

SABINE PARISH SALES AND USE TAX COMMISSION  
BAYNE, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 1998

## ASSETS

Cash	\$0,608
Prepaid insurance	814
Total assets	\$10,202

## FUND BALANCE

Fund balance -- unreserved	\$10,202
Total fund balance	\$10,202

The accompanying notes are an integral part of these statements.

**IBBINE PARISH SALES AND USE TAX COMMISSION**  
**IBBINE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**Year ended December 31, 1998**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Revenues:</b>			
Collection fees	\$112,892	\$110,951	\$998
Miscellaneous income	0	2,783	2,783
<b>Total revenues</b>	<u>112,892</u>	<u>113,734</u>	<u>3,462</u>
<b>Expenditures:</b>			
<b>General government:</b>			
Personnel costs	79,110	84,000	6,080
Building lease	8,868	8,868	0
Travel and meetings	3,000	2,533	467
Office supplies	2,000	1,754	246
Professional fees	8,800	8,210	590
Insurance	2,000	2,184	(184)
Telephone & utilities	5,000	4,871	129
Postage	4,500	4,871	(371)
Printing	600	870	270
Outside auditing services	0	18,817	(18,817)
Other	2,924	3,890	(1,154)
<b>Total general government</b>	<u>107,682</u>	<u>118,404</u>	<u>(10,722)</u>
Capital outlay	5,000	3,482	1,518
<b>Total expenditures</b>	<u>112,682</u>	<u>121,886</u>	<u>(9,204)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	0	(8,152)	(8,152)
<b>Fund balance, beginning</b>	16,000	16,000	0
<b>Fund balance, ending</b>	<u>\$16,000</u>	<u>\$15,222</u>	<u>(\$778)</u>

The accompanying notes are an integral part of these statements.

GENERAL FUND BARRON ACCOUNT GROUP

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To account for fixed assets used in general fund operations.

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SABINE PARISH SALES AND USE TAX COMMISSION  
 MARY, LOUISIANA  
 STATEMENT OF GENERAL FIXED ASSETS  
 DECEMBER 31, 1998

General fixed assets, at cost:	
Building improvements	\$4,076
Office furniture and fixtures	48,481
Total general fixed assets	<u>\$52,557</u>

Investment in general fixed assets:	
General fund revenues	\$48,414
Sabine Parish School Board	86
Sabine Parish Police Jury	157
Total investment in general fixed assets	<u>\$48,657</u>

SABINE PARISH SALES AND USE TAX COMMISSION  
 MARY, LOUISIANA  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year ended December 31, 1998

Balance at beginning of year	\$45,896
Additions - equipment	3,467
Deletions - equipment	<u>(147)</u>
Balance at end of year	<u>\$49,216</u>

The accompanying notes are an integral part of these statements.

SABINE PARISH SALES AND USE TAX COMMISSION  
 BAYFV, LOUISIANA  
 AGENCY FUND  
 BALANCE SHEET  
 DECEMBER 31, 1998

ASSETS	
Cash	\$0
Total assets	\$0
LIABILITIES AND FUND BALANCE	
Liabilities:	
Due to taxing bodies and others	\$0
Total liabilities	0
Fund balance — unreserved	0
Total liabilities and fund balance	\$0

The accompanying notes are an integral part of these statements.

Certified Public Accountant

May, Louisiana 70002  
48-256-4704

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH LAWS AND REGULATIONS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners  
Sabine Parish Sales and  
Use Tax Commission  
May, Louisiana

I have audited the financial statements of the Sabine Parish Sales and Use Tax Commission, May, Louisiana, as of December 31, 1998 and for the year then ended, and have issued my report thereon dated May 8, 1999.

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-133, "Audits of State and Local Governments". Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Sabine Parish Sales and Use Tax Commission is the responsibility of the Commission's management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on the 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.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Sabine Parish Sales and Use Tax Commission in a separate letter dated May 8, 1999.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

EUGENE W. FREMOUX II, CPA

May 8, 1999

Certified Public Accountant

May 1, 1994 7:47  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT REPORT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Board of Commissioners  
Lafayette Parish Police and  
Fire Tax Commission  
Baton Rouge, Louisiana

I have audited the financial statements of the Lafayette Parish Police and Fire Tax Commission, Baton Rouge, Louisiana, for the year ended December 31, 1993, and have issued my report thereon dated May 2, 1994.

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-133, "Audit 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 the financial statements are free of material misstatement.

The management of the Lafayette Parish Police and Fire Tax Commission 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 structures 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted 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.

In planning and performing my audit of the general purpose financial statements of the Lafayette Parish Police and Fire Tax Commission for the year ended December 31, 1993, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of 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 general purpose 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 significant condition in which the design or operation 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 general purpose 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.

Certified Public Accountant

Shreve, Louisiana 71201

ME-124-1977

The Board of Commissioners  
Lafourche Parish Police Jury  
One One Commission  
Borg, Louisiana

In connection with my audit of the general purpose, continuing, individual fund, and annual group financial statements of the Lafourche Parish Police Jury One One Commission, Borg, Louisiana for the year ended December 31, 1984, I offer the following recommendation:

1. Existing condition

The budget for the year ended December 31, 1984 was not adopted until January 18, 1985. However Louisiana budget laws specify that the budget should be adopted prior to the start of the year. In addition, expenditures in the General Fund exceeded the budgeted amount by eight percent, which is more than the five percent amount allowed by the budget laws. The excess expenditures were the result of not including an amount for outside auditing services for taxpayer audits in the budget. The fees for these services are primarily based upon the results of the taxpayer audits, and therefore are difficult to project.

Recommended action

The Commission should adopt the annual budget at the last meeting of each year for the next year. In addition, since fees for outside auditing services for taxpayer audits are contingent upon the outcome, and therefore difficult to project, the Commission should review the status of these costs near the end of the year and appropriately amend the budget. These services are subject to contracts with specified percentages, therefore the Commission does approve the fee percentages in advance of expending the funds.

Commissioner's response

The Commission's budget for the year ending December 31, 1987 was adopted in a timely manner at the Commission's meeting of December 29, 1986. The Commission's 1987 budget will be amended to appropriately consider the expenses of outside auditing firms relating to taxpayer audits.

\* \* \* \* \*

The above recommendation is not all inclusive. I would like to thank you for your cooperation during my engagement.

Sincerely,



EUGENE W. FRENAUX II, CPA

May 8, 1987



FIDUCIARY FUND TYPE  
AGENCY FUND

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The fiduciary fund type - agency fund - is used to account for resources that a governmental unit does not own but holds in a trust or agency capacity.

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GENERAL FUND

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The amount for resources traditionally associated with government which are not required to be accounted for in another fund.

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This report is intended solely for the use of management and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



EUGENE W. FOREMAN II, CPA

May 8, 1987

SABINE PARISH SALES AND USE TAX COMMISSION  
 BAYOU, LOUISIANA  
 AGENCY FUND  
 CHANGE IN BALANCES DUE TO TAXING BODIES AND OTHERS  
 Year ended December 31, 1995

BALANCE AT BEGINNING OF YEAR	\$0
ADDITIONS — fees paid to Tax Commission	5,411,079
REDUCTIONS:	
Distributions—	
Sabine Parish School Board	1,895,891
Sabine Parish Police Jury	1,895,892
Mary	753,889
Zacole	198,383
Converse	15,597
Flores	158,374
Pleasant Hill	30,958
Law Enforcement District	483,868
Tourist Commission	45,318
Sales Tax Commission	113,261
Total distributions	5,411,079
BALANCE AT END OF YEAR	\$0

The accompanying notes are an integral part of these statements.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FIRM  
AND ACCOUNT GROUP



PARISH OF ORLÉANS  
COMMUNAL ACCOUNTS  
NOVEMBER 30, 1992

**Saline Parish Sales and  
Use Tax Commission**

**Many, Louisiana**

**FINANCIAL REPORT**

**Year ended December 31, 1992**

As per 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 other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date APR 13 1993

**Eugene W. Fremoux II**

Certified Public Accountant

Certified Public Accountant

Morg. Louisiana 70117  
338-254-0441**INDEPENDENT AUDITOR'S REPORT**

The Board of Commissioners  
Sabine Parish School and  
Use Tax Commission  
Morg. Louisiana

I have audited the accompanying general purpose financial statements of the Sabine Parish School and Use Tax Commission, Morg. Louisiana, and the individual fund and account group financial statements of the Sabine Parish School and Use Tax Commission, Morg. Louisiana, as of December 31, 1996 and for the year then ended. These financial statements are the responsibility of the Sabine Parish School and Use Tax Commission'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 and the standards for financial and compliance audits 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 misstatement. An audit includes assessing, 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.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish School and Use Tax Commission, Morg. Louisiana, as of December 31, 1996, and the results of its operations, and changes in fund balances for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the Sabine Parish School and Use Tax Commission at December 31, 1996, and the results of the operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 6, 1997 on my consideration of the Sabine Parish School and Use Tax Commission, Morg. Louisiana's internal control structure and a report dated May 6, 1997 on the compliance with laws and regulations.



EUGENE W. FRENAUX II, CPA

May 6, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED INTERESTS - CONSOLIDATED)**



**SABINE PARISH SALES AND USE TAX COMMISSION**  
**MAINY, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**Year ended December 31, 1995**

<b>Revenues:</b>	
Collection fees	\$113,261
Miscellaneous income	... 2,789
<b>Total revenues</b>	<b>... 116,050</b>
<b>Expenditures:</b>	
<b>General government:</b>	
Personnel costs	64,090
Building lease	9,998
Travel and meetings	2,000
Office supplies	1,724
Professional fees	8,718
Insurance	2,164
Telephone & utilities	4,821
Postage	4,871
Printing	570
Outside auditing services	18,817
Other	... 1,800
<b>Total general government</b>	<b>... 118,434</b>
<b>Capital outlay</b>	<b>... 3,407</b>
<b>Total expenditures</b>	<b>... 121,841</b>
Excess (deficiency) of revenues over (under) expenditures	(5,791)
Fund balance, beginning	... 16,009
<b>Fund balance, ending</b>	<b>... \$10,218</b>

The accompanying notes are an integral part of these statements.

**BAKING FARIKH UNITS AND THE TAX COMMISSION**  
**STATE, LOUISIANA**  
**BOOKS TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1978**

**(1) Summary of Significant Accounting Policies**

The Baking Farikh Units and the Tax Commission (Commission), State, Louisiana, was created on June 30, 1969 by the political subdivisions within Baking Farikh for the joint collection, enforcement, and administration of the sales and use taxes levied by these subdivisions. The Commission is managed by a Board of Commissioners composed of: two members appointed by the Baking Farikh Units Jury, two members appointed by the Baking Farikh School Board, one member appointed by the Town of Bayou, one member appointed by the Town of Saville, one member appointed by the Village of Florio, one member appointed by the Village of Pleasant Hill, and one member at large jointly appointed by the other eight commissioners.

The costs of establishing and operating the Commission are shared jointly by the taxing bodies on a pro-rata basis based on the ratio that the taxes collected for each bears to the total taxes collected.

The accounting and reporting practices of the Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the general requirements of Louisiana Revised Statutes 24:527 and to the guidelines set forth in the Louisiana Governmental Accounting Guide, and to the industry audit guide, *Guide of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants.

The following is a summary of certain significant accounting policies and practices the Commission now follows:

**Fund Accounting** - The accounts of the commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to, and accounted for by individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in this report into one general fund type and one bond fund category as follows:

**GOVERNMENTAL Fund -**

**General Fund -**

The general fund is the general operating fund of the Commission. It is used to account for all financial resources of the Commission.

The general fund is accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on its balance sheet. Its reported fund balance is considered a measure of "available operating resources".

**Investment Group -**

**General Fund Assets -**

Fund assets used in general fund operations (general fund assets) are accounted for in the General Fund Assets Investment Group, and are recorded as expenditures in the general fund when purchased. No depreciation has been recorded on general fund assets.

All purchased fund assets are valued at historical cost. Donated fund assets are valued at their estimated fair value at the time of donation.

This investment group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operation.

**SHRINE PARISH POLICE AND THE COMMISSION**  
**MAST, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1994**

**fiduciary Fund -**

**Agency Fund -**

The agency fund is used to account for tax collections which are held in a trust or agency capacity by the Commission.

**Basis of accounting** - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The general fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the agency fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Budget comparison** - The Commission prepares and adopts an annual budget. The dollar amounts being allocated to the various expenditure categories based upon the total amount of anticipated revenues. Budget appropriations lapse at the end of each year.

**Total column on combined statements - carrying** - Total column on the combined statements - carrying are captioned "UNAUDITED ONLY" to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not possess financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a Commission. Interfund eliminations have not been made in the aggregation of this data.

**(2) Pending litigation**

The Commission is not involved in any litigation as December 31, 1994, other than litigation involving collection efforts.

**(3) Tax collections**

The Commission is authorized to collect sales and use taxes at the rates levied by the participating taxing bodies. The Commission charges a fee to the taxing bodies to fund its operations. During the year ended December 31, 1994, the Commission collected \$5,431,000 in taxes and received \$12,351 (2.0%) to fund its operations. Collections include \$48,000 of taxes, penalties and interest collected as a result of taxpayer audits performed by outside auditing firms. Contingent fees paid to the outside auditing firm amounted to \$69,817 (\$77,000 of related collections) and are included in the above operating fees of \$12,351.

**(4) Personnel costs**

The Commission's employees are paid by the Shrine Parish Police Jury and the Jury is reimbursed by the Commission for the related payroll costs, including fringe benefits.

**(5) CONDITIONS**

The Commission operates as a political subdivision, therefore it is exempt from income tax and is not required to file an annual income information return.

**(7) LEASES**

The Commission leases the building at Complex from Shrine State Bank for \$120 per month. The lease is for five years and expires on November 30, 1997 at which time title to the building will be conveyed to the Commission if all lease payments have been made. The Commission is not obligated to continue the lease if funding is not available.

SAVING FUND FOR SALES AND USE TAX COMMISSION  
STATE OF LOUISIANA  
HOUSE OF REPRESENTATIVES  
DECEMBER 31, 1996

(8) Cash

All bank deposits are fully secured through Federal depository insurance.

(9) Changes in general fund assets

During the year ended December 31, 1996 the Commission had the following changes in general fund assets:

Balance, December 31, 1995	181,878
Additions-acquired	3,409
Deletions-acquired	(148)
Balance, December 31, 1996	185,039

(10) Compensation of commissioners

The commissioners received no compensation or per diem during the year ended December 31, 1996.

(11) Taxes paid under protest

There were no taxes paid under protest during the year ended December 31, 1996 and there were no taxes paid under protest in prior years which remained unsettled as of December 31, 1996.

**BRITISH PARLIAM. BILLS AND THE TAX COMMISSION**  
**PART - BUSINESS**  
**DECEMBER 31, 1994**

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