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**SACHE PARISH POLICE JURY**  
Baton Rouge, Louisiana

**Primary Government Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1962,  
and for the Year Then Ended  
With Supplemental Information Schedules**

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

Release Date — JUL 0 2 1963 —

**Herb W. Way**  
Legislative Auditor, State of Louisiana

**IBOHO PARISH POLICE JURY**  
Bayou, Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
as of December 31, 1997  
and for the Year Then Ended  
With Supplemental Information Schedules

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**SABINE PARISH POLICE JURY**  
Contexts, December 31, 1997  
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**C O N T E N T S**

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**HEDDIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**INDEPENDENT AUDITOR'S REPORT**

**SABINE PARISH POLICE JURY**  
Bary, Louisiana

I have audited the accompanying financial statements of the Sabine Parish Police Jury, primary government, as of December 31, 1997, and for the year then ended, as listed in 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 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.

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, 1997, 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 purport to, and do not, present fairly the financial position of the Sabine Parish Police Jury as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

**SABINE PARISH POLICE JURY**  
Basy, Louisiana  
Auditor's Report  
December 31, 1997

In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1998, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

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.

*Herbie W. May*

Herbie W. May  
Alexandria, Louisiana  
June 26, 1998

THIBODIAW PARISH POLICE JURY, PRIMARY GOVERNMENT  
PARISH, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED FINANCIAL STATEMENTS  
DECEMBER 31, 1987, AND FOR THE YEARS THEN ENDED

LAUREL TOWNSHIP POLICE JURY  
 May, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2007

	ENVIRONMENTAL FUND TYPE			CAPITAL PROJECTS FUND - COMMUNITY DEVELOPMENT BLACK BRANT FUND
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVISE FUND - INDUSTRIAL ESTABLISH NO. 1 FUND	
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$344,861	\$2,279,758	158,594	\$1,000
Receivables:	401,561	1,064,438		
Interfund receivables	38,810	1,800		
Other assets	13,584			
Land, buildings, and equipment				
Other debits - amount to be provided for retirement of general long-term debt				
	<u>\$744,806</u>	<u>\$3,344,046</u>	<u>158,594</u>	<u>\$1,000</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>				
	<u>\$744,806</u>	<u>\$3,344,046</u>	<u>158,594</u>	<u>\$1,000</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$13,864	\$607,870		\$1,000
Deferred liabilities		38,800		
Compensated absences payable				
Capital leases payable				
Total liabilities	<u>\$13,864</u>	<u>\$646,670</u>	<u>None</u>	<u>1,000</u>
Fund Equity:				
Fund balances:				
Investment in general fixed assets				
Unreserved:				
Designated for equipment replacement		470,438		
Unexpended	731,132	1,828,705	158,594	
Total Fund Equity	<u>731,132</u>	<u>1,899,143</u>	<u>158,594</u>	<u>None</u>
	<u>\$744,806</u>	<u>\$3,344,046</u>	<u>158,594</u>	<u>\$1,000</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				
	<u>\$744,806</u>	<u>\$3,344,046</u>	<u>158,594</u>	<u>\$1,000</u>

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
GENERAL FUND	GENERAL FUND	TOTAL
610.71	1000.71 000	(800000000000)
610.71	000	000.71
		\$2,680,182
		1,488,700
		20,000
		20,000
10,797,182		1,797,182
	200,000	200,000
<u>10,797,182</u>	<u>200,000</u>	<u>10,997,182</u>
		200,000
		20,000
	200,000	20,000
	<u>200,000</u>	<u>20,000</u>
10,797,182		1,797,182
		400,400
		1,416,610
<u>10,797,182</u>	<u>400,400</u>	<u>12,613,192</u>
<u>10,797,182</u>	<u>1,000,400</u>	<u>10,997,182</u>



**STATE OF MISSISSIPPI  
 State Insurance  
 GOVERNMENT FUND TYPE**

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 1991

	1991 1991 FUND	1990 1990 FUND	1991 1991 FUND	1990 1990 FUND	TOTAL PROGRAMS 1991
<b>REVENUES</b>					
<b>FEES:</b>					
Ad valorem	1,016,401	870,576			11,000,000
Sales and use		1,700,207			1,700,207
Other taxes, penalties, and interest	54,859				54,859
Licenses and permits	89,743				89,743
<b>Intergovernmental revenues:</b>					
Federal funds	42,700			500,000	42,700
State funds	568,318	501,000			1,111,000
Fees, charges, and reimbursements for services		271,000			271,000
Funds and forfeitures	2,990	202,000			202,000
Use of money and property	10,700	75,100	11,700		75,100
Other revenues	5,000	20,000			20,000
Total revenues	<u>1,629,908</u>	<u>1,669,876</u>	<u>1,190</u>	<u>500,000</u>	<u>1,630,800</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
<b>General operations:</b>					
Legislative	126,000				126,000
Judicial	208,000	240,000			200,000
Education	18,000				18,000
Finance and administrative	221,000	41,000			177,000
Other	206,000	23,000			190,000
Public safety	179,000				179,000
Public works		2,471,000			2,471,000
Health and welfare	41,000	50,000			50,000
Culture and recreation					
Economic development and assistance	24,000				24,000
<b>Other services:</b>					
Principal		41,700			41,700
Interest		10,000			10,000
Capital outlay				201,000	201,000
Total expenditures	<u>801,700</u>	<u>2,801,700</u>	<u>0</u>	<u>201,000</u>	<u>1,018,700</u>
<b>EXCESS (DEFICIENCY) OF REVENUES    OVER EXPENDITURES</b>					
	828,208	(1,131,824)	1,190	299,000	612,100

(Continued)

The accompanying notes are an integral part of this statement.

GREEN BAYISH POLICE AND  
 BAY, WISCONSIN  
 ENVIRONMENTAL FUND FPM

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND - FINANCIAL ASSISTANCE NO. 1 FUND	CAPITAL PROJECTS FUND - COMMUNITY DEVELOPMENT BLACK CLASH FUND	TOTAL ENVIRONMENTAL FUND
<b>OTHER FINANCING SOURCES (uses)</b>					
Operating Grants from the Operating Committee and	25,711	1,100,001			1,125,712
		(1,000,000)			(1,000,000)
Total other financing sources (uses)	25,711	100,001	000	000	000
<b>CHANGES IN RESOURCES AND OTHER SOURCES FROM EXPENDITURES AND OTHER USES</b>					
	89,520	440,641	1,700	000	531,861
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	790,000	2,387,000	10,000	000	3,187,000
<b>FUND BALANCES AT END OF YEAR</b>	815,711	2,827,641	11,700	000	3,655,052

(Continued)

The accompanying notes are an integral part of this statement.

GENERAL INVESTMENT FUND

State, Institutions

CONFIDENTIAL FROM 1975 - 1980 AND OTHER SPECIAL SERVICE FUNDS

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget (GAAP Basis and Actual)  
For the Year Ended December 31, 1980

	GENERAL FUND			SPECIAL SERVICE FUNDS		
	BUDGET	ACTUAL	1980	BUDGET	ACTUAL	1980
			(Actual)			(Actual)
<b>REVENUES</b>						
State:						
- all sources	1,040,428	1,004,423	907	1,040,428	1,004,423	907
- Sales and use				1,000,000	1,000,000	0
- Motor taxes, penalties, and interest	11,000	14,000	1,000	4,000	4,000	100
- Licenses and permits	87,000	86,000	1,000			
- Intergovernmental revenues:						
- Federal funds	24,000	22,000	20,000			
- State funds	300,000	300,000	(10,000)	300,000	300,000	0
- Fees, charges, and commissions for services	1,000	1,000	0	10,000	11,000	11,000
- Fines and forfeitures				0	0	0
- Sur of money and property	10,000	11,000	1,000	60,000	54,000	10,000
- Other revenues	0	0	0	0	0	0
- Total revenues	1,462,428	1,438,423	10,000	1,462,428	1,438,423	10,000
<b>EXPENDITURES</b>						
General government:						
- Legislative	141,000	140,000	1,000			
- Judicial	211,000	200,000	20,000	0	0	(11,000)
- Executive	21,000	20,000	0			
- Finance and administrative	115,000	111,000	1,000	50,000	41,000	8,000
- Public utility	100,000	100,000	0	10,000	10,000	0
- Public works				1,200,000	1,201,000	100,000
- Health and welfare	44,000	41,000	1,000	0	0	0
- Culture and recreation						
- Economic development and maintenance	0	0	0			
- Debt service:						
- Principal				60,000	61,000	0
- Interest and bond charges				0	0	0
- Total expenditures	1,462,428	1,412,000	10,000	1,462,428	1,462,000	100,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	0	50,000	(10,000)	0	50,000	10,000

(Foot note)

The accompanying notes are an integral part of this statement.

LAKE CHARLES POLICE DEPT

Perry, Louisiana

GOVERNMENT FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

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

Budget (GAAP Basis and Actual)

for the Year Ended December 31, 2007

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE VARIANCE	BUDGET	ACTUAL	PERCENTAGE VARIANCE
REVENUE (INCOME, SALES, FEES)						
Operating Transfers In	15,000	25,711	70,711	2,750,000	2,750,000	0
Operating Transfers Out				(2,250,000)	(2,250,000)	
TOTAL OTHER FINANCING SOURCES (USES)	10,000	25,711	70,711	000	000	000
REVENUE (INCOME, SALES, FEES)						
Operating Transfers In	15,000	25,711	70,711	2,750,000	2,750,000	0
Operating Transfers Out				(2,250,000)	(2,250,000)	
TOTAL OTHER FINANCING SOURCES (USES)	10,000	25,711	70,711	000	000	000
REVENUE (INCOME, SALES, FEES)						
Operating Transfers In	15,000	25,711	70,711	2,750,000	2,750,000	0
Operating Transfers Out				(2,250,000)	(2,250,000)	
TOTAL OTHER FINANCING SOURCES (USES)	10,000	25,711	70,711	000	000	000
REVENUE (INCOME, SALES, FEES)						
Operating Transfers In	15,000	25,711	70,711	2,750,000	2,750,000	0
Operating Transfers Out				(2,250,000)	(2,250,000)	
TOTAL OTHER FINANCING SOURCES (USES)	10,000	25,711	70,711	000	000	000

(Continued)

The accompanying notes are an integral part of this statement.

**SABINE PARISH POLICE JURY**  
Bayou, Louisiana

Notes to the Financial Statements  
As of December 31, 1997,  
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 14, 2000.

Louisiana Revised Statute 13:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants. In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

**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. 34 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, none 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).

## SABINE PARISH POLICE JURY

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. 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 reported in the funds because they do not directly affect net expendable available financial resources. They are concerned 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:

1. **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.

**LAFAYETTE PARISH POLICE JURY**

Rayne, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**C. 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 measurable and available (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**

All valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. All valorem taxes are assessed on a calendar year basis and attach to an assessable 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. All 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 measurable to accrual.

## SABINE PARISH POLICE JURY

Basy, Louisiana

NOTE to the Primary Government Financial Statements

(Continued)

**Expenditures** - 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.

### B. 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 as 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 38:1001-1214 (Local Government Budget Act).

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 - GMP basis, at December 31, 1987:



**LAFAYETTE PARISH POLICE JURY**

Reno, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$607,406
Fund not budgeted (Original Court Fund)	<u>35,126</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GMP basis)	<u>\$642,532</u>

**E. 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.

**F. 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.

**G. 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.

**H. 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 useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public works 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.

**LACRUE PARISH POLICE JURY**

New Orleans, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**I. COMPENSATED ABSENCES**

Employees of the police jury earn 5 to 20 days of vacation leave and 12 days of sick leave each year, depending on their length of service. Vacation leave accumulated without limitation and employees are paid for their accumulated vacation leave upon termination of employment. Sick leave may be accumulated to a maximum of 45 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 to exceed 300 hours.

Employees of the Eleventh Judicial District Criminal Court Fund earn 10 days of vacation leave and 45 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 540, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**J. 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.

**K. FUND EQUITY**

**Reserves**--represent those portions of fund equity not appropriable for expenditure or legally segregated 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**

**Map, Louisiana**

**Notes to the Primary Government Financial Statements**

**(Continued)**

**L. SALES TAXES**

The Sabine Parish Police Jury levies a one per cent sales and use tax. The tax proponent 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 1, 1994, 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.

**M. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements in 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.

**N. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (reserved) 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.

**3. CASH AND CASH EQUIVALENTS**

At December 30, 1993, the police jury has cash (bank balances) totaling \$2,608,349, with \$180 of petty cash and \$2,608,249, in interest bearing demand deposits.

Under state law, these deposits, or the resulting bank balances, must be insured 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 \$3,002,493 are adequately secured by \$180,000 of federal deposit insurance (NAIC Category 1), and \$2,812,493 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (NAIC Category 3).

**LABINE PARISH POLICE JURY**

Baton Rouge, Louisiana

Billed to the Primary Government Financial Statements

(Continued)

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 GASB Codification 150.133(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

Class of Receivable	General Fund	Special Revenue Funds	Capital Projects Fund	Total
Taxes:				
ad valorem	\$334,000	\$787,000		\$1,121,000
sales and use		33,375		33,375
Intergovernmental revenues:				
Federal			\$1,700	1,700
State	140,075	211,300		351,375
Other		16,720		16,720
Total	\$474,075	\$1,015,025	\$1,700	\$1,490,800

**5. FIXED ASSETS**

The following is a schedule of changes in general fixed assets for the year ended December 31, 1997:

	Land	Buildings	Equipment and Furniture	Total
Balance at Beginning of Year	\$300,947	\$1,767,660	\$1,204,000	3,272,607
Additions			436,075	436,075
Reductions			(21,000)	(21,000)
Balance at End of Year	\$300,947	\$1,767,660	\$1,219,075	\$3,287,682

At December 31, 1997, \$3,645,150 or 96.92 per cent of the fixed assets are stated at actual historical cost and \$137,000 or 3.48 per cent are stated at estimated historical cost.

**6. 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 benefit provisions. Employees of the police jury are members of Plan B.

## IBIRE PARISH POLICE JURY

Mon., Louisiana

Notes to the Primary Government Financial Statements

(Continued)

All permanent employees working at least 28 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 30 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 20 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied 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 jointed 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 benefit 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. This report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14818, Baton Rouge, LA 70808-0018, or by calling (584) 935-1360.

Under Plan A, members are required by state statute to contribute 8.50 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.7% 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 employer are established and may be amended by state statute. As provided by Louisiana Revised Statute 13:103, 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 A for the years ending December 31, 1997, 1998, and 1999, were \$17,214, \$44,614, and \$73,542, respectively, equal to the required contributions for each year.

## 7. 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 \$29,434 of employee leave benefits, which were computed in accordance with GASB Codification section 608. This amount is recorded within the general long-term debt account group.

**SABINE PARISH POLICE JURY**

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**B. 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, 1997, the police jury had the following lease agreements:

Caterpillar Financial Services for the lease of a CAT 120 Motor Grader in the amount of \$188,879, dated February 22, 1994, requiring 60 monthly payments of \$3,840. The debt is payable from the Road District No. 27 - Special Revenue Fund. At December 31, 1997, the outstanding principal balance is \$27,525.

Ford Motor Credit for the lease of two 1995 Ford Dump Trucks in the amount of \$26,562, dated June 23, 1995, requiring 36 monthly payments of \$8,260. The debt is payable (\$890) from Road District No. 25 - Special Revenue Fund and (\$254 each) from Road District No. 1 and 11 - Special Revenue Funds. At December 31, 1997, the outstanding principal balance is \$81,480.

Scott Construction Equipment for the lease of a 1997 Graded in the amount of \$288,533, dated July 27, 1997, requiring an initial payment of \$18,000, with 66 monthly payments of \$3,084. The debt is payable from the Parish Transportation - Special Revenue Fund. At December 31, 1997, the outstanding principal balance is \$184,858.

Caterpillar Financial Services for the lease of a CAT 120 Motor Grader in the amount of \$118,476, dated November 23, 1993, requiring 48 monthly payments of \$2,894. The debt is payable (\$890 each) from the Road District No. 9 and 18 - Special Revenue Funds. At December 31, 1997, the outstanding principal balance is \$113,548.

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,

1998	\$20,635
1999	300,231
2000	60,273
2001	61,901
2002	<u>78,564</u>
Total minimum lease payments	481,604
less - Annual representing interest	<u>(47,382)</u>
Present value of net minimum lease payments	<u>\$442,222</u>

**SABINE PARISH POLICE DEPT**

Basy, LOUISIANA

Notes to the Primary Government Financial Statements

(Continued)

**9. CHANGES IN GENERAL LONG-TERM DEBT**

The following is a summary of general long-term debt transactions for the two years ended December 31, 1997:

	Compensated Absences	Capital Leases	Total
Beginning Balance	<u>129,352</u>	<u>481,452</u>	<u>610,804</u>
Additions	84,448	367,878	452,326
Reductions	<u>(129,448)</u>	<u>(180,750)</u>	<u>(310,198)</u>
Ending Balance	<u>84,352</u>	<u>668,580</u>	<u>752,932</u>

**10. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:531.11 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, 1997:

Balance due, December 31, 1996	<u>\$13,500</u>
Amount due for 1997	38,711
Reverted during 1997	<u>(412,860)</u>
Balance due, December 31, 1997	<u>\$39,351</u>

**11. INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1997, are as follows:

	Interfund	
	Receivable	Payable
General Fund	<u>\$39,000</u>	<u>\$1,460</u>
Special Revenue Funds:		
Criminal Court Fund		35,731
Witness Fee Fund	<u>1,880</u>	<u>1,880</u>
	<u>\$40,880</u>	<u>\$39,031</u>

**ORANGE PARISH POLICE JURY**

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**12. 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.

**13. LITIGATION**

At December 31, 1997, the police jury is involved in several lawsuits. In the opinion of the police jury's legal counsel, none of the lawsuits will result in loss to the police jury in excess of the police jury's insurance.

**14. FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year ended December 31, 1997, follows:

Balance, December 31, 1996		1703,898
Received		<u>663,900</u>
Total Available		3,418,898
Disbursed:		
Issued to recipients	\$213,689	
Transferred to other issuing agencies	1,063,671	
Returned to Office of Food Stamps	<u>186,000</u>	<u>3,418,898</u>
Balance, December 31, 1997		<u>None</u>

During 1997, the Louisiana Department of Social Services, Office of Family Support, notified the police jury that the state, due to implementation of an Electronic Benefit Transfer Program, was terminating the food stamp issuance agreement with the police jury.



**SABINE PARISH POLICE JURY**

**Bayou, Louisiana**

**Notes to the Primary Government Financial Statements**

**(Continued)**

**25. LANDFILL**

In April 26, 1994, the Sabine Parish Police Jury (the Parish) entered into a Contract of Landfill Management (Contract) with TransAmerica Waste Industries, Inc. (Contractor) which transfers operation and maintenance of the Sabine Parish Landfill from the Parish to the Contractor. The Contract frees the Parish from any and all future environmental liabilities and/or responsibility associated with ownership, operation of, and management of the Sabine Parish Landfill.

Since the financial obligation related to closure and postclosure care of the landfill has been legally transferred to the Contractor and it has been determined that the Contractor is financially capable of meeting the financial obligations imposed by the closure and postclosure care responsibilities, the Parish is not required to, and has not, recognized any closure and postclosure costs relating to the operation of the Sabine Parish landfill.

**SABINE PARISH POLICE JURY**  
Bayou, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Two Years Ended December 31, 1997

**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 48:753-760.

**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 673.21 of Title 15 of the Louisiana Revised Statute of 1990, 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 pay 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.

**SALES 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, 1994, 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.

LAUREN FRESH POLICE UNIT  
 2000 - 2001  
 and Months from 1991 - 2011A, 200000 1990  
 Excluding Balance Sheet, December 31, 2002

	2002	2001	2000A	2001B	2001C	2001D	2001E
	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000
<b>ASSETS</b>							
Cash and cash equivalents	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Accounts receivable	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Inventory	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>NET ASSETS</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>LIABILITIES AND EQUITY</b>							
Accounts payable	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Long-term debt	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Equity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>NET LIABILITIES AND EQUITY</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>

GENERAL ACCOUNT NO. 001 - 000  
 BOND, 2001 FUND  
 GENERAL FUND - 000 - SPECIAL SERVICE FUND

Operating Expenses of Personnel, Equipment, and Supplies to Total Balance  
 for the Year Ended December 31, 2001

	2001 UNAPPORTIONED	2001 APPORTIONED	2000/01 AMOUNT	2001 AMOUNT	2000/01 DIFF.	2001 TOTAL
<b>PERSONNEL</b>						
Salary						
All salaries		\$400,000		\$200,000		\$600,000
Sick and vac.				\$1,000,000		\$1,000,000
Unemployment insurance - state share	\$400,000	\$1,000		\$10,000		\$411,000
Fees, charges, and contributions for services				\$20,000		\$20,000
Travel and conferences			\$200,000			\$200,000
Cost of money and property	0,000	0,000	0,000	0,000		0,000
Other expenses	0,000	0,000	0,000	0,000		0,000
Total personnel	\$400,000	\$401,000	\$200,000	\$2,020,000	\$1,419,000	\$3,021,000
<b>EQUIPMENT</b>						
General equipment - state			\$50,000			\$50,000
Equipment and supplies for other	1,000,000	\$1,000		0,000	\$1,000	\$1,001,000
Fuel for work				\$0,000		\$0,000
Cost of mail and postage						
Postage						
Printing						
Travel						
Total equipment	1,000,000	\$1,000	\$50,000	\$0,000	\$1,000	\$1,051,000
<b>OTHER PERSONNEL &amp; SERVICE</b>						
Other personnel (contractors)	\$500,000	\$500,000	\$0,000	\$0,000	\$0,000	\$1,000,000
Contractors (state)						
Contractors (other)						
Contractors (state)						
Total other financing services (state)	\$500,000	\$500,000	\$0,000	\$0,000,000	\$0,000	\$1,000,000
<b>STATE DEPARTMENT OF REVENUE</b>						
State Department of Revenue	00,000	00,000	00,000	00,000	00,000	000,000
<b>STATE DEPARTMENT OF REVENUE</b>						
State Department of Revenue	00,000	00,000	00,000	00,000	00,000	000,000
<b>TOTAL BALANCE AT END OF YEAR</b>	\$1,000,000	\$1,002,000	\$250,000	\$2,020,000	\$1,419,000	\$3,021,000

LEASING AGREEMENTS SUBJECT TO THE

RENTS RECEIVABLE

(SCHEDULED AS ASSETS) - SPECIAL DIVIDEND MONY - 1998 MARKET MONY

(including Balance Sheet, December 31, 1998)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>ASSETS</b>							
Special dividend receivables	<u>\$1,371</u>	<u>\$17,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$14,271</u>	<u>\$21,000</u>	<u>\$22,000</u>
Special dividend	<u>\$1,371</u>	<u>\$17,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$14,271</u>	<u>\$21,000</u>	<u>\$22,000</u>
<b>TOTAL ASSETS</b>	<u>\$12,000</u>	<u>\$17,000</u>	<u>\$22,000</u>	<u>\$22,000</u>	<u>\$14,271</u>	<u>\$21,000</u>	<u>\$22,000</u>
<b>LIABILITIES AND SHARE EQUITY</b>							
Shareholders' equity	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>
Special dividend - Special dividend - unrecorded	<u>\$10,000</u>	<u>\$15,000</u>	<u>\$20,000</u>	<u>\$21,000</u>	<u>\$13,271</u>	<u>\$20,000</u>	<u>\$21,000</u>
<b>TOTAL LIABILITIES AND SHARE EQUITY</b>	<u>\$11,000</u>	<u>\$16,000</u>	<u>\$21,000</u>	<u>\$22,000</u>	<u>\$14,271</u>	<u>\$21,000</u>	<u>\$22,000</u>

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
180,000	177,000	81,000	1,000,000
<u>180,000</u>	<u>177,000</u>	<u>81,000</u>	<u>1,000,000</u>
<u>500,000</u>	<u>500,000</u>	<u>100,000</u>	<u>2,000,000</u>
111,000	81,000	81,000	800,000
<u>111,000</u>	<u>81,000</u>	<u>81,000</u>	<u>800,000</u>
<u>500,000</u>	<u>500,000</u>	<u>100,000</u>	<u>2,000,000</u>

**STATE OF MICHIGAN**

1997-1998

Michigan State University - Board of Regents

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
for the Year Ended December 31, 1997**

	1997	1996	1995	1994	1993	1992
<b>REVENUES</b>						
Fees - of various kinds	\$9,889	\$1,111	\$16,851	\$25,778	\$97,555	\$98,882
Inter-governmental receipts - State funds -						
State's revenue sharing	\$1,028	\$,000	\$1,021	\$,000	\$2,884	\$,171
Use of money and property	2,898	1,778	2,284	2,129	2,774	2,282
Other receipts		241				241
<b>Total revenues</b>	<u>\$13,815</u>	<u>\$3,130</u>	<u>\$20,156</u>	<u>\$27,907</u>	<u>\$103,213</u>	<u>\$101,576</u>
<b>EXPENDITURES</b>						
Salaries	1,222	1,608	1,228	528	1,228	1,688
General government - other	\$4,282	\$1,588	\$6,287	\$4,888	\$11,287	\$1,288
Materials						
Other services	1,822	1,888	1,888	1,888	1,888	1,888
Professional						
Interest						
<b>Total expenditures</b>	<u>\$7,326</u>	<u>\$5,084</u>	<u>\$9,403</u>	<u>\$7,304</u>	<u>\$24,403</u>	<u>\$5,084</u>
<b>CHANGES IN FUND BALANCES</b>						
<b>STATE OPERATING FUNDS (2011)</b>						
Operating transfers to	\$6,489	\$8,046	\$7,432	\$8,888	\$78,910	\$78,910
<b>STATE OPERATING FUNDS (2012)</b>						
Operating transfers to	\$7,326	\$5,084	\$7,432	\$8,888	\$24,403	\$5,084
<b>STATE OPERATING FUNDS (2013)</b>						
Operating transfers to	\$1,028	\$,000	\$1,021	\$,000	\$2,884	\$,171
<b>STATE OPERATING FUNDS (2014)</b>						
Operating transfers to	\$2,898	\$1,778	\$2,284	\$2,129	\$2,774	\$2,282
<b>STATE OPERATING FUNDS (2015)</b>						
Operating transfers to	\$241	\$241	\$241	\$241	\$241	\$241
<b>STATE OPERATING FUNDS (2016)</b>						
Operating transfers to	\$1,028	\$,000	\$1,021	\$,000	\$2,884	\$,171
<b>STATE OPERATING FUNDS (2017)</b>						
Operating transfers to	\$1,028	\$,000	\$1,021	\$,000	\$2,884	\$,171

Mo. 11	Mo. 12	Mo. 13	Mo. 14	2020
100,000	100,000	100,000	10,000	100,000
30,000	3,000	3,000	1,000	30,000
2,000	2,000	2,000	000	20,000
178,000	105,000	105,000	11,000	150,000
0,000	0,000	0,000	000	00,000
178,000	105,000	105,000	11,000	150,000
0,000	0,000	0,000	000	00,000
178,000	105,000	105,000	11,000	150,000
111,000	100,000	100,000	100,000	111,000
111,000	111,000	111,000	111,000	111,000
100,000	00,000	00,000	0,000	100,000
100,000	00,000	00,000	0,000	100,000
100,000	00,000	00,000	0,000	100,000



**SABINE PARISH POLICE JURY**  
Bayou, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**

For the Two Years Ended December 31, 1990

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1223, the police jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month, while the other jurors receive \$800 per month.

**SABINE PARISH POLICE JURY**  
 Bayou, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**

For the Year Ended December 31, 1990

**COMPENSATION PAID POLICE JURORS**

Craig, Gene	18,600
Eversack, Albert J., Jr.	5,800
McDonald, Jerry	10,600
Hubbely, Clyde	9,600
Moore, Arpai	9,600
Procell, Gerald	9,600
Welfin, William E.	9,600
Slap, J. Michael	9,600
Tanner, Mary Beth	<u>9,600</u>
Total	<u>102,600</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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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71302  
318/442-7568  
Fax: 318/442-0425

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
MADE ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**SABINE PARISH POLICE JURY**  
Ray, Louisiana

I have audited the primary government financial statements of the Sabine Parish Police Jury as of and for the year ended December 31, 2003, and have issued my report thereon dated June 26, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

*Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, 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.

*Internal Control Over Financial Reporting*

In planning and performing my audit, I considered the internal control over financial reporting 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 over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material to either 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 over financial reporting and its operation that I consider to be material weaknesses.

**SABINE PARISH POLICE JURY**  
Navy, Louisiana  
Compliance and Internal Control Report  
(Continued)

*Prior Audit Findings*

The audit for the year ended December 31, 1996, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

*General*

This report is intended for the information of the Sabine Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

*Herbie M. May*

Herbie M. May  
Alexandria, Louisiana  
June 26, 1998

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of Federal Financial Assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Secretary of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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Alexandria, LA 71303  
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Fax: 338/442-9495

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR FEDERAL AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**SABINE PARISH POLICE JURY**  
Bayou, Louisiana

I have audited the compliance of Sabine Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended December 31, 1997. Sabine Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the police jury's management. My responsibility is to express an opinion on the police jury's compliance based on my audit.

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

In my opinion, the police jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.



**SABINE PARISH POLICE JURY**  
Nang, Louisiana  
A-133 Compliance Report  
(Continued)

**Internal Control over Compliance**

The management of the police jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing my audit, I considered the police jury's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine or confirm procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

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

This report is intended for the information of the audit committee, management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Bernie M. Way*

Bernie M. Way  
Alexandria, Louisiana  
June 28, 1998

LARINE POLICE POLICE JURY  
 May, Louisiana  
 Schedule of Expenditures of Special Awards  
 for the Year Ended December 31, 1991

FEDERAL AGENCY/ FUND THROUGH GRANTOR NAME/ PROGRAM NAME	FY91 NUMBER	GRANT NUMBER	AMOUNT (UNEXPENDED)
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
Received Through Louisiana Department of Social Services:			
Fund Stamp	16,542	20-000-01	\$117,000
State Administrative Matching Grants For Fund Stamp Program	16,542	20-000-01	14,177
Total United States Department of Agriculture			\$132,177
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Received Through Louisiana Division of Administration :			
Office of the Governor - Community Development Block Grant/Small Cities Program	04,200	01A-000004	\$92,607
<b>UNITED STATES FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Received Through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Institute			
	03,000		21,237
<b>UNITED STATES DEPARTMENT OF DEFENSE</b>			
Received Through Treasurer of the State of Louisiana - Military Installation Under Sales and Receipts			
	0000		14,601
Total Excess/Unexpended			\$271,001

## Notes to the Schedule:

- The police jury follows the modified accrual basis of accounting in preparing the schedule. This method is consistent with the preparation of the police jury's financial statements.
- The police jury participated in the Fund Stamp Program (200A 10,100), a non-cash award program.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**SABINE PARISH POLICE JURY**  
 Bayou, Louisiana

**1. FINANCIAL STATEMENT ITEMS**

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

**2. SINGLE RUBIT ITEMS**

- A. The audit contained no reportable conditions in internal controls over major program.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major program.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Sabine Parish Police Jury at December 31, 1993, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 518(a) of OMB Circular A-133.
- E. The only Federal award (Type A program) given consideration as a major program of the entity since, as evidenced by the accompanying Schedule of Expenditures of Federal Awards, its expenditures were \$100,000 or more was, OGA No. 14,238, the Community Development Block Grant/Small Cities Program.
- F. The dollar threshold between Type A program and Type B program is \$100,000.
- G. The auditor, in lieu of making the low risk determination of this audit, performed the Single Audit in accordance with Section 520(i) and selected the previously identified type A program as a major program. This program comprised approximately 50.44 percent of the total expenditures of Federal awards.

**IBEW LOCAL UNION 1000**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**(CONTINUED)**

- H. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and an Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major Federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 510(a).

*Herbie W. Myg*

Herbie W. Myg  
Alexandria, Louisiana  
June 26, 1998