

No. 10	No. 11	No. 12	No. 20	No. 22	Total
108,595	175,115	118,858	534,294	41,119	1,068,079
46	714	128	48	8	1,302
5,298	71,457	7,287	5,414	2,527	79,983
	8,124	1,188	3,311	119	12,762
47,844	2,188	1,000		25	49,057
<u>161,787</u>	<u>178,194</u>	<u>126,273</u>	<u>542,863</u>	<u>41,759</u>	<u>1,250,876</u>
2,514	7,315	3,855	3,344	126	17,954
48,553	178,209	140,863	48,659	18,889	345,928
	78,474				78,474
	2,480				2,480
<u>51,067</u>	<u>180,689</u>	<u>140,863</u>	<u>48,659</u>	<u>19,015</u>	<u>350,934</u>
38,241	(14,367)	(20,570)	14,144	(13,449)	(26,502)
<u>21,600</u>	<u>16,282</u>	<u>20,292</u>	<u>20,000</u>	<u>25,488</u>	<u>73,962</u>
11,247	25,693	36,681	14,144	21,374	115,149
119,199	288,728	41,490	48,333	(1,678)	487,172
					141
<u>111,316</u>	<u>322,421</u>	<u>201,371</u>	<u>100,126</u>	<u>21,242</u>	<u>756,476</u>

IBOHO PARISH POLICE JURY

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Caterpillar Financial Services for the lease of a CAT 120 Motor Grader in the amount of \$185,000, dated February 22, 1999, requiring 60 monthly payments of \$3,843. The debt is payable from the Road District No. 17 - Special Revenue Fund.

Associated Commercial Corporation for the lease of a 1998 Mack Dump Truck in the amount of \$80,271, dated April 26, 1998, requiring 2 monthly payments of \$30,448. The debt is payable from Road District No. 17 - Special Revenue Fund.

The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments:

Year Ended December 31,

1997	\$17,818
1998	24,408
1999	<u>4,800</u>
Total minimum lease payments	46,026
Less - amount representing interest	<u>(15,846)</u>
Present value of net minimum lease payments	<u>\$30,180</u>

11. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the two years ended December 31, 1998:

	<u>Roads</u>	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Total</u>
Long-Term Debt Payable at Beginning of Year	\$15,000	\$75,000	\$80,000	\$170,000
Additions		21,125	86,375	107,500
Deductions	<u>(15,000)</u>	<u>(79,000)</u>	<u>(86,375)</u>	<u>(180,375)</u>
Long-Term Debt Payable at End of Year	<u>NONE</u>	<u>\$16,125</u>	<u>\$80,000</u>	<u>\$96,125</u>

SABINE PARISH POLICE JURY
 Bayou, Louisiana
 Notes to the Primary Government Financial Statements
 (Continued)

11. CRIMINAL COURT FUND

Louisiana Revised Statute 30:671.11 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 for the two years ended December 31, 1996:

Balance due, December 31, 1995	\$14,440
Amount due for 1996	11,500
Remitted during 1996	<u>(14,841)</u>
Balance due, December 31, 1996	<u>\$11,100</u>

12. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1996, are as follows:

	Interfund	
	Receivable	Payable
General Fund	<u>\$180,440</u>	
Special Revenue Funds:		
Criminal Court Fund		\$71,000
Witness Fee Fund		6,180
Road District Maintenance Funds:		
No. 3		3,855
No. 8		26,676
No. 16		24,591
No. 18		28,301
No. 28		<u>3,698</u>
	<u>\$180,440</u>	<u>\$180,440</u>

13. RISK MANAGEMENT

The police jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The police jury carries commercial insurance for all the aforementioned risks of loss and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

SARDINE PARISH POLICE JURY
Marr, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1996

SPECIAL REVENUE FUNDS:

PARISH TRANSPORTATION FUND -- accounts for funds appropriated annually by the Louisiana legislature and distributed on a per capita basis to the parish. The funds are to be expended in accordance with Louisiana Revised Statute 48:151-160.

ROAD DISTRICT FUNDS -- are separate taxing districts which levy ad valorem property taxes at varying millages. The revenues collected by the individual road districts can only be expended within that district.

CRIMINAL COURT FUND -- created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1958, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court fund to be used in the expenses of the criminal court system of the parish. Expenditures are made from the fund on motion of the district attorney and approved by the district Judges. The statute requires that one-half of the fund balance remaining a December 31 of each year be transferred to the parish's General Fund.

HEALTH UNIT FUND -- provides medical services to the residents of the parish and is financed by an ad valorem property tax. These revenues can only be used for the operation and maintenance of the parish health unit.

TRASH TAX FUND -- accounts for the operations of the solid waste collection and disposal system in the parish. The initial tax went into effect on August 1, 1984, was renewed during 1994, and will expire on July 31, 2004. Delinquencies and July taxes would be remitted to the jury after July 31, 2004.

WITNESS FEE FUND -- pays fees for law enforcement officers who appear in court while off duty. Financing is provided through court costs designated for that purpose.

ARMY RECREATION ROAD GRANT -- accounts for maintenance costs of the access road to the military recreational complex located on Toledo Bend Lake. Financing is provided by a grant from the United States Department of Defense through the Fort Polk Military Base.

STATE WATER BOARD FUND
 State, Louisiana
 Governmental Fund Type - SPECIAL REVENUE FUNDS

Comparing Balance Sheet, December 31, 2006

	PLANT IMPROVEMENTS	WATER STRUCTURE	CONCRETE WORK	WATER MISC.	LIAB. AND FUND
ASSETS					
Cash and cash equivalents	\$284,196	\$160,237	\$76,886	\$141,888	\$663,207
Investments	96,880	697,283	26,871	177,887	1,008,921
TOTAL ASSETS	<u>\$381,076</u>	<u>\$857,520</u>	<u>\$103,757</u>	<u>\$319,775</u>	<u>\$1,663,123</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$60,860	\$67,841	\$7,896	\$1,181	\$137,778
Unearned salaries		98,888	11,583		111,319
Total liabilities	<u>\$60,860</u>	<u>\$166,729</u>	<u>\$19,479</u>	<u>\$1,181</u>	<u>\$260,259</u>
Fund Equity - Fund balances (deficits) -					
unassigned					\$402,864
Reserve for equipment replacement	<u>320,216</u>	<u>690,791</u>	<u>84,278</u>	<u>318,594</u>	<u>1,413,879</u>
Unassigned	<u>60,050</u>	<u>89,000</u>	<u>11,000</u>	<u>100,100</u>	<u>260,150</u>
Total Fund Equity	<u>\$380,266</u>	<u>\$779,791</u>	<u>\$95,278</u>	<u>\$318,694</u>	<u>\$1,573,029</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$381,076</u>	<u>\$857,520</u>	<u>\$103,757</u>	<u>\$319,775</u>	<u>\$1,663,123</u>

WOMEN 1971	WOMEN 1972	TOTAL
11,370		11,370, 110
11,110	260	11,370, 260
11,110	260	11,370, 260
11,110	260	11,370, 260
11,110	260	11,370, 260
11,110	260	11,370, 260

STATE POLICE POLICE JURY
 State, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

(According Schedule of Revenues, Expenses, and Changes in Fund Balances
 for the Year Ended December 31, 1996)

	1996 UNAPPORTIONED	1995 REVENUES	1996 CHANGES 1996	1996 BALANCE 1996	1995 BALANCE 1995
REVENUES					
EXCISE					
Ad valorem		1454,329		104,834	
Sales and use					14,889,879
Motor taxes, penalties, and interest		1,228		218	
Intergovernmental revenues - State					
Tolls	334,439	75,263		314,688	
Fees, charges, and commissions for services					378,000
Fines and forfeitures			2096,213		
Use of money and property	4,256	14,843	3,729	11,125	24,294
Other revenues		20,988	2,500		
Total revenues	<u>338,695</u>	<u>1,585,753</u>	<u>267,262</u>	<u>136,665</u>	<u>2,294,273</u>
EXPENDITURES					
Current					
General government			293,862		
Judicial				4,568	37,679
Finance and administrative					
Police work	1,738,139	27,262		4,568	571,261
Health and culture		876,337		87,337	
Debt service					
Interest	27,167	79,875			
Principal	232	2,588			
Interest		2,588			
Total expenditures	<u>1,765,336</u>	<u>879,702</u>	<u>293,862</u>	<u>92,433</u>	<u>581,261</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>573,359</u>	<u>706,051</u>	<u>27,400</u>	<u>44,232</u>	<u>1,712,912</u>
OTHER FINANCING SOURCES (DEBIT)					
Operating transfers in	844,000	250,000			
Operating transfers out					2,300,000
Sale of assets	800				
Total other financing sources (debt)	<u>844,800</u>	<u>250,000</u>	<u>800</u>	<u>800</u>	<u>2,300,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>1,418,159</u>	<u>956,051</u>	<u>27,600</u>	<u>45,032</u>	<u>149,912</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>82,825</u>	<u>442,725</u>	<u>14,440</u>	<u>391,100</u>	<u>817,244</u>
Restricted - Party (County)		287			
FUND BALANCES AT END OF YEAR	<u>911,004</u>	<u>1,388,800</u>	<u>521,040</u>	<u>436,132</u>	<u>967,156</u>

2002	2001	2000
		2,580,000
		1,089,000
		1,210
179,210	11,140	440,130
		129,000
		202,130
		38,711
		48,000
<u>18,390</u>	<u>1,290</u>	<u>1,348,840</u>
		791,000
36,260		79,100
	127,800	11,000
		1,400,000
		10,110
		31,100
		10,000
<u>18,100</u>	<u>127,800</u>	<u>1,480,110</u>
8,460	129,470	644,100
		1,114,000
		(1,114,000)
		80
<u>8,460</u>	<u>129,470</u>	<u>644,180</u>
8,460	129,470	644,100
11,460	129,470	1,007,410
		80
<u>11,460</u>	<u>129,470</u>	<u>1,007,490</u>

SABINE PASADENA POLICE JURY
 PANY, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - ROAD REVENUE FUND

COMPARING Balance Sheet, December 31, 1988

	Mo. 1	Mo. 2	Mo. 3	Mo. 11	Mo. 12	Mo. 12
ASSETS						
Cash and cash equivalents		\$75,800		\$78,517	\$9,894	\$78,517
Receivables	\$41,130	35,837	\$41,088	18,567	87,888	117,812
Total ASSETS	<u>\$41,130</u>	<u>\$111,637</u>	<u>\$82,186</u>	<u>\$97,084</u>	<u>97,782</u>	<u>196,329</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$7,804	\$7,130	\$1,711	\$5,190	\$6,830	\$78,410
Unaff'd payable	2,000		20,000			2,000
Total Liabilities	<u>\$9,804</u>	<u>7,130</u>	<u>\$21,711</u>	<u>\$5,190</u>	<u>\$6,830</u>	<u>80,410</u>
Fund Equity - Fund balances - permanent						
Undesignated	\$31,326	\$10,507	\$60,475	\$91,894	\$90,952	\$115,919
Total Fund Equity	<u>\$31,326</u>	<u>\$10,507</u>	<u>\$38,775</u>	<u>\$86,704</u>	<u>\$84,152</u>	<u>\$115,919</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$41,130</u>	<u>\$111,637</u>	<u>\$60,486</u>	<u>\$91,894</u>	<u>\$90,982</u>	<u>\$196,348</u>

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**Independent Auditor's Report on Compliance With Laws
and Regulations Based Solely on an Audit of the
Primary Government Financial Statements**

SABINE PARRISH POLICE JURY
Bay, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended December 31, 1995, and have issued my report thereon dated June 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Sabine Parish Police Jury is the responsibility of the Sabine Parish Police Jury's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Sabine Parish Police Jury's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Other audit management letter -- The audit report for the two years ended December 31, 1996, communicated several immaterial areas of noncompliance with certain laws and regulations of the State of Louisiana. These management letter points have been resolved by management.

This report is intended for the information of the Sabine Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 29, 1997

STATE OF MICHIGAN POLICE JURY
REPLY, CONTINUING
2025 (a) REVENUE FUNDS - BOND INTEREST FUNDS

Continuing Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2025

	2025	2024	2023	2022	2021
REVENUES					
Taxes:					
Ad valorem	109,264	100,736	179,899	114,146	140,178
Motor fuel, excise, and interest	-6	28	211	27	143
Intergovernmental revenues - state funds:					
State income sharing	4,278	4,266	30,338	7,256	13,394
Use of money and property	881	1,172		1,465	7,338
Other revenues	2,499	2,700			
Total revenues	<u>116,816</u>	<u>108,902</u>	<u>210,448</u>	<u>122,894</u>	<u>161,049</u>
EXPENDITURES					
Current:					
General government - other	1,331	1,808	7,146	508	7,757
Capital assets	88,888	48,867	31,779	53,777	118,548
Other services					
Principal					
Interest					
Total expenditures	<u>90,667</u>	<u>50,675</u>	<u>38,925</u>	<u>57,285</u>	<u>126,305</u>
NET INCREASE (DECREASE) BY BONDREDUCTIONS	<u>12,441</u>	<u>(5,833)</u>	<u>16,118</u>	<u>(34,391)</u>	<u>(65,256)</u>
NET INCREASE (DECREASE) BY BONDREDUCTIONS	<u>12,441</u>	<u>(5,833)</u>	<u>16,118</u>	<u>(34,391)</u>	<u>(65,256)</u>
NET INCREASE (DECREASE) BY BONDREDUCTIONS AND OTHER FUNDS	<u>12,441</u>	<u>(5,833)</u>	<u>16,118</u>	<u>(34,391)</u>	<u>(65,256)</u>
NET INCREASE (DECREASE) BY BONDREDUCTIONS AND OTHER FUNDS	<u>12,441</u>	<u>(5,833)</u>	<u>16,118</u>	<u>(34,391)</u>	<u>(65,256)</u>
NET BALANCE BY BONDREDUCTIONS OF YEAR	<u>41,665</u>	<u>78,665</u>	<u>156,666</u>	<u>88,887</u>	<u>16,218</u>
NET BALANCE BY BONDREDUCTIONS OF YEAR	<u>41,665</u>	<u>78,665</u>	<u>156,666</u>	<u>88,887</u>	<u>16,218</u>
NET BALANCE AT END OF YEAR	<u>114,146</u>	<u>108,837</u>	<u>148,837</u>	<u>122,894</u>	<u>161,049</u>

IBEROLE PARISH POLICE JURY

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

During 1996, voters approved renewal on the following ad valorem property taxes:

	Millage Authorized	Tax Roll	
		Beginning	Ending
Road District No. 1 - Building and maintenance	12.41	1997	2000
Road District No. 15 - Building and maintenance	11.04	1997	2000
Road District No. 18 - Building and maintenance	11.88	1997	2000

B. CASH AND CASH EQUIVALENTS

At December 31, 1996, the police jury has cash (bank balances) totaling \$2,600,000, with \$180 of petty cash and \$2,600,000, in interest bearing demand deposits.

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) totaling \$2,266,312 are adequately secured by \$100,000 of federal deposit insurance (SAGB Category 1), and \$2,166,312 of securities held in the trust department of the fiscal agent bank, but not in the case of the police jury. (SAGB Category 3).

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of SAGB Certification 190.161(b); however, Louisiana Revised Statute 18:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days if being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

SABINE PARISH POLICE JURY
Honey, Louisiana
SEMIOFFICIAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1996

DEBT SERVICE FUNDS

INDUSTRIAL DISTRICT NO. 2 FUND -- used to account for the accumulation of monies to pay a bond issue for construction of an industrial plant in Raye, Louisiana, until February 31, 1998, when the police jury sold the industrial district plant to a private concern. These bonds were financed by revenues from the lease of the building and interest income from time deposits. The private concern places sufficient funds in escrow to call all outstanding bonds. This transaction released the jury from its bonded indebtedness resulting from the industrial district.

BOND DISTRICT NO. 15 BOND FUND -- used to account for the accumulation of monies to pay the road district bond issue. The bonds were issued to construct roads and bridges and purchase road equipment. The bond issue is financed by a special ad valorem property tax levy on property within the territorial limits of the road district.

STATE BARREN POLICE JURY
 Barr, Louisiana
 GOVERNMENTAL FUND TYPE - POLICE SERVICES FUND
 Operating Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE NO. 1	GOVERNMENTAL FUND TYPE NO. 11	TOTAL
ASSETS			
Cash and Cash Equivalents	<u>100,000</u>	<u>000</u>	<u>100,000</u>
LIABILITIES AND FUND EQUITY			
Liabilities	<u>000</u>	<u>000</u>	<u>000</u>
Fund Equity - Total Available	<u>100,000</u>	<u>000</u>	<u>100,000</u>
Unassigned - undesignated	<u>100,000</u>	<u>000</u>	<u>100,000</u>
Total Fund Equity	<u>100,000</u>	<u>000</u>	<u>100,000</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>100,000</u>	<u>000</u>	<u>100,000</u>

General Fund for Fiscal Year
 1997, Louisiana
 GOVERNMENT FUND TYPE - BURT SORRELL (2000)

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1996

	1996 FISCAL REVENUES	1996 EXPENDITURES	CHG.
REVENUES			
State taxes, penalties, and interest		826	826
Use of money and property	1,111	348	763
Total revenues	1,111	1,174	(63)
EXPENDITURES			
General government - other		12	12
State services:			
Personnel		10,000	10,000
Interest		922	922
Total expenditures	800	10,934	10,134
NET CHANGES IN FUND BALANCES (DEFICIT/EXCESS)	1,700	(9,844)	(8,144)
FUND RESOURCES AT BEGINNING OF YEAR	80,800	10,800	80,000
Capital assets (net of debt)		1,000	1,000
FUND RESOURCES AT END OF YEAR	82,500	991	81,509

SABINE PARISH POLICE JURY
Honey, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Two Years Ended December 31, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1999 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 33:1210, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$200 per month, while the other jurors receive \$80 per month.

IBERNE PARISH POLICE JURY
 Mary, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

For the Year Ended December 31, 1995

COMPENSATION PAID POLICE JUDGES

Dreis, Gene	\$8,818
Levenson, Albert J., Jr.	8,800
McDonald, Jerry	18,800
McNeely, Clyde	9,800
Moore, Angus	9,800
Pelkison, Buffy Lynn	981
Procell, Gerald	8,800
Procell, Rebecca W.	981
Ruffin, William E.	9,800
Slay, J. Michael	9,800
Tarver, Mary Beth	<u>9,800</u>
Total	<u>\$82,600</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the primary government financial statements.

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**Independent Auditor's Report on Internal Control Structure Based Solely
on an Audit of the Primary Government Financial Statements**

SABINE PARISH POLICE JURY
Marty, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the Sabine Parish Police Jury, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Sabine Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

<u>No. 17</u>	<u>No. 18</u>	<u>No. 19</u>	<u>No. 20</u>	<u>Total</u>
<u>144,112</u>		<u>144,112</u>		<u>288,224</u>
<u>126,288</u>	<u>202,202</u>	<u>15,734</u>	<u>15,833</u>	<u>359,757</u>
<u>1710,820</u>	<u>202,202</u>	<u>261,224</u>	<u>15,833</u>	<u>3073,079</u>
<u>114,400</u>	<u>577,420</u>	<u>12,144</u>	<u>1020</u>	<u>693,984</u>
<u>116,388</u>	<u>577,421</u>	<u>1,000</u>	<u>7,188</u>	<u>699,997</u>
<u>175,200</u>	<u>612,211</u>	<u>22,188</u>	<u>2,200</u>	<u>791,899</u>
<u>1420,211</u>	<u>202,202</u>	<u>262,114</u>	<u>15,833</u>	<u>3073,099</u>

HEBBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT

SABINE PARISH POLICE JURY

Bayou, Louisiana

I have audited the accompanying financial statements of the Sabine Parish Police Jury, primary government, as of December 31, 1996, and for the year then ended, as listed on the foregoing table of contents. These financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Sabine Parish Police Jury, as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Sabine Parish Police Jury, do not present to, and do not, present fairly the financial position of the Sabine Parish Police Jury as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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**Independent Auditor's Report on the Internal Control Structure Based
Solely on an Audit of the Primary Government Financial Statements
and the Additional Procedures Required by OMB Circular A-128**

SABINE PARISH POLICE JURY
Hemp, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of and for the year ended December 31, 1996, and have issued my report thereon dated June 19, 1997. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 19, 1997.

I conducted my audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audits as of December 31, 1996, and for the year ended December 31, 1996, I considered the police jury's internal control structure in order to determine by auditing procedures for the purpose of expressing my opinions on the police jury's financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated June 19, 1997.

The management of the police jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, opinion and judgment by management are required in assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

SABINE PARISH POLICE JURY
 Schedule of Federal Financial Assistance
 For the Year Ended December 31, 1988

FEDERAL SOURCE PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>		
Passed through Louisiana Department of Social Services: Food Stamp	16-551	2,482,470 *
State Administrative Matching Grants for Food Stamp Program	16-561	22,554
Total United States Department of Agriculture		<u>2,505,024</u>
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/Small Cities Program	14-279	5,829
<u>UNITED STATES FEDERAL EMERGENCY MANAGEMENT AGENCY</u>		
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83-503	3,820
<u>UNITED STATES DEPARTMENT OF DEFENSE</u>		
Passed through Treasurer of the State of Louisiana - Military Installation Timber Sales and Receipts	NONE	5,820
Total Issues/Expenditures		<u>22,504,328</u>

* - denotes major federal financial assistance program.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Auditor's Report on Schedule
of Federal Financial Assistance**

SABINE PARISH POLICE JURY
Bayou, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury for the year ended December 31, 1998, and have issued my report thereon dated June 18, 1999. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-126, Audits of State and Local Governments. Those standards and OMB Circular A-126 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the financial statements of the Sabine Parish Police Jury, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 18, 1999

GARFIELD COUNTY POLICE DEPT

Revs. 12/31/2000

APPROPRIATION 1200 7000 - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget (1200) Funds and Detail

For the Year Ended December 31, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE/UNFAVORABLE)	BUDGET	ACTUAL	PERCENTAGE VARIANCE (FAVORABLE/UNFAVORABLE)
CHIEF FINANCIAL OFFICER'S FUND						
Operating Transfers out	4,000	71,204	1,780	1,000,000	1,115,100	111.510
Operating Transfers out				(1,000,000)	(1,115,100)	(111.510)
1111 of 110000		00	00	000	000	
Total within Operating Accounts (1100)	4,000	71,204	1,780	000	1,115	111.510
11110 - Department of Services and Public Works (1100)						
Operating Transfers out	200,000	11,140	5.570	200,000	100,100	50.050
1100 - 110000 AT 12/31/00	200,000	104,064	52.032	2,000,100	1,800,100	90.005
1100 - 110000 AT 12/31/00	204,000	115,144	56.443	2,000,100	1,800,100	90.005

(Cont. 1000)

The accompanying notes are an integral part of this statement.

SARASOTA SARASOTA POLICE JURY
May, 2001 to
September 30, 2001

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUND - COMMUNITY DEVELOPMENT BLOCK GRANT FUND</u>	<u>TOTAL DISPOSITION ONLY</u>
FROM STATE AND COUNTY FUNDS					
APPORTIONED TO STATE	\$41,580	\$7,700,000			\$7,741,580
APPORTIONED TRANSFERS - NET		2,300,000			2,300,000
STATE OF FLORIDA	20	800			820
Total other financing activities (net)	<u>21,800</u>	<u>2,300,800</u>	<u>000</u>	<u>000</u>	<u>2,302,600</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEDUCTIONS	<u>75,154</u>	<u>500,800</u>	<u>110,000</u>	<u>000</u>	<u>686,054</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>500,000</u>	<u>1,800,000</u>	<u>65,000</u>	<u>000</u>	<u>2,365,000</u>
WITHOUT COUNTY TRANSFER		000	000		
FUND BALANCE AT END OF YEAR	<u>\$575,154</u>	<u>\$2,300,800</u>	<u>\$165,000</u>	<u>\$000</u>	<u>\$3,046,054</u>

(Continued)

The accompanying note is an integral part of this statement.

STATE OF MARYLAND
 DEPARTMENT OF GENERAL SERVICES
 COMPTROLLER GENERAL

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1988

	GENERAL FUND	SPECIAL REVENUE FUNDS	STATE DEPOSIT FUNDS	EXPENSE PROJECTS FUND - COMMUNITY DEVELOPMENT BLOCK GRANT FUND	TOTAL FUND-BALANCE (000)
REVENUES					
Income:					
All sources	600,110	1,700,200			2,300,310
Gifts and aid		1,690,200			1,690,200
State taxes, penalties, and interest	60,100	1,200	170		61,470
Licenses and permits	104,200				104,200
Intergovernmental revenues:					
Federal funds	30,510			50,400	80,910
State funds	250,400	600,100			850,500
Fees, charges, and commissions for services		100,000			100,000
Fines and forfeitures	1,100	50,000			51,100
Sale of money and property	21,210	50,200	1,000		72,410
Other revenues	10,000	20,000			30,000
Total revenues	1,027,530	3,020,700	1,170	50,400	4,100,800
EXPENDITURES					
Current:					
General government:					
Legislative	300,000				300,000
Judicial	200,000	100,000			300,000
Education	20,000				20,000
Finance and administrative	10,000	60,000			70,000
Other	600,000	20,000		10	620,010
Public safety	100,000				100,000
Public works		1,600,000			1,600,000
Housing and welfare	50,000	80,100			130,100
Culture and recreation					
Economic development and enterprise	10,000				10,000
Debt service:					
Principal		30,000	10,000		40,000
Interest		2,000	50		2,050
Capital outlay				5,000	5,000
Total expenditures	1,000,000	2,300,100	10,050	5,000	3,315,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,530	720,600	110,000	45,400	1,103,130

(Continued)

The accompanying note is an integral part of this statement.

GENERAL AUDITOR POLICE DEPT
 MEMPHIS, TENNESSEE
 ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1968

	GOVERNMENTAL FUND TYPE			ACCOUNT GROUPS		TOTAL (GOVERNMENTAL)
	GENERAL FUND	STREETS FUND	SEWER FUND	CONTRACTS FUND	UNASSIGNED FUND	
ASSETS AND OTHER DEBIT						
CASH:						
Cash and cash equivalents	\$500,000	\$1,345,150	\$204,500			\$2,049,650
Marketable	424,000	751,047				1,175,047
Interest receivables	100,000					100,000
Other assets	20,000					20,000
Land, buildings, and equipment				\$1,480,000		1,480,000
Other Debits - Amount to be provided for retirement of general long- term debt					\$111,000	111,000
TOTAL ASSETS AND OTHER DEBITS	\$1,044,000	\$2,096,197	\$204,500	\$1,480,000	\$111,000	\$2,835,797
LIABILITIES AND FUND CREDIT						
CURRENT LIABILITIES:						
Accounts payable	\$20,000	\$200,000				\$220,000
Unpaid salaries		77,000				77,000
Unpaid interest, bonds to be paid, taxes payable				\$20,000		20,000
Grant liabilities	\$20,000	\$200,000	\$200	000	\$20,000	420,000
Fund Equities:						
Fund balances:						
Assigned to general fund accounts				\$10,000,000		1,000,000
Reserve for equipment replacement	100,000	400,000				500,000
Unassigned	100,000	1,000,000	200,000			1,300,000
Total Fund Equity	\$200,000	\$1,400,000	\$200,000	\$1,000,000	000	2,800,000
TOTAL LIABILITIES AND FUND CREDIT	\$220,000	\$1,600,000	\$200,000	\$1,000,000	\$111,000	\$2,531,000

The ACCOUNTING DEPT IS AN INTEGRAL PART OF THIS STATEMENT.

IBONE PARISH POLICE JURY

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial 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, Post office Box 14818, Baton Rouge, LA 70803-4818, or by calling (584) 818-1383.

Under Plan B, members are required by state statute to contribute 8.8 percent of their annual covered salary and the employer is required to contribute an actuarially determined rate. The current rate is 8.8 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the 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 employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 15:122, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan B for the years ending December 31, 1994, 1995, and 1996, were \$84,814, \$73,642, and \$77,338, respectively, equal to the required contributions for each year.

B. COMPENSATED ABSENCES

Police jury employees and employees of the Department of Elections and Registration, paid in part by the police jury, have accumulated and vested \$29,952 of employee leave benefits, which were computed in accordance with GASB Codification Section 104. This amount is recorded within the general long-term debt account group.

C. LEASES

The police jury records items under capital leases as an asset and an obligation on the accompanying financial statements. During the two years ended December 31, 1996, the police jury had the following lease agreements:

Associated Commercial Corporation for the lease of a 1993 Mack Truck is the amount of \$50,000, dated August 19, 1993, requiring 36 monthly payments of \$1,349. The debt is payable from the Sales Tax - Special Revenue Fund.

SABINE PARISH POLICE JURY
Houma, Louisiana
Auditor's Report
December 31, 1999

In accordance with Government Auditing Standards, I have also issued a report dated June 18, 1999, on my consideration of the Sabine Parish Police Jury's internal control structure and a report dated June 18, 1999, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the police jury. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Arthur W. May
Arthur W. May
Alexandria, Louisiana
June 18, 1999

SABINE PARISH POLICE JURY

Basy, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

6. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
80 valorem	\$251,977	\$733,091	\$985,068
Sales and use		28,188	28,188
Intergovernmental revenues:			
Federal	4,831		4,831
State	158,418	153,729	312,147
Other		7,231	7,231
Total	\$414,224	\$884,139	\$1,298,363

7. FIXED ASSETS

The following is a schedule of changes in general fixed assets for the year ended December 31, 1996:

	Land	Buildings	Equipment and Furniture	Total
Balance at Beginning of Year	\$300,447	\$1,548,818	\$1,748,504	\$3,597,769
Additions		2,712	318,887	321,599
Deductions		(2,808)	(28,855)	(31,663)
Balance at End of Year	\$300,447	\$1,548,722	\$1,737,536	\$3,586,705

at December 31, 1996, 53,276,496 or 96.02 per cent of the fixed assets are stated at actual historical cost and \$132,640 or 3.98 per cent are stated at estimated historical cost.

8. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Sabine Parish Fire Protection Districts, are members of the Parishial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefits provisions. Employees of the police jury are members of Plan B.

All permanent employees working at least 75 hours per week who are paid wholly or in part from 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 15 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied

SABINE PARISH POLICE JURY
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IBERDE PARRISH POLICE JURY
 Bayou, Louisiana

Primary Government Financial Statements
 and Independent Auditor's Reports
 As of December 31, 1986
 and for the Year Then Ended
 with Supplemental Information Schedules

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STATE HOUSE POLICE JURY
Parr, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 2000,
and for the Year Then Ended
With Supplemental Information Schedules

under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, orally and either appropriate public officials. This report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date 20-11-2002

Forrest W. Wray
Certified Public Accountant

SABINE PARISH POLICE JURY

Ham, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

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 debt, which are recognized when due and compensated absences which are recognized when paid.

Other Financing Sources (Uses) transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGETS

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 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 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 he 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, if necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

The police jury adopts modified accrual basis budgets for the governmental funds, except the Criminal Court Special Revenue fund, which is exempt from the requirements Louisiana Revised Statutes 28:1303-1314 (Local Government Budget Act).

SABINE PARISH POLICE JURY

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses for the special revenue funds - budget basis with the special revenue funds - GAAP basis, at December 31, 1998:

Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$126,187
Fund not budgeted	<u>(3,187)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$123,000</u>

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. 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.

H. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. FIXED ASSETS

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 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 at estimated cost where no historical records are available. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their

SABINE PARISH POLICE JURY

Pine, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental fund. Public domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

J. COMPENSATED ABSENCES

Employees of the police jury earn 6 to 20 days of vacation leave and 12 days of sick leave each year, depending on their length of service. Vacation leave accumulates without limitation and employees are paid for their accumulated vacation leave upon termination of employment. Sick leave may be accumulated to a maximum of 48 days; however, accumulated sick leave is forfeited upon termination of employment.

The registrar of voters and the chief deputy of Sabine Parish are employees of the State of Louisiana, Department of Elections and Registration and are paid in part by the Sabine Parish Police Jury. Employees accrue and accumulate annual and sick leave in accordance with state law and administrative regulations. The leave is accumulated without limitation; however, upon separation of employment, classified personnel or their heirs are compensated for accumulated annual leave not in excess 300 hours.

Employees of the Eleventh Judicial District Criminal Court Pine are 15 days of vacation leave and 40 days of sick leave each year, depending on their length of service. Vacation and sick leave do not accumulate, and employees cannot be paid for unused leave upon termination of employment.

For the portion of the salaries paid by the Sabine Parish Police Jury, the cost of current leave privileges, computed in accordance with GASB Codification Section 208, is recognized as a current-year expenditure in the governmental fund when leave is initially taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

L. FUND EQUITY

Reserve--represent those portions of fund equity not appropriable for expenditure or legally appropriated for a specific future use.

Designated--represent those portions of fund equity that management plans for future use of financial resources.

SABINE PARISH POLICE JURY

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

8. SALES TAXES

The Sabine Parish Police Jury levies a one per cent sales and use tax. The tax proposition provides that the tax be used to establish, construct, acquire, improve, and operate a solid waste collection and disposal system for the parish, with the balance of the funds used to establish, maintain, and improve roads and bridges. The tax went into effect on August 3, 1984, was renewed during 1994, and will expire on July 31, 2004. Delinquencies and July taxes would be remitted to the jury after July 31, 2004.

9. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

10. 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 or results of operations 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.

11. FUND DEFICITS

At December 31, 1996, the Witness Fee Fund has a deficit in unreserved/undesignated fund balance of \$4,900. The police jury intends to eliminate the deficit in the Witness Fee Fund by requesting that the district judges increase the court costs for services provided by this fund.

12. EXPENDITURES - ACTUAL AND BUDGET

These individual funds have unfavorable expenditure variances at December 31, 1996, as follows:

<u>Fund</u>	<u>Amount</u>	<u>Per Cent</u>
Witness Fee Fund	\$5,325	30%
Road District No. 18	24,863	17

MAJORS PARISH POLICE JURY
 Marr, Louisiana
 Part of the Primary Government Financial Statements
 (Continued)

4. LEVIED TAXES

The police jury has been authorized to levy and collect the following taxes:

	Millage		Expiration Date
	Authorized	Levied	
Parishwide taxes:			
General maintenance	4.00	4.00	Statutory
Health unit maintenance	2.00	2.00	2000
District taxes:			
Road District No. 1 - building and maintenance	20.00	20.40	1996
Road District No. 4 - building and maintenance	22.00	22.26	2000
Road District No. 9 - building and maintenance	20.00	20.77	1998
Road District No. 11 - building and maintenance	22.00	24.26	1998
Road District No. 15 - building and maintenance	20.00	21.04	1996
Road District No. 16 - building and maintenance	20.00	20.13	1996
Road District No. 17 - building and maintenance	20.00	9.79	1996
Road District No. 18 - building and maintenance	18.00	18.18	1996
Road District No. 19 - building and maintenance	18.00	20.76	1996
Road District No. 20 - building and maintenance	18.00	18.00	1996

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, Audits of State and Local Governments, the Single Audit Act of 1994, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

SABINE PARISH POLICE JURY, PRIMARY GOVERNMENT
NABBY, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2006, AND FOR THE YEAR THEN ENDED

HEBBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
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Alexandria, LA 71303
318/442-7588
Fax: 318/442-9486

**Independent Auditor's Report on Compliance
With the General Requirements Applicable to
Federal Financial Assistance Programs**

SABINE PARISH POLICE JURY
Bay, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 19, 1997.

I have applied procedures to test the Sabine Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1996, applicable to the entity's federal financial assistance programs: political activity, civil rights, cash management, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with these requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Hebbie W. Way

Hebbie W. Way
Alexandria, Louisiana
June 19, 1997

SABINE PARISH POLICE JURY
Monroe, Louisiana
Federal Internal Control Report (Continued)

with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- Accounting controls:**
 - Treasury/financing
 - Budgeting and budgetary reporting
 - Revenues/receivables
 - Expenditures/payables
 - Payroll/personnel
 - Electronic data processing
- Grant administrative controls:**
 - General requirements:**
 - Political activity
 - Civil rights
 - Cash management
 - Administrative requirements (Common Rule)
 - Specific requirements:**
 - Types of services
 - Eligibility
 - Claims for reimbursements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

The police jury expended 98.34 percent of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. No procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

SABINE PARISH POLICE JURY
Bay, Louisiana
Internal Control Report (Continued)

In planning and performing my audit of the financial statements, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reproducible condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Sabine Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie B. May
Herbie B. May
Alexandria, Louisiana
June 26, 1993

LABRE PARISH POLICE JURY
New Orleans, Louisiana
Federal Internal Control Report (Continued)

No consideration of the internal control structure would not necessarily disclose all matters on the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Alexander H. Helling

Bertha M. Way
Alexandria, Louisiana
June 18, 1987

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**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

SABINE PARISH POLICE JURY
Bory, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended December 31, 1996, and have issued my report thereon dated June 19, 1997.

I have also audited the Sabine Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements, that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1996. The management of police jury is responsible for compliance with these requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-333, Audits of State and Local Governments. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police Jury's compliance with these requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1996.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 28, 1997

FREDIE W. WAY
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**Independent Auditor's Report on Compliance
With Specific Requirements Applicable to Major
Federal Financial Assistance Program Transactions**

SABINE PARISH POLICE JURY
Bayou, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended December 31, 1996, and have issued my report thereon dated June 29, 1997.

In connection with my audit of the financial statements of the Sabine Parish Police Jury as of December 31, 1996, and for the year then ended December 31, 1996, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular 0080 A-228, *Audit of State and Local Governments*, I selected certain transactions applicable to certain major federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-228, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sabine Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, on all material respects, with these requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
June 29, 1997

SABINE PARISH POLICE JURY

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

B. BASIS OF ACCOUNTING

The accounting and 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 sources) and decreases (i.e., expenditures and other uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types. 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 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 recorded 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 47:1893 requires that the tax roll be filed on or before November 30 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 and use taxes are recognized in the month received by the police jury's collection agents, the Sabine Parish Sales Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles.

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

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

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

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

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, fines and forfeitures, and sales taxes on motor vehicles are treated as susceptible to accrual.

TABLE] PARISH POLICE JURY

New Orleans, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

c. 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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are considered only with the measurement of financial position, not with the measurement of results of operations.

Funds of the police jury are classified into the governmental fund type category. In turn, this category is divided into separate fund types. The description of each existing fund type follows:

Governmental Fund Types:

Governmental fund types account for all of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental fund types include:

3. **General fund** -- the general operating fund of the police jury and accounts for all activities except those required to be accounted for in other funds.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General fund of the Eleventh Judicial District Criminal Court fund is reported as a special revenue fund.
3. **Debt service funds** -- account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
4. **Capital projects funds** -- account for financial resources to be used to acquire or construct major capital facilities.

SABINE PARISH POLICE JURY
Bayou, Louisiana

Notes to the Financial Statements
As of December 31, 1995,
and for the Year Then Ended

INTRODUCTION

The Sabine Parish Police Jury is the governing authority for Sabine 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 on January 30, 2000.

Louisiana Revised Statute 31:0236 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine 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) 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 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 police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, some of the component units that comprise the reporting entity are included in the accompanying 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).