962</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Accounts payable	\$81,979	\$491	\$1,841	\$172		\$445	\$1,578	86,506
Due to General Fund	150	17,352						17,502
Total Liabilities	<u>82,129</u>	<u>17,843</u>	<u>1,841</u>	<u>172</u>	<u>NONE</u>	<u>445</u>	<u>1,578</u>	<u>104,008</u>
Fund Equity - fund balances - unreserved - undesignated	<u>1,878,202</u>	<u>(8,716)</u>	<u>28,903</u>	<u>\$9,494</u>	<u>\$7,183</u>	<u>\$54,847</u>	<u>57,041</u>	<u>2,026,954</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,960,331</u>	<u>\$9,127</u>	<u>\$30,744</u>	<u>\$9,666</u>	<u>\$7,183</u>	<u>\$55,292</u>	<u>\$58,619</u>	<u>\$2,130,962</u>





Capital outlay	492,834	4,787		891	498,512
Claims and judgements	<u>10,800</u>				<u>10,800</u>
Total expenditures	<u>2,146,214</u>	<u>156,815</u>	<u>13,654</u>	<u>12,285</u>	<u>2,339,016</u>

<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(371,609)</u>	<u>(61,433)</u>	<u>7,274</u>	<u>11,887</u>	<u>8,720</u>	<u>(404,314)</u>
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<b>OTHER FINANCING SOURCE</b>						
Sale of assets	3,577					3,577
Transfers in	<u>37,000</u>	<u>52,400</u>				<u>89,400</u>
Total other financing sources	<u>40,577</u>	<u>52,400</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>92,977</u>

<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	<u>(331,032)</u>	<u>(9,033)</u>	<u>7,274</u>	<u>11,887</u>	<u>8,720</u>	<u>(311,337)</u>
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<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>2,209,234</u>	<u>317</u>	<u>21,629</u>	<u>48,321</u>	<u>2,338,291</u>
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<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$1,878,202</u>	<u>(\$8,716)</u>	<u>\$28,903</u>	<u>\$54,847</u>	<u>\$57,041</u>	<u>\$2,026,954</u>
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CATAHOULA PARISH POLICE JURY  
 Harrisonburg, Louisiana  
 SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
 and Changes in Fund Balances  
 For the Year Ended December 31, 2000

	MAINT. FUNDS	CRIMINAL COURT	LARTO- MAYNA RECREATION	MAITLAND RECREATION	UNEMPLOYMENT INSURANCE	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 2	TOTAL
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$274,695		\$18,233	\$5,312		\$11,386	\$16,025	\$325,651
Sales and use	1,175,024							1,175,024
Intergovernmental revenues:								
State funds:								
Parish transportation funds	210,381							210,381
State revenue sharing (net)	24,756		717	943		803	1,068	28,287
Other state funds	6,783					1,904	2,341	11,028
Fees, charges, and commissions for services	7,285							7,285
Fines and forfeitures	50	\$143,633						143,683
Use of money and property	64,356		523			1,003	2,509	68,391
Other revenues	100,299	1,472				196		101,967
Total revenues	1,863,629	145,105	19,473	6,255	NONE	15,292	21,943	2,071,697
<b>EXPENDITURES</b>								
Current:								
General government - judicial		140,364						140,364
Public safety						9,339	13,981	23,320
Public works	1,239,792							1,239,792
Health and welfare	21,496							21,496
Culture and recreation	191,880		15,000	15,697				222,577
Debt service	160,884							160,884
Capital outlay	244,019	3,699					29,186	276,904

Claims and judgements	<u>10,800</u>								<u>10,800</u>
Total expenditures	<u>1,868,871</u>	<u>144,063</u>	<u>15,000</u>	<u>15,697</u>	<u>NONE</u>	<u>9,339</u>	<u>43,167</u>	<u>2,096,137</u>	
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(5,242)</u>	<u>1,042</u>	<u>4,473</u>	<u>(9,442)</u>	<u>NONE</u>	<u>5,953</u>	<u>(21,224)</u>	<u>(24,440)</u>	
<b>OTHER FINANCING SOURCE</b>									
Sale of assets	7,606							7,606	
Transfers in	104,286	19,600						123,886	
Transfers out	<u>(82,000)</u>							<u>(82,000)</u>	
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>24,650</u>	<u>20,642</u>	<u>4,473</u>	<u>(9,442)</u>	<u>NONE</u>	<u>5,953</u>	<u>(21,224)</u>	<u>25,052</u>	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,184,584</u>	<u>(20,325)</u>	<u>17,156</u>	<u>18,089</u>	<u>\$7,183</u>	<u>37,007</u>	<u>69,545</u>	<u>2,313,239</u>	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$2,209,234</u>	<u>\$317</u>	<u>\$21,629</u>	<u>\$8,647</u>	<u>\$7,183</u>	<u>\$42,960</u>	<u>\$48,321</u>	<u>\$2,338,291</u>	

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

Combining Balance Sheet, December 31, 2001

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$6,496	\$289,397	\$606,718	\$503,327	\$154,629	\$1,560,567
Receivables	32,724	55,424	35,109	51,061	225,296	399,614
Due from other funds		150				150
<b>TOTAL ASSETS</b>	<u>\$39,220</u>	<u>\$344,971</u>	<u>\$641,827</u>	<u>\$554,388</u>	<u>\$379,925</u>	<u>\$1,960,331</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities:						
Accounts payable	\$7,901	\$23,838	\$10,383	\$2,838	\$37,019	\$81,979
Due to other funds			150			150
<b>Total liabilities</b>	<u>7,901</u>	<u>23,838</u>	<u>10,533</u>	<u>2,838</u>	<u>37,019</u>	<u>82,129</u>
Fund Equity - fund balances- unreserved - undesignated	<u>31,319</u>	<u>321,133</u>	<u>631,294</u>	<u>551,550</u>	<u>342,906</u>	<u>1,878,202</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$39,220</u>	<u>\$344,971</u>	<u>\$641,827</u>	<u>\$554,388</u>	<u>\$379,925</u>	<u>\$1,960,331</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS  
Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem				\$54,275	\$217,101	\$271,376
Sales and use	\$22,918	\$645,832	\$515,276			1,184,026
Intergovernmental revenues:						
State funds:						
Parish transportation funds	135,015					135,015
State revenue sharing (net)					24,580	24,580
Rural Development Grants	25,681	35,828				61,509
Other state funds	2,229				11,636	13,865
Fees, charges, and commissions for services			5,608		8,782	14,390
Fines and forfeitures					73	73
Use of money and property	22	9,098	15,019	13,759	8,313	46,211
Other revenues	2,478		7,885		13,197	23,560
Total revenues	<u>188,343</u>	<u>690,758</u>	<u>543,788</u>	<u>68,034</u>	<u>283,682</u>	<u>1,774,605</u>
<b>EXPENDITURES</b>						
Current:						
Public works	209,116	776,555	404,503			1,390,174
Health and welfare				18,132		18,132
Culture and recreation					208,132	208,132
Debt service	20,534	2,804	2,804			26,142
Capital outlay	887	79,399	238,962	98,772	74,814	492,834
Claims and judgements		10,800				10,800
Total expenditures	<u>230,537</u>	<u>869,558</u>	<u>646,269</u>	<u>116,904</u>	<u>282,946</u>	<u>2,146,214</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	<u>(42,194)</u>	<u>(178,800)</u>	<u>(102,481)</u>	<u>(48,870)</u>	<u>736</u>	<u>(371,609)</u>
<b>OTHER FINANCING SOURCES</b>						
Sale of assets	1,530	1,300	30		717	3,577
Transfers from other funds	37,000					37,000
Total other financing sources	<u>38,530</u>	<u>1,300</u>	<u>30</u>	<u>NONE</u>	<u>717</u>	<u>40,577</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>						
	<u>(3,664)</u>	<u>(177,500)</u>	<u>(102,451)</u>	<u>(48,870)</u>	<u>1,453</u>	<u>(331,032)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	<u>34,983</u>	<u>498,633</u>	<u>733,745</u>	<u>600,420</u>	<u>341,453</u>	<u>2,209,234</u>
<b>FUND BALANCES AT END OF YEAR</b>						
	<u>\$31,319</u>	<u>\$321,133</u>	<u>\$631,294</u>	<u>\$551,550</u>	<u>\$342,906</u>	<u>\$1,878,202</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
SPECIAL REVENUE - MAINTENANCE FUNDS  
Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	<u>ROAD AND BRIDGE</u>	<u>HARD- SURFACING</u>	<u>SANITATION</u>	<u>HEALTH UNIT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem				\$54,846	\$219,849	\$274,695
Sales and use		\$640,922	\$534,102			1,175,024
Intergovernmental revenues:						
State funds:						
Parish transportation funds	\$210,381					210,381
State revenue sharing (net)					24,756	24,756
Other state funds	2,669				4,114	6,783
Fees, charges, and commissions for services			6,009		1,276	7,285
Fines and forfeitures					50	50
Use of money and property	739	19,843	19,666	16,341	7,767	64,356
Other revenues	<u>85,804</u>		<u>250</u>		<u>14,245</u>	<u>100,299</u>
Total revenues	<u>299,593</u>	<u>660,765</u>	<u>560,027</u>	<u>71,187</u>	<u>272,057</u>	<u>1,863,629</u>
<b>EXPENDITURES</b>						
Current:						
Public works	181,982	697,295	360,514			1,239,791
Health and welfare				21,497		21,497
Culture and recreation					191,880	191,880
Debt service	154,152	3,366	3,366			160,884
Capital outlay		81,225	128,090		34,704	244,019
Claims and judgements		<u>10,800</u>				<u>10,800</u>
Total expenditures	<u>336,134</u>	<u>792,686</u>	<u>491,970</u>	<u>21,497</u>	<u>226,584</u>	<u>1,868,871</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>						
	<u>(36,541)</u>	<u>(131,921)</u>	<u>68,057</u>	<u>49,690</u>	<u>45,473</u>	<u>(5,242)</u>
<b>OTHER FINANCING SOURCE</b>						
Sale of assets	7,338				268	7,606
Transfers out	(82,000)					(82,000)
Transfers in	<u>104,286</u>					<u>104,286</u>
Total other sources (uses)	<u>29,624</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>268</u>	<u>29,892</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>						
	(6,917)	(131,921)	68,057	49,690	45,741	24,650
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	<u>41,900</u>	<u>630,554</u>	<u>665,688</u>	<u>550,730</u>	<u>295,712</u>	<u>2,184,584</u>
<b>FUND BALANCES AT END OF YEAR</b>						
	<u>\$34,983</u>	<u>\$498,633</u>	<u>\$733,745</u>	<u>\$600,420</u>	<u>\$341,453</u>	<u>\$2,209,234</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg , Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 2001

**DEBT SERVICE FUNDS**

**COURTHOUSE BOND SINKING FUND**

The Courthouse Bond Sinking Fund accumulates monies for the payment of the \$1,350,000 Public Improvement Bonds dated February 1, 1974. The bonds were issued to improve the existing courthouse and jail building and to construct additions and extensions thereto, together with parking facilities and necessary equipment and furnishings. Financing is provided by ad valorem taxes.

**HOSPITAL DISTRICT NO. 1 BOND SINKING FUND**

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

**LARTO-MAYNA BOND SINKING FUND**

The Larto-Mayna Bond Sinking Fund accumulates monies for the payment of the \$67,000 in bonds issued September 23, 1985. The bonds were issued to construct capital improvements at the Larto-Mayna recreation site. Financing is provided by ad valorem taxes.

**FIRE DISTRICT NO. 2 BOND SINKING FUND**

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



CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 2001

	HOSPITAL DISTRICT NO. 1 BOND SINKING	LARTO- MAYNA BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$5,732	\$1,886	\$21,719	\$29,337
Receivables			19,937	19,937
<b>TOTAL ASSETS</b>	<u>\$5,732</u>	<u>\$1,886</u>	<u>\$41,656</u>	<u>\$49,274</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	<u>NONE</u>	<u>NONE</u>	\$724	\$724
Fund Equity:				
Reserved for debt service			40,932	40,932
Unreserved - undesignated	\$5,732	\$1,886		7,618
Total fund equity	<u>5,732</u>	<u>1,886</u>	<u>40,932</u>	<u>48,550</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$5,732</u>	<u>\$1,886</u>	<u>\$41,656</u>	<u>\$49,274</u>

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2001

	COURTHOUSE BOND SINKING	HOSPITAL DISTRICT NO. 1 BOND SINKING	LARTO- MAYNA BOND SINKING	FIRE DISTRICT NO. 2 BOND SINKING	TOTAL
<b>REVENUES</b>					
Ad valorem taxes				\$22,758	\$22,758
Use of money and property			\$19	470	489
Total revenues	NONE	NONE	19	23,228	23,247
<b>EXPENDITURES</b>					
Current - general government - other	\$77			755	832
Debt service:					
Principal			1,500	15,000	16,500
Interest and other charges			200	5,649	5,849
Total expenditures	77	NONE	1,700	21,404	23,181
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(77)	NONE	(1,681)	1,824	66
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	77	\$5,732	3,567	39,108	48,484
<b>FUND BALANCES AT END OF YEAR</b>	NONE	\$5,732	\$1,886	\$40,932	\$48,550

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg, Louisiana**  
**DEBT SERVICE FUNDS**

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	<u>COURTHOUSE BOND SINKING</u>	<u>HOSPITAL DISTRICT NO. 1 BOND SINKING</u>	<u>LARTO- MAYNA BOND SINKING</u>	<u>FIRE DISTRICT NO. 2 BOND SINKING</u>	<u>TOTAL</u>
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$610	\$27	\$937	\$27,311	\$28,885
Use of money and property		204		436	640
Total revenues	<u>610</u>	<u>231</u>	<u>937</u>	<u>27,747</u>	<u>29,525</u>
<b>EXPENDITURES</b>					
Current - general government -other	3,113	725	110	1,343	5,291
Debt service:					
Principal		65,000	300	15,000	80,300
Interest and other charges		3,023	144	6,379	9,546
Total expenditures	<u>3,113</u>	<u>68,748</u>	<u>554</u>	<u>22,722</u>	<u>95,137</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(2,503)	(68,517)	383	5,025	(65,612)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,580</u>	<u>74,249</u>	<u>3,184</u>	<u>34,083</u>	<u>114,096</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$77</u></u>	<u><u>\$5,732</u></u>	<u><u>\$3,567</u></u>	<u><u>\$39,108</u></u>	<u><u>\$48,484</u></u>

**CATAHOULA PARISH POLICE JURY**  
**Harrisonburg , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
**As of and for the Two Years Ended December 31, 2001**

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$700 per month and the other jurors receive \$600 per month.

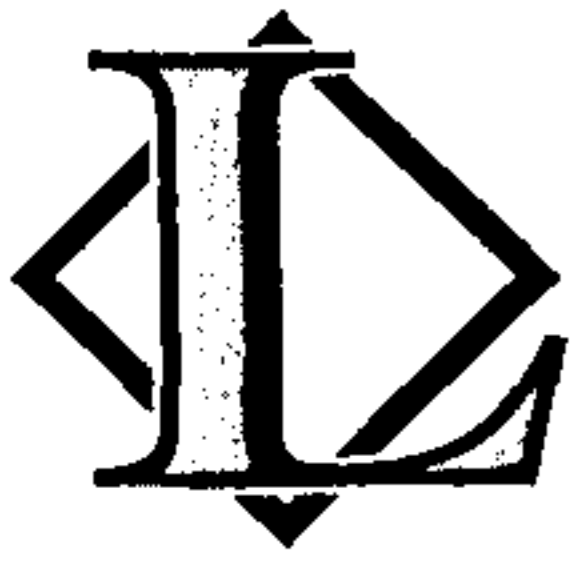
CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Two Years Ended December 31, 2001

	<u>2001</u>	<u>2000</u>
Samuel Branch, Sr.	NONE	\$600
Dennis Cassels	NONE	600
Linda Evans	\$7,200	6,300
Libby Ford	7,200	6,300
Walter Krause	7,200	6,300
Doyle Wiggins	7,200	5,700
J. D. Alexander	7,200	5,700
Benny Vault, Jr.	7,200	5,700
Joe Barber, Sr.	7,200	5,700
Jackie Paulk	7,200	5,700
Charlie Myers, President	8,400	6,650
Emmitt Taylor	NONE	700
Jimmy Book, Jr.	NONE	600
Michael Tubre	NONE	600
George White, Jr.	<u>NONE</u>	<u>600</u>
Total	<u>\$66,000</u>	<u>\$57,750</u>

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

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



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

We have audited the primary government financial statements of the Catahoula Parish Police Jury as of and for the Two Years Ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Catahoula Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

CATAHOULA PARISH POLICE JURY

Harrisonburg, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2001

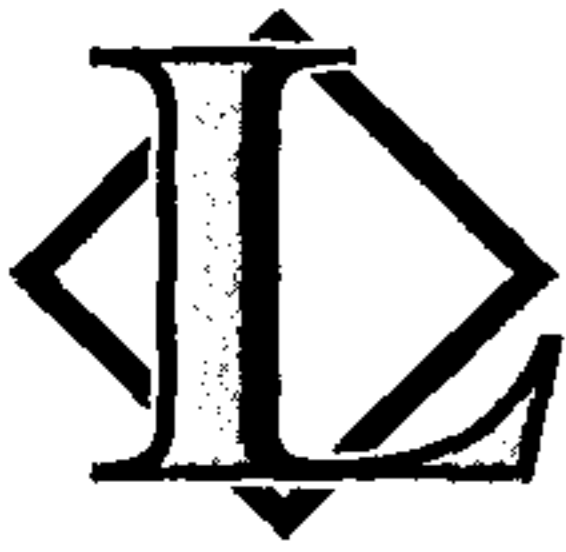
This report is intended for the information of the members of the Catahoula Parish Police Jury, management of the police jury, federal awarding agencies and pass-through entities, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Little & Associates*

Monroe, Louisiana

May 3, 2002





**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
JAMES C. BOND, CPA  
CHARLES R. MARCHBANKS, JR., CPA

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

**Compliance**

We have audited the compliance of the Catahoula Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the Two Years Ended December 31, 2001. Catahoula Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Catahoula Parish Police Jury's management. Our responsibility is to express an opinion on the Catahoula Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish Police Jury's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Catahoula Parish Police Jury's compliance with those requirements.

In our opinion, Catahoula Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the Two Years Ended December 31, 2001. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana  
Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 2001

**Internal Control Over Compliance**

The management of the Catahoula Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Catahoula Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the members of the Catahoula Parish Police Jury, management of the police jury, Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, in accordance with Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document

*Little & Associates*

Monroe, Louisiana  
May 3, 2002

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs  
For the Two Years Ended December 31, 2001

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Catahoula Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of the Catahoula Parish Police Jury are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the Catahoula Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the Catahoula Parish Police Jury are reported.
7. The program tested as a major program was the Community Development Block Grant Program - CFDA 14.228
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Catahoula Parish Police Jury was not determined to be a low-risk auditee.

(Continued)

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Two Years Ended December 31, 2001

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None

(Concluded)

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Schedule of Expenditures of Federal Awards  
For the Two Years Ended December 31, 2001

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	2000 EXPENDITURES	2001 EXPENDITURES
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct program - Lower Income Housing Assistance Program	14.156	N/A	\$105,747	\$114,938
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (State's Program)	14.228	107-800289	186,849	48,272
Community Development Block Grant	14.228	556780	5,900	
LASTEP	14.228	0553249	<u>50,140</u>	<u>7,950</u>
Total United States Department of Housing and Urban Development			242,889	56,222
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	N/A	<u>293</u>	<u>2,467</u>
Total Federal Financial Assistance			<u>\$348,929</u>	<u>\$173,627</u>

## FOOTNOTES:

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

CATAHOULA PARISH POLICE JURY  
Harrisonburg, Louisiana

Summary Schedule of Prior Audit Findings  
For the Two Years Ended December 31, 2001

The audit report for the two years ended December 31, 1999 contained no audit findings.