

RECEIVED  
GENERAL INVESTIGATIVE  
DIVISION  
JAN 10 1992

48

**OFFICIAL  
FILE COPY**  
**DO NOT REMOVE**  
(When receiving  
copies from this  
copy and place  
back in FILE)

2544  
9,750,1503

**THOMAS PARISH POLICE JURY**  
St. Joseph, Louisiana

**Primary Government Financial Statements  
and Independent Auditor's Reports**  
As of December 31, 1990, and for the Years Ended  
December 31, 1987 and 1986  
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 audited, or reviewed, 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 MAR 13 1992

**Ernst & Young**  
A Certified Public Accounting Firm

**TERMINAL PARISH POLICE JURY**  
St. Joseph, Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1997, and for the Years Ended  
December 31, 1995 and 1996  
With Supplemental Information Schedules

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
<b>Primary Government Financial Statements:</b>		
Combined Balance Sheet, December 31, 1997 - All Fund Types and Account Group	B	3
<b>Governmental Fund Types:</b>		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances		
For the Year Ended December 31, 1997	B	4
For the Year Ended December 31, 1996	C	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (BASP Basis) and Actual - General and Certain Special Revenue Funds		
For the Year Ended December 31, 1997	D	8
For the Year Ended December 31, 1996	E	16
<b>Notes to the Financial Statements</b>		12

**C O N T E N T S (CONT'D.)**

	<b>Schedule</b>	<b>Page No.</b>
<b>Supplemental Information Schedules:</b>		
<b>Special Revenue Funds:</b>		
Combining Balance Sheet, December 31, 1997	1	20
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1997	2	29
For the Year Ended December 31, 1996	3	31
<b>Public Works Funds:</b>		
Combining Balance Sheet, December 31, 1997	4	32
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances:		
For the Year Ended December 31, 1997	5	33
For the Year Ended December 31, 1996	6	34
Schedule of Compensation Paid Police Jurors and Others	7	36
<b>Independent Auditor's Report Required by Government Auditing Standards:</b>		
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		38
<b>Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-133, Audit of States, Local Governments and Non-Profit Organizations, and the Single Audit Act:</b>		
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133		41
Schedule of Expenditures of Federal Awards	8	42
Schedule of Findings and Questioned Costs	9	44

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

55 Terra Aechae  
Alexandria, LA 71309  
338/442-7580  
Fax: 338/442-6492

**INDEPENDENT AUDITOR'S REPORT**

**VENUE PARISH POLICE JURY**

St. Joseph, Louisiana

I have audited the accompanying financial statements of the Venue Parish Police Jury, primary government, as of December 31, 1997, and for the years ended December 31, 1997 and 1996, 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. Those 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 Venue 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 Venue Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Venue 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.

In accordance with Government Auditing Standards, I have also issued a report dated June 20, 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.

MISSISSIPPI POLICE JURY  
St. Joseph, Louisiana  
Independent Auditor's Report, December 31, 1967

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 27, 1968

TRIAL BALANCE SHEET 1997  
 31 December, 1997  
 All trial items and account groups

printed balance sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTAL (GOVERNMENTAL FUNDS)
	GENERAL FUND	SPY OR OTHER FUNDS	GENERAL FUND ACCOUNTS	OTHER ACCOUNT GROUPS	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	140,000	11,345,700			11,485,700
Receivables	140,000	800,000			940,000
Interfund receivables	11,000	50,000			61,000
Land, buildings, and equipment			10,400,000		10,400,000
Other assets - amounts to be provided for retirement of general long-term debt				500,000	500,000
<b>Total ASSETS AND OTHER DEBITS</b>	<b>491,000</b>	<b>11,995,700</b>	<b>10,400,000</b>	<b>500,000</b>	<b>23,386,700</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts and withholdings payable	50,000	50,000			100,000
Interfund payables		50,000			50,000
Unearned amounts for benefits payable					
Certificates of indebtedness payable					
Bank loan payable				10,000	10,000
Taxes/purchase payables				50,000	50,000
Claims payable					
Current liabilities and positions with costs				700,000	700,000
<b>Total liabilities</b>	<b>50,000</b>	<b>100,000</b>	<b>000</b>	<b>600,000</b>	<b>750,000</b>
<b>Fund Equity:</b>					
Invested in general fixed assets			10,400,000		10,400,000
Fund balances:					
Reserved for employee benefits	50,000				50,000
Reserved for claims	0,000				0,000
Reserved for unexpended benefits	0,000				0,000
Unreserved/unexpended	100,000	1,000,000			1,100,000
<b>Total Fund Equity</b>	<b>100,000</b>	<b>1,000,000</b>	<b>10,400,000</b>	<b>000</b>	<b>11,500,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>100,000</b>	<b>11,000,000</b>	<b>10,400,000</b>	<b>600,000</b>	<b>23,100,000</b>

The accompanying notes are an integral part of this statement.

**TOWNSHIP TREASURY POLICE UNIT**  
**St. Joseph, Michigan**  
**GOVERNMENTAL FUND - GENERAL AND SPECIAL REVENUE FUNDS**

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PUBLIC ID FUND - BUDGET QUEST	TOTAL GOVERNMENTAL (ON P)
<b>REVENUES</b>				
Taxes:				
Ad valorem	1,280,567	244,100		1,524,667
Water and sewer		221,142		221,142
Other taxes	990			990
Licenses and permits	57,000			57,000
Intergovernmental revenues:				
Grants	28,678	7,125	165,400	201,203
State funds	292,000	241,348		533,348
Local funds				
Fees, charges, and commissions		54,075		54,075
Fines and forfeitures	75,000	62,100		137,100
Use of money and property	170,145	27,100		197,245
Other	170,145	4,000		174,145
Total revenues	1,926,577	1,826,720	165,400	2,918,797
<b>EXPENDITURES</b>				
Current:				
General government:				
Deputies	127,000			127,000
Police	60,711	160,677		221,388
Prosecutor	11,401			11,401
Clerks	480,000	10,578		490,578
Finance and administration	52,000			52,000
Other general government	12,000	1,000		13,000
Public safety	0,711	1,110,000		1,110,711
Public works	47,000	100,000		147,000
Health and welfare	0,711	100,000		100,711
Culture and recreation	7,000			7,000
Economic development				
Transportation	64,000			64,000
Bond interest		100,000		100,000
Capital outlay			16,400	16,400
Total expenditures	865,133	1,826,720	16,400	2,708,253
EXCESS OF REVENUES OVER EXPENDITURES	1,061,444	0,000	0,000	1,061,444

(Continued)

The accompanying notes are an integral part of this statement.

TOWNSHIP TREASURY POLICE JURY  
 21 - Street, Easton  
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Comprising Statement of Receipts, Disbursements, and Changes in Fund Balances  
 For the Year Ended December 31, 1993

	GENERAL FUND	SPECIAL OR FUND FUNDS	EXPENSE FUNDS - BASIC COUNTY	TOTAL PROVISIONAL (NET)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Fixed Assets		\$5,444		\$5,444
Operating Transfers to Operating Transfers out	\$400,000 (\$200,500)	\$40,111 (\$25,400)		\$359,889 (\$185,000)
Total Other Financing Sources (used)	(\$200,500)	\$19,714	NONE	\$15,000
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>				
	29,811	130,710	NONE	160,521
<b>FUND BALANCE AT BEGINNING OF YEAR</b>				
	\$421,700	1,301,410		\$1,723,110
<b>FUND BALANCE AT END OF YEAR</b>				
	\$451,511	\$1,432,120	NONE	\$1,883,631

(Continued)

The accompanying notes are an integral part of this statement.



FINANCIAL POLICY JURY  
 St. Joseph, Louisiana  
 GOVERNMENT FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - BLAKE BERRY	TOTAL GOVERNMENT FUNDS
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$334,564	\$427,537		\$762,101
Sales and use		884,881		884,881
Other taxes	832			832
Fees, grants, and permits	42,482			42,482
Intergovernmental revenues:				
Federal funds	17,614	4,444	25,000	47,058
State funds	355,790	154,178		509,968
Fees, charges, and commissions		45,000		45,000
Fines and forfeitures		75,884		75,884
Use of money and property	12,400	48,790		61,190
Other	127,323	9,858		137,181
<b>Total revenues</b>	<b>884,512</b>	<b>1,480,938</b>	<b>25,000</b>	<b>2,579,239</b>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislation	119,882			119,882
Judicial	42,146	266,467		308,613
Jury fees	28,751			28,751
Finance and administration	158,874	32,790		191,664
Other general government	127,809			127,809
Public safety	55,882	753		56,635
Public works	48	798,485		798,533
Public and welfare	66,900	251,341		318,241
Culture and recreation	2,578	388,354		410,932
Economic development	8,865			8,865
Transportation	32,338			32,338
Public services		121,241		121,241
Capital outlay			5,000	5,000
<b>Total expenditures</b>	<b>672,941</b>	<b>1,411,184</b>	<b>5,000</b>	<b>2,100,129</b>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>211,571</b>	<b>79,754</b>		<b>291,325</b>

(Continued)

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENT - 1994  
 St. Joseph, Louisiana  
 GOVERNMENT FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 1994

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND - BLDG GRANT	TOTAL EXHIBITION (04/97)
	-----	-----	-----	-----
OTHER FINANCING SOURCES (04/11)				
Net of fund assets	9,095	26,529	000	35,624
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	219,414	190,380	000	409,794
FUND BALANCE AT BEGINNING OF YEAR	437,311	1,099,150	000	1,536,461
FUND BALANCE AT END OF YEAR	656,725	12,389,530	000	13,046,255

(Continued)

The accompanying notes are an integral part of this statement.

**TOWN OF FORT POLK 2021**  
**11. Actual, 2021**  
**COMPARISON, 2021 - GENERAL AND SPECIAL REVENUE FUNDS**

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (2021) 2021 and Actual  
 for the Year Ended December 31, 2021

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE/UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE/UNFAVORABLE)
<b>REVENUES</b>						
<b>Taxes:</b>						
All categories	270,000	290,347	20,347	57,120	62,120	5,000
Sales and use				36,360	42,120	5,760
Other taxes	2,000	600	(1,400)			
Fees and charges	48,000	51,000	3,000			
Intergovernmental revenues:						
Federal funds	14,000	21,070	7,070	62,710	66,000	3,290
State funds	212,000	247,667	35,667	241,200	157,000	(84,200)
Local funds						
Fees, charges, and commissions:						
Fees and royalties	4,120		(4,120)	60,000	54,000	(6,000)
Use of money and property	6,760	15,000	8,240	60,000	44,120	(15,880)
Other	260,000	255,347	(4,653)	52,000	6,000	(46,000)
<b>Total revenues</b>	<b>605,000</b>	<b>1,020,021</b>	<b>410,021</b>	<b>1,620,020</b>	<b>1,805,120</b>	<b>185,100</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Municipal government:						
Public safety	114,000	117,000	3,000			
Judicial	60,000	60,000	0	170,000	168,000	(2,000)
Education	14,000	11,000	(3,000)			
Finance and administration	200,120	205,000	4,880	1,000	11,120	11,120
Other municipal government	115,000	80,000	(35,000)			
Public safety	130,000	60,000	(70,000)	14,000	1,000	(129,000)
Public works		6,000	6,000	1,400,000	1,110,000	(290,000)
Health and welfare	10,120	47,000	36,880	1,120	120,000	118,880
Culture and recreation	4,000	6,000	2,000	100,000	100,000	0
Capital and equipment	2,000	7,000	5,000			
Computerized	60,000	60,000	0			
<b>Total current</b>				<b>160,120</b>	<b>140,120</b>	<b>(20,000)</b>
<b>Total expenditures</b>	<b>1,020,000</b>	<b>890,000</b>	<b>(130,000)</b>	<b>1,620,020</b>	<b>1,805,120</b>	<b>185,100</b>
<b>(2019) Difference of REVENUES</b>						
<b>OVER (UNDER) BUDGET</b>	<b>100,000</b>	<b>110,000</b>	<b>10,000</b>	<b>100,000</b>	<b>2,000</b>	<b>98,000</b>

(Continued)

See accompanying notes, etc. in related part of this statement.

STATE OF OHIO, 2005  
 St. Joseph, Inc./St. Joseph  
 Community Care Fund (FTE) - MISRA, and SPECIAL REPORT FUND

Comparing Schedule of Receipts, Disbursements, and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual  
 for the Year Ended December 31, 2005

	GENERAL FUND			SPECIAL REPORT FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>STATE FINANCIAL OFFICE</b>						
State of Ohio grants					10,440	10,440
Recovery from insurance claims					260,110	260,110
Operating transfers to	1,000,000	1,000,000	11,000	1,000,000	1,000,000	(10,000)
Operating transfers out	(100,000)	(100,000)	11,000	80,000	100,000	20,000
Total other financing sources						
<b>CHANGES (Deficiency) BY RECEIPTS AND</b>						
<b>OTHER CHANGES SUCH AS EXPENDITURES</b>	(100,000)	10,000	110,000	(80,000)	100,000	200,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	700,000	800,000	100,000	1,000,000	1,000,000	
<b>FUND BALANCE AT END OF YEAR</b>	600,000	810,000	210,000	920,000	1,100,000	180,000

Continued

The accompanying notes are an integral part of this statement.

## TERMINAL ACCOUNT POLICE JURY

St. Joseph, Louisiana

## FISCAL YEAR 1991 - GENERAL AND SPECIAL REVENUE FUNDS

Repeating Schedule of Receipts, Disbursements, and Changes in Fund Balances  
 Except Cash, Debt, and Fund  
 for the Year Ended December 31, 1991

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE(1)	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE(1)
<b>REVENUE</b>						
-----						
<b>Taxes:</b>						
Ad valorem	\$297,000	\$288,000	\$96,983	\$775,000	\$807,000	\$105,000
Other taxes				113,000	88,000	(23,000)
License and permits	2,000	877	11,183			
Intergovernmental revenues	25,000	40,000	16,000			
Federal funds	20,000	17,000	17,000	10,000	8,000	(200)
State funds	200,000	200,000	100,000	100,000	100,000	0
Local funds						
Fees, charges, and commissions				77,000	81,000	10,500
Fines and forfeitures				75,000	75,000	0
Use of money and property	4,000	12,000	6,000	20,000	40,000	10,000
Other	200,000	107,000	(53,500)	70,000	8,000	(82,000)
<b>Total revenues</b>	<b>768,000</b>	<b>665,877</b>	<b>(13,407)</b>	<b>1,070,000</b>	<b>1,089,000</b>	<b>18,000</b>
-----						
<b>EXPENDITURES</b>						
-----						
<b>Salaries:</b>						
General government:						
Legislative	220,000	220,000	0			
Judicial	80,000	81,000	20,000	200,000	200,000	0
Executive	100,000	100,000	0			
Finance and administration	200,000	200,000	0	8,000	10,000	10,000
Other general government	80,000	207,000	127,000			
Public safety	100,000	70,000	(30,000)	8,000	800	(9,200)
Public works		0	0	800,000	800,000	0
Health and welfare	70,000	80,000	10,000	100,000	100,000	0
Education and recreation	0	0	0	100,000	100,000	0
Community development	0	0	0			
Transportation	20,000	20,000	0			
Other services				100,000	100,000	0
<b>Total expenditures</b>	<b>630,000</b>	<b>670,000</b>	<b>6,000</b>	<b>1,089,000</b>	<b>1,077,000</b>	<b>(12,000)</b>
-----						
<b>EXCESS (Deficiency) of REVENUE</b>						
-----						
<b>OVER EXPENDITURES</b>	<b>138,000</b>	<b>0</b>	<b>0</b>	<b>(17,000)</b>	<b>0</b>	<b>0</b>
-----						
<b>Enclosed</b>						
The accompanying notes are an integral part of this statement.						

GENERAL FUND for 1967, 1968, 1969  
 St. Joseph, Burlington,  
 Vermont, 1968 - 1969 - SPECIAL AND SPECIAL REVENUE FUNDS

Under the authority of Resolution, Report Form, and Changes in Fund Balances  
 Budget (SAR) 1967 and 1968  
 for the Year Ended December 31, 1968

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (EXCESS)	BUDGET	ACTUAL	VARIANCE (EXCESS)
<b>GRAND FINANCIAL SOURCE (1968)</b>						
Sale of fixed assets		1,000	1,000		21,400	21,400
Proceeds from operations other operating transfers in	800,000		(800,000)	80,000		(80,000)
Operating transfers out						
Total other financing resources (1968)	800,000	1,000	(799,000)	80,000	21,400	(58,600)
<b>EXCESS (DEFICIENCY) OF REVENUE AND    OTHER SOURCES OVER EXPENDITURES</b>	67,000	279,400	212,400	(90,700)	599,000	689,700
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	450,000	450,000		1,000,000	1,000,000	
<b>FUND BALANCE AT END OF YEAR</b>	\$517,000	\$729,400	\$212,400	\$909,300	\$1,599,000	\$689,700

(Continued)

The accompanying notes are an integral part of this statement.

**TENNESSEE PARISH POLICE JURY**  
St. Joseph, Louisiana

Notes to the Financial Statements  
As of December 31, 2007, and for the Years Ended  
December 31, 1993 and 1990

**INTRODUCTION**

The Tennessee Parish Police Jury is the governing authority for Tennessee Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 1998.

Louisiana Revised Statute 33:2236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of these 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 Tennessee Parish Police Jury is the financial reporting entity for Tennessee 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, 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).

**TERGAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the 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 recorded 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:

**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.

**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 District Court Fund is reported as a special revenue fund.

**Capital projects funds** -- account for financial resources to be used to acquire or construct major capital facilities.

**C. FIXED ASSETS AND LONG-TERM DEBT**

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 annual maintenance and



**TENNESSEE PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

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 domain or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are inseparable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

**5. 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 and decreases 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 40:2983 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Concordia Parish School Board 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.

**TERGAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

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 acceptable to accrue.

**Expenditures**

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

**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 secretary/treasurer during October of each year. During November of each year, 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. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined 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.

**TERRELL PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

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.

For the two years ended December 31, 1983, the police jury adopted modified accrual basis budgets for the governmental fund types. The budget comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**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 ensure 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. COMPENSATED ABSENCES**

Employees of the police jury earn 5 to 10 days of non-cumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 10 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Terrell Parish Library, with at least 6 months of service, earn from 10 to 20 days of non-cumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court Fund earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district. At December 31, 1987, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

**TEXAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

**1. SALES TAXES**

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

- A. A one per cent sales and use tax approved by the voters on August 5, 1975, for an indefinite period. The net proceeds of the tax (after cost of collection) are used for: (1) 66-2/3 per cent for a sanitary landfill and garbage collection, (2) 33-1/3 per cent for ambulance service.
- B. A three-fourths of one per cent sales tax approved by the voters on January 11, 1988. The net proceeds of the tax are dedicated to supplement revenues of the Road Special Revenue Fund.
- C. A one-half of one per cent sales tax approved by the voters on January 18, 1990, for a period of five years beginning April 1, 1990. The net proceeds of the tax are dedicated to construct, operate, and maintain a solid waste program and regional sanitary landfill in Texas Parish and implement federal and state solid waste requirements. The tax expired on March 31, 1997, and was not renewed.

**2. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (convertible) 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. FUND DEFICITS**

At December 31, 1997, the Criminal Court Fund has a deficit in unreserved/undesignated fund balance in the amount of \$29,770. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

**4. CASH AND CASH EQUIVALENTS**

At December 31, 1996, the police jury has cash and equivalents (book balances) as follows:

Interest bearing demand deposits	\$261,370
Louisiana Asset Management Pool (LAMP)	<u>666,360</u>
Total	<u>\$1,928,630</u>

**TERRIER PARISH POLICE JURY**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements  
 (continued)

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 \$1,630,343, are adequately secured by \$200,789 of Federal deposit insurance (GASB Category 1), and \$1,429,554 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category 2). 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 150.343(b); however, Louisiana Revised Statute 26:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

The Louisiana Asset Management Pool (LAMP) is a non-profit corporation created under Louisiana law. This corporation, created at the initiative of the Louisiana State Treasurer's Office and governed by a board of directors, allows units of local government to pool their cash balances as a means of increasing their rate of return on investments. LAMP invests only in securities and other obligations that are permissible under Louisiana law for municipalities and parishes; accordingly, these investments are restricted to securities issued, guaranteed or otherwise backed by the United States Government or one of its agencies, enterprises or instrumentalities. Since participation in LAMP constitutes a direct investment in the assets constituting the pool, there are no specific collateralization requirements; accordingly, these cash equivalents are considered uncollateralized under the provisions of GASB Codification 150.343(b).

**6. RECEIVABLES**

The following is a summary of receivables at December 31, 1992:

Class of Receivable	General Fund	Special Revenue Funds	Total
<b>Taxes:</b>			
Ad valorem	\$200,291	\$498,229	\$698,520
Sales and use		18,738	18,738
<b>Intergovernmental revenues:</b>			
Federal	1,732		1,732
State	41,888	22,871	64,759
Other		17,598	17,598
<b>Total</b>	<b>\$242,071</b>	<b>538,726</b>	<b>\$780,797</b>

**TERREBONNE PARISH POLICE JURY**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements  
 (Continued)

**7. CHANGES IN GENERAL FIXED ASSETS**

The following provides detail on the changes in general fixed assets for the ten years ended December 31, 1987:

	Land	Buildings	Furniture and Equipment	Library Books	Total
Balance, December 31, 1988	\$18,800	\$271,329	\$1,880,188	\$267,807	\$2,438,124
Additions			81,587	21,875	103,462
Retirements	(8,400)		(24,688)	(4,783)	(37,871)
Balance, December 31, 1989	\$18,800	\$271,329	\$1,937,087	\$284,899	\$2,512,115
Additions			101,428	11,788	113,216
Retirements			(24,288)	(4,783)	(29,071)
Balance, December 31, 1990	\$18,800	\$271,329	\$1,914,227	\$291,904	\$2,496,360

At December 31, 1990, \$1,888,217 or 76.24 per cent of the general fixed assets are valued at historical cost and \$576,385 or 23.76 per cent are valued at estimated historical cost.

**8. PENSION PLANS**

Substantially all employees of the police jury, including employees of the Terrebonne Parish Fire Protection Districts, are members of the Municipal 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 A.

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

**TERMINAL PARISH POLICE JURY**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements  
 (Continued)

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 34618, Baton Rouge, LA 70808-4618, or by calling (504) 385-1363.

Under Plan B, members are required by state statute to contribute 8.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.6 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Wives and Deaf 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 13:203, 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, 1997, 1996, and 1995, were \$18,840, \$46,450, and \$18,330, respectively, equal to the required contributions for each year.

**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:

	Certificates of Indebtedness	Bank Loans	Leases/ Purchase Payable	Claims Payable	Landfill Closure and Postclosure Care Costs	Total
Long-term debt payable on January 1, 1996	\$11,000	\$140,000	107,500	267,703	\$175,970	\$602,173
additions	(12,000)	100,000	(5,100)	(20,610)	147,500	119,790
Reductions						(113,290)
Long-term debt payable on December 31, 1996	\$9,000	\$140,000	102,400	247,093	\$165,170	\$563,663
additions					15,107	15,107
Reductions	(9,000)	(40,000)	(5,000)	(24,300)		(78,300)
Long-term debt payable on December 31, 1997	\$0	\$100	\$97,400	\$122,793	\$180,277	\$399,470

At December 31, 1997, the certificates of indebtedness and the bank loans are comprised as follows:

\$208,800 Certificate of Indebtedness, Series 2083, dated May 10, 1990, with \$91,000 issued and outstanding. The certificates, bearing an interest rate of 8.00 per cent per annum, are payable in annual installments through March 1, 1998. Principal and interest payments are payable from the Interim Landfill Closure Site Fund. The certificates were paid off during 1993.

**SHREVE PARISH POLICE JURY**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements  
 (Continued)

A bank loan initially dated April 3, 1996, was incurred to fund operations. The loan is to be repaid over a four-year period with semi-annual interest payments. Principal and interest payments are payable from the Landfill Site Fund. The loan was paid off during 1997.

The police Jury entered into a lease/purchase agreement for the acquisition of a tractor with mower attachment. The agreement provides for five (5) annual payments in the amount of \$6,380, beginning in September 1997 through September 1999. The principal and interest payments are payable from the Road Fund. The following is a schedule of future minimum payments under the agreement together with the present value of the minimum payments as of December 31, 1997:

	Lease/ Purchases
	-----
Year Ending December 31,	
1998	\$ 285
1999	\$ 285
	-----
Totals	\$5,971
Less - amount representing interest	(1,734)
	-----
Net present value of future payments	\$3,857
	-----

**18. CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.21 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1997:

Due General Fund, December 31, 1995	\$36,436
Amount due for 1996	NONE
Amount due for 1997	NONE
	-----
Due General Fund, December 31, 1997	\$36,436
	-----



**TENNESSEE PARISH POLICE JURY**  
 51. Joseph, Louisiana  
 Notes to the Financial Statements  
 (Continued)

**11. INTERIM RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1990, are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$75,127	
Special revenue funds:		
Road	34,980	\$40,501
Criminal Court		34,500
Gravity Drainage District:		2,485
No. 1		2,158
No. 3		3,278
Total	\$100,087	\$100,087

**12. PAYMENTS IN-LIEU-OF TAXES**

The Texas River National Wildlife Refuge was established in 1955 which resulted in a loss of ad valorem tax revenue for those taxing bodies within the boundaries of the refuge. However, the United States Department of the Interior paid \$187,306 for five years to the Tennessee Parish Police Jury through the Louisiana Department of the Treasury. The payments were made in lieu of taxes. Federal regulations require the police jury to distribute the payments to those taxing bodies which incurred the loss of ad valorem tax revenue. The total of \$397,306 was retained by the police jury based on information obtained upon receipt of the first payment made in 1955. During 1990, the police jury was ordered to distribute to the taxing bodies their proportionate share of the payments. As shown in note 9 (claims payable) of the financial statements, at December 31, 1990, the police jury owes \$48,706, which is recorded as a liability in the general long-term debt account group.

**13. DEFERRED COMPENSATION PLAN**

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, which is available to all police jury employees, permits employees to defer a portion of their salaries until future years.

Based on the laws in effect prior to the amendment of IRC 457 plans, the police jury reported the deferred compensation plan as an agency fund of the police jury. With the passage of amendments to the code section, the police jury has determined that all the assets and income of its current deferred compensation plan is being held in trust for the exclusive benefit of the participants and their beneficiaries and that the assets of the plan are not being held in trustee capacity by the police jury.

**TEXAS PARISH POLICE JURY**  
31. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

Accordingly, and in accordance with GASB Statement 32, the police jury has discontinued reporting of the deferred compensation plan in its financial statements.

**34. RISK MANAGEMENT**

**Employee Benefit Plan and Trust** -- On November 3, 1990, the police jury established the Texas Parish Police Jury Employee Benefit Plan and Trust, which is recognized within the General Fund, to account for the program of medical and death benefits to participating police jury employees and dependents. Premiums are paid into the account by the other funds from employee payroll deductions and employer contributions. These premiums are reported as quasi-external interfund transactions. The premiums are based primarily upon annual projections of subsequent years' costs and are available to pay claims and administrative costs of the program. During the year ended December 31, 1987 and 1990, the program paid benefits and administrative costs of \$274,248 and \$46,218, respectively. The plan administrator obtains reinsurance for excess claims. The specific excess reimbursement policy covers individual claims in excess of \$18,808 per person, with a lifetime maximum liability limit of \$1,500,000 per each covered participant. The aggregate excess reinsurance covers total claims of the police jury in excess of \$85,118 per plan year (November 3 through October 31).

**Unemployment Compensation** -- In April 1990, the Texas Parish Police Jury established the Unemployment Compensation Fund, which is recognized within the General Fund, to account for the program related to the payment of unemployment compensation benefits. Individual funds contribute to the benefit program based on contribution rates similar to the rates previously charged by the commercial carrier. The police jury has obtained the services of a management company to provide assistance in establishing this program and to provide assistance in processing unemployment claims filed against the police jury. The police jury has not obtained reinsurance on the program and has assumed all liabilities relating to the possible payment of claims. For the year ended December 31, 1990, the police jury did incur expenditures totaling \$2,240, relating to claims for unemployment compensation.

**35. LITIGATION**

At December 31, 1990, the police jury is involved in the following litigation:

**Hill-Burton Funds** -- Suit, filed by the United States government, seeks the return of \$1,200,000 in Hill-Burton funds in connection with the closing of the Lester Memorial Hospital. In the opinion of the district attorney, legal counsel for the police jury, the case has not progressed to a point that will allow an estimation of any potential liability to the police jury. The police jury intends to aggressively defend its position as a defendant in the suit. Accordingly, no provision for any liability that may result from the suit has been recognized in the accompanying financial statements.

**Sanitary Landfill** -- A compliance order, filed by the Louisiana Department of Environmental Quality (DEQ Solid Waste Division) requiring the Texas Parish Police Jury to make certain changes to a new cell prior to receiving a permit to operate. It is the opinion of the district attorney, legal counsel for the jury, that upon completion of the current project, which has already been bid for bid, the permit will be granted.

**TEXAS PARISH POLICE JURY**  
 St. Joseph, Louisiana  
 Notes to the Financial Statements  
 (Continued)

**18. 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 two years ended December 31, 1993, follows:

Balance, January 1, 1992	\$274,529
Additions	3,794,800
Deductions	(3,808,344)
	-----
Balance, December 31, 1992	478,365
Additions	3,808,808
Deductions	(3,388,348)
	-----
Balance, December 31, 1993	\$108,817
	-----

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.

**19. SANITARY LANDFILL**

State and Federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities at the landfill, an expense provision and related liability are being recognized based on future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and postclosure care has a balance of \$246,731 at December 31, 1993, which is based on approximately 18.7 per cent usage (filled) of the landfill. It is estimated that an additional \$1,146,227 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2003). The estimated total current cost of the landfill closure and postclosure care (\$1,392,958) is based on the amount that would be paid if the landfill were acquired as of December 31, 1993. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

**TEXAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
Notes to the Financial Statements  
(Continued)

As of December 31, 1997, the police jury has not established procedures to fund the closure and postclosure care costs estimated to be \$946,731 at December 31, 1990. These costs and any additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, etc.) may need to be recovered by charges to future landfill users, taxpayers, or both.

On February 28, 1998, the Texas Parish Police Jury (the Parish) entered into a Contract of Landfill Management (Contract) with Twin Bridges Company, Inc. (Contractor) which transfers operation and maintenance of the Texas 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 Texas Parish Landfill.

Although the financial obligation related to closure and postclosure care of the landfill has been legally transferred to the Contractor and the contract ultimately frees the police jury from the financial obligation related to closure and postclosure care of the landfill, it has been determined that the Contractor is not currently financially capable of meeting the financial obligations imposed by the closure and postclosure care responsibilities. Accordingly, the Parish is required to, and has, recognized the closure and postclosure costs relating to the operation of the Texas Parish Landfill in the accompanying financial statements.

**TEXAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
for the Two Years Ended December 31, 1990

**SPECIAL REVENUE FUNDS**

**PUBLIC WORKS FUNDS**

**Road Fund** -- accounts for the maintenance and operation of parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Act Funds and sales tax revenues.

**Gravity Drainage District Funds** -- account for drainage projects within the boundaries of each respective district. Financing is provided by a specific ad valorem tax and the related state revenue sharing in each district.

**Waste Collection Fund** -- accounts for the operation of a solid waste collection and disposal system. Financing is provided by sales tax revenues.

**Landfill Site Fund**-- accounts for the operation of the parish landfill. Financing is provided by sales tax revenues and tipping fees.

**Sanitary Landfill Closure Site Fund** -- accounts for the anticipated closure costs relating to the initial cells at the landfill site. Financing is provided by a specific parishwide ad valorem tax.

**Gravel Fund** -- accounts for the costs of gravel purchased for maintenance of parish roads. Financing is provided by operating transfers from the Road fund.

**HEALTH UNIT FUND** -- accounts for the maintenance and operation of the Texas Parish Health Unit. Financing is provided by a specific parishwide ad valorem tax and the related state revenue sharing.

**AMBULANCE FUND** -- accounts for the operation of the parishwide ambulance service. Financing is provided by sales tax revenue.

**CRIMINAL COURT FUND** -- created by Section 573.21 of Title 15 of the Louisiana Revised Statute of 1988, 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 to 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 Judge. The statute requires that one-half of the fund balance remaining a December 31 of each year be transferred to the parish General Fund.

**LIBRARY FUND** -- accounts for the operation of the Texas Parish Library financed by a specific parishwide ad valorem tax and the related state revenue sharing, and state grants.

**EMERGENCY PREPAREDNESS FUND** -- accounts for the operation of the parishwide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

**TERGAS PARISH POLICE DEPT**

St. Joseph, Louisiana  
Special Revenue Funds  
(Continued)

**HOSPITAL GRANT FUND** -- accounts for a grant received from the State of Louisiana - Department of Health and Hospitals to develop projects that plan for or provide needed primary care to indigent and low-income persons. The fund was closed during 1996.

**HOSPITAL INSURANCE FUND** -- accounts for the proceeds received on insurance reimbursement claims. The funds are spent to repair the damaged buildings and equipment at the parish hospital facility. The fund was closed during 1996.

TRUST FUND FOR THE  
 St. Joseph, Baltimore  
 CATHEDRAL, 1982-1991 - SPECIAL REPORT 1990

Continuing Balance Sheet, December 31, 1991

	1991 ASSETS	1990 ASSETS	APPROXIMATE DIFFERENCE	1991 LIABILITIES	1990 LIABILITIES	1991 TOTAL	1990 TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	\$402,480	\$182,790	\$219,690	\$49,644	\$19,234	\$1,117,799	\$997,139
Receivables	76,627	43,208	33,419	4,668	4,667	797,139	753,472
Investment securities	78,717					78,717	78,717
<b>TOTAL ASSETS</b>	<b>\$657,824</b>	<b>\$225,998</b>	<b>\$431,826</b>	<b>\$54,312</b>	<b>\$28,508</b>	<b>\$1,993,755</b>	<b>\$1,829,327</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts and withholding payable	\$15,815	\$1,650	\$14,165	\$4,500	\$955	\$14,865	\$2,605
Interest payable	41,242		41,242			41,242	41,242
<b>TOTAL LIABILITIES</b>	<b>\$57,057</b>	<b>\$1,650</b>	<b>\$55,407</b>	<b>\$4,500</b>	<b>\$955</b>	<b>\$56,107</b>	<b>\$42,847</b>
Fund Equity - fund balances - unreserved - undesignated	762,650	224,348	538,302	49,812	27,553	1,937,648	1,786,480
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$819,707</b>	<b>\$448,046</b>	<b>\$371,661</b>	<b>\$54,312</b>	<b>\$28,508</b>	<b>\$1,993,755</b>	<b>\$1,829,327</b>

**TOWN OF FAIRFIELD, VYU**  
**25 Joseph, Vermont**  
**COMBINABLE FUND FVM - SPECIAL REVENUE FUNDS**

Combined Schedule of Receipts, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2000

	FUND 01 SPECIAL FUNDS	REVENUE 001	EXPENDITURE 000-0001	CHANGES 0000	UNAPPORTIONED 0-000000	UNAPPORTIONED PROVISIONAL 00	TOTAL
<b>REVENUE</b>							
*****							
<b>Taxes:</b>							
All vehicles							
Sales and use	500,000	500,000			111,700		611,700
Licenses and permits	760,000		100,000				660,000
<b>Intergovernmental revenues:</b>							
Federal funds	1,100				1,000	2,000	2,100
State funds	100,000	1,000			100,000		101,000
Local, charges, and commissions	50,000				500		50,500
Fines and forfeitures				60,000			60,000
For all money and property other	20,000	1,000	21,000		1,700	600	21,300
						6,300	6,300
<b>Total revenues</b>	<b>1,350,000</b>	<b>602,000</b>	<b>121,000</b>	<b>60,000</b>	<b>223,600</b>	<b>8,700</b>	<b>1,663,300</b>
<b>EXPENDITURES</b>							
*****							
<b>Current:</b>							
<b>General: governmental</b>							
Public safety				100,000			100,000
Finance and administrative	1,000	1,000			1,000		2,000
Public safety	1,170,000		10,000				1,180,000
Public works		20,000					20,000
Health and welfare					100,000		100,000
Culture and recreation							100,000
Other (miscellaneous)	100,000						100,000
<b>Total expenditures</b>	<b>1,270,000</b>	<b>21,000</b>	<b>10,000</b>	<b>100,000</b>	<b>101,000</b>	<b>1,000</b>	<b>1,493,000</b>
<b>EXCESS (Deficiency) OF REVENUE</b>							
*****							
<b>OVER EXPENDITURES</b>	<b>(90,000)</b>	<b>21,000</b>	<b>41,000</b>	<b>(40,000)</b>	<b>20,000</b>	<b>1,000</b>	<b>1,000</b>
*****							

(Continued)



United Way of the DC Area  
 11 Joseph Initiative  
 COMMERCIAL FUND FUND - 100% FOR-BEHALF FUNDS

Condensed Schedule of Revenues, Expenses, and Changes in Fund Balances  
 for the Year Ended December 31, 2007

	FUND TO WHICH FUNDS	STATE OF DC	AMERICAN SOCIETY	OF MARYLAND COMM	UNIVERSITY	INDUSTRY FUNDATIONS	TOTAL
<b>OTHER FINANCING SERVICES</b>							
<b>Total of assets</b>							
State of assets	25,000						25,000
Operating transfers to	(100,000)			100,000			0
Operating transfers out	(25,000)	(25,000)			(10,000)		(60,000)
Total other financing services	(100,000)	(25,000)		100,000	(10,000)		(35,000)
<b>REVENUES OF REVENUES AND CHARGES</b>							
<b>UNIVERSITY OF MARYLAND FUND</b>							
	(75,000)	75,000	(5,000)	67,000	10,000	1,000	100,000
<b>FUND BALANCE (Deficit) At</b>							
<b>Beginning of Year</b>							
	100,000	100,000	(50,000)	(100,000)	(10,000)	10,000	1,000,000
<b>FUND BALANCE (Deficit) At</b>							
<b>End of Year</b>							
	250,000	250,000	(55,000)	(100,000)	(10,000)	20,000	1,110,000

Continued

## TRUST AGREEMENT DATED 2007

St. Joseph, LA 70066

COMMENCING DATE 1991 - PRESENT REPORT PERIOD

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances for the Year Ended December 31, 2008

	FUND BALANCE 12/31/07	REVENUE 2008	EXPENDITURE 2008	REVENUE 2007	EXPENSE 2007	CARRYOVER 12/31/07/08	REVENUE 2008/07	EXPENSE 2008/07	FUND BALANCE 12/31/08
<b>REVENUES</b>									
Taxes:									
All realties	224,170	\$71,000	210,200		180,500				\$40,470
State and local	761,200								837,700
Corporate and personal									890,900
Intergovernmental revenues:									
Federal grants	1,470					1,300			1,470
State grants	220,000	1,200				24,000			245,200
Fees - Amuse, and commercial	64,170								64,170
Fees and service charges									70,000
Use of money and property	10,000	1,000	10,000	10,000	1,000				10,000
Other	2,000								2,000
<b>Total revenues</b>	<b>1,078,000</b>	<b>73,200</b>	<b>230,200</b>	<b>24,000</b>	<b>181,500</b>		<b>24,300</b>	<b>800</b>	<b>1,400,170</b>
<b>EXPENDITURES</b>									
Current:									
General government									
(a) City	1,100	1,100		104,400	1,400				106,100
(b) Water and sewer charges									20,100
(c) Solid waste	700,000					500			700,500
(d) Solid waste		10,000	10,000					11,000	100,100
(e) Other and various									100,100
(f) Other	100,000								100,000
<b>Total expenditures</b>	<b>801,100</b>	<b>11,100</b>	<b>20,000</b>	<b>104,400</b>	<b>11,500</b>	<b>500</b>	<b>11,000</b>	<b>1,100</b>	<b>1,437,300</b>
<b>NETS (DEFICIT) IN REVENUES AND EXPENDITURES</b>									
	276,900	62,100	100,000	13,600	6,000	1,300	13,300	890	362,870
<b>NETS OF REVENUES, EXPENSES AND FUND BALANCE</b>									
	10,470	800	800	800	800	800	800	800	10,470
<b>REVENUES IN EXCESS OF EXPENSES AND OTHER</b>									
	266,430	61,300	99,200	12,800	5,200	1,300	12,500	790	352,340
<b>FUND BALANCE (Deficit) at</b>									
<b>beginning of year</b>	<b>800,000</b>	<b>100,000</b>	<b>700,000</b>	<b>130,000</b>	<b>100,000</b>	<b>14,000</b>	<b>11,000</b>	<b>1,000</b>	<b>1,000,000</b>
<b>FUND BALANCE (Deficit) at</b>									
<b>end of year</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$700,000</b>	<b>\$130,000</b>	<b>\$111,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$1,000,000</b>

TRACY PARKS POLICE - 2007  
 G. Assets, Liabilities,  
 CONTINGENT LIABILITIES, FUND BALANCE - SPECIAL PURPOSE FUNDS - PUBLIC SAFETY FUNDS

Continuing Balance Sheet, December 31, 2007

	2007 Fund	2006 12 31 2007	2006 12 31 2007	2006 12 31 2007	2007 2007 12 31 2007	2007 12 31 2007	2007 12 31 2007	2007 12 31 2007	2007
Cash and cash equivalents	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Accounts receivable	0	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Liabilities and fund equity									
Liabilities									
Accounts payable	0	0	0	0	0	0	0	0	0
Accrued liabilities	0	0	0	0	0	0	0	0	0
Deferred liabilities	0	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Equity - Fund balances, components									
Unassigned - undesignated	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

TRUCKEE POLICE DEPT  
 25. County, California  
 GOVERNMENT FUND TYPE - SOCIAL SERVICE FUND - PUBLIC WORKS FUND

Comparing Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2020

	2020	2019	2018	2017	2016	2015	2014	2013
<b>REVENUES</b>								
<b>Total:</b>								
Annuities								
Taxes and fees	117,164	117,890	113,890	109,497	109,624	112,000	115,500	111,720
and organizational revenues						13,111		13,111
(Federal) grants			1,797	1,797				1,797
State funds	117,164	117,890	113,890	109,497		115,000		114,000
Fees, charges, and commissions						9,000		9,000
on all funds and property	6,500	711	1,301	1,408	11,781	9,381	6,714	904
Other								
Total revenues	438,188	38,901	45,089	27,802	122,791	238,391	122,214	1,177,231
<b>EXPENDITURES</b>								
<b>Total:</b>								
Current:								
Finance and administrative		750	1,000	900			1,750	1,400
Fund to grants	100,000	10,000	10,000	10,000	114,000	114,000	114,000	1,075,000
Total current	100,000	10,750	11,000	10,900	114,000	114,000	115,750	1,076,400
Capital expenditures								
Total expenditures	100,000	10,750	11,000	10,900	114,000	114,000	115,750	1,076,400
<b>EXCESS (DEFICIENCY) OF REVENUES</b>								
OVER EXPENDITURES	338,188	28,151	34,089	16,902	8,791	124,391	6,464	100,831
<b>CHANGES IN FUND BALANCES</b>								
<b>Total:</b>								
Total of changes	6,500				600			1,400
Operating transfers to								
operating departments for	(10,000)				(10,000)	(11,000)	60,000	(200,000)
Total other financing								
sources	(10,000)	600	600	600	(10,000)	(11,000)	60,000	(200,000)
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b>								
<b>CHANGES IN FUND BALANCES</b>								
<b>Total:</b>								
Total other	(34,000)	1,750	(3,400)	600	10,400	(10,400)	(60,000)	(198,600)
FUND BALANCE AT BEGINNING OF YEAR	10,000	20,000	10,000	17,111	217,801	10,000	271,100	600,000
FUND BALANCE AT END OF YEAR	144,188	21,750	10,600	18,711	128,401	11,000	211,100	151,400

FEDERAL BUREAU OF INVESTIGATION

U. S. DEPARTMENT OF JUSTICE  
 INVESTIGATION REPORT - SPECIAL REPORT FORM - PUBLIC WORKS BOND

Indicate Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 1994

	1994	1993 FUND BALANCE			1993	1993 (1)	1993	
		BE - 1	BE - 2	BE - 3	COLLECTIONS	LIAB.	TRANSFERS	NOTE
<b>REVENUES</b>								
<b>Items:</b>								
Fees:								
M. License								
Taxes and fee	100,700	126,100	113,800	113,600	100,100	100,100	117,000	120,100
(Appropriation) revenues:								
Interest bank			1,100					1,100
Other bank	10,000	1,100	1,100	1,000				10,000
Fees, charges, and penalties:								
Net of money and property	2,000	1,100	1,000	500	2,000	2,000	1,100	2,000
Other	1,000				100			1,000
<b>Total revenues</b>	<b>103,700</b>	<b>128,300</b>	<b>115,900</b>	<b>115,100</b>	<b>102,100</b>	<b>102,100</b>	<b>118,100</b>	<b>123,100</b>
<b>EXPENDITURES</b>								
<b>Current:</b>								
Finance and administration								
Public works	100,700	14,700	14,000	1,500	100,100	100,100	11,500	100,100
Other	1,000							1,000
<b>Total expenditures</b>	<b>101,700</b>	<b>14,700</b>	<b>14,000</b>	<b>1,500</b>	<b>100,100</b>	<b>100,100</b>	<b>12,500</b>	<b>101,100</b>
<b>CHANGES (Decreases) of FUND BALANCE</b>								
<b>FROM EXPENDITURES</b>								
	11,000	1,000	10,000	14,600	10,000	11,500	11,500	11,000
<b>FROM FINANCING SOURCES</b>								
Sale of assets	11,000	1,000	1,000	1,000	1,000	1,000	1,000	11,000
<b>NET CHANGE OF REVENUES AND OTHER</b>								
<b>EXCESS OVER EXPENDITURES</b>	<b>12,000</b>	<b>1,600</b>	<b>11,900</b>	<b>13,600</b>	<b>12,000</b>	<b>12,000</b>	<b>11,500</b>	<b>12,000</b>
<b>FUND BALANCE at BEGINNING OF YEAR</b>								
	11,000	25,000	41,000	14,400	111,000	90,100	106,600	111,100
<b>FUND BALANCE at END OF YEAR</b>								
	<b>23,000</b>	<b>26,600</b>	<b>52,900</b>	<b>28,000</b>	<b>123,000</b>	<b>102,100</b>	<b>118,100</b>	<b>123,100</b>

**TERMS PARISH POLICE JURY**  
St. Joseph, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Two Years Ended December 31, 2007

**COMPENSATION PAGE**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 94 of the 1979 Session of the Louisiana Legislature.

**POLICE JURORS**

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 30:1201, the police jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by State law.

**COMMISSIONERS - GREATLY BRAINAGE DISTRICTS**

In accordance with Louisiana Revised Statute (LSA-R.S.) 38:2704, each board member may receive per diem of up to \$60 per each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Greatly Brainage District No. 1 have elected to receive \$35 per diem per meeting.

The board of commissioners of Greatly Brainage District No. 2 have elected to receive \$34 per meeting.

The board of commissioners of Greatly Brainage District No. 3 have elected to receive \$30 per meeting.

**COMMISSIONERS - LIBRARY BOARD OF CONTROL**

The commissioners of the library board of control receive no compensation from the library.

**TEXAS PARISH POLICE JURY**  
St. Joseph, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**

Schedule of Compensation Paid Police Officers and Others  
For The Years Ended December 31, 1997 and 1996

	December 31,	
	1997	1996
<b>Police Officers</b>		
Wells, Eric	\$30,777	\$30,777
Willsard, Sam	30,777	30,777
Wells, Thomas	30,777	11,407
Warrick, Helen	30,777	30,400
Wichelman, James	11,407	30,400
Walt, Arnie	30,777	30,400
Wiley, Woodrow, R., Jr.	30,777	30,777
<b>Totals</b>	<b>\$213,197</b>	<b>\$213,197</b>
<b>Gravity Drainage District No. 1</b>		
Wyers, Dan	\$78	\$78
Wiles, Sam	78	78
Walt, Calvin	78	78
Wiley, Woodrow, Sr.	78	78
Wiley, Woodrow, Jr.	78	78
<b>Totals</b>	<b>\$492</b>	<b>\$492</b>
<b>Gravity Drainage District No. 2</b>		
Wanda, Richard	\$74	\$74
Wagner, Bill	107	107
Wagner, James	106	107
Warrick, Larence	106	107
Wason, Harold	0	0
<b>Totals</b>	<b>\$493</b>	<b>\$495</b>
<b>Gravity Drainage District No. 3</b>		
Walt, Arnie	\$78	\$78
Walt, Jerry, Jr.	50	50
Walt, David	0	0
Walt, Kelly	50	50
Walt, Jerry	50	50
<b>Totals</b>	<b>\$328</b>	<b>\$328</b>

**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 financial statements.



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

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7505  
Fax: 318/442-9405

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

**TEXAS PARISH POLICE JURY**  
St. Joseph, Louisiana

I have audited the primary government financial statements of the Texas Parish Police Jury as of December 31, 1999, and for the two years ended December 31, 1999 and 1998, and have issued my report thereon dated June 22, 1998. 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 in amounts that would be material 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.

**TENSAS PARISH POLICE JURY**  
St. Joseph, Louisiana  
Compliance and Internal Control Report  
(Continued)

*Prior Audit Findings*

The prior audit report, for the two years ended December 31, 1986, contained several management letter points that were opportunities for strengthening internal controls and operating efficiency. These areas were not considered to be instances of noncompliance that were required to be reported under Government Auditing Standards; accordingly, no formal resolution procedures were required.

*General*

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

*Herbie W. May*

Herbie W. May  
Alexandria, Louisiana  
June 22, 1990

**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 Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

55 Terra Avenue  
Alexandria, LA 71303  
338/442-7588  
Fax: 318/442-8499

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

**VENUE PARISH POLICE JURY**  
St. Joseph, Louisiana

I have audited the compliance of Venue Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular 4-133 Compliance Supplement that are applicable to each of the major federal programs for the two years ended December 31, 1997. Venue 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. These 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 these requirements and performing other procedures as we considered necessary in the circumstances. I believe that my audit provides reasonable a reasonable basis for my opinion. My audit does not provide a legal determination as the police jury's compliance with these 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 two years ended December 31, 1997.

**SIXTH PARISH POLICE JURY**  
St. Joseph, Louisiana  
8-100 Compliance Report  
(Continued)

**General 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 by auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular 8-100.

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.

**Prior Audit Findings**

The prior audit report, for the two years ended December 31, 1995, contained no findings relating to the expenditure of federal financial assistance.

**General**

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.

*Bertha M. May*

Bertha M. May  
Alexandria, Louisiana  
June 22, 1996

**TOTAL FUND POLICY 2007**  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended December 31, 2007 and 2006

	PERIODS ENDING			
	2007	2006	2007	2006
	FEDERAL AWARD NUMBER	FEDERAL AWARD NUMBER	UNEXPENDED BALANCE	UNEXPENDED BALANCE
			AT FISCAL YEAR END	AT FISCAL YEAR END
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<b>Passed through Institute Department of Dairy Services</b>				
<b>Food Stamp</b>				
	10-558	10-000-001	1,000,000	1,000,000
	10-558	10-000-001	60,000	60,000
			1,060,000	1,060,000
<b>UNITED STATES DEPARTMENT OF AGRICULTURE AND SOIL CONSERVATION</b>				
<b>Passed through Institute Division of Animal Production -</b>				
<b>Office of the Governor - Community Development Block</b>				
<b>Grant/Cooperative Program</b>				
	14-057	101-000	54,000	5,000
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
<b>Passed through Institute Department of Public Safety</b>				
<b>and Corrections, Public Safety Division - Civil</b>				
<b>Disaster - State and Local Emergency Management</b>				
<b>Response</b>				
	00-000		3,000	3,000
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<b>Passed through the Institute Department of Culture and</b>				
<b>Education - State Agency of Education - Fund for Library</b>				
<b>Acquisition and Technical Assistance (EOPW - Title III)</b>				
	00-000		1,000	None
<b>UNITED STATES DEPARTMENT OF THE INTERIOR</b>				
<b>Direct program - Department of Law of State</b>				
			1,700	1,000
<b>Total Excess/Deficit(s)</b>				
			<u>10,000,000</u>	<u>11,007,000</u>

**Notes to the Schedule:**

1. The auditor jury follows the auditing (audit) steps of accounting in preparing the schedule. This method is consistent with the preparation of the auditor jury's financial statements.

2. The auditor jury participated in the Food Stamp Program (EOPW 10-000), a non-cash meal program.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
 55 Terra Avenue  
 Alexandria, LA 71303  
 338/442-7548  
 Fax: 338/442-0495

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**TENNESSEE PARISH POLICE JURY**  
 St. Joseph, 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 AUDIT ITEMS**

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Tennessee Parish Police Jury for the two years ended December 31, 1997, 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 501(c) of OMB Circular A-133.
- E. The only federal award (Type A program) considered as a major program of the entity is the Food Stamp Program (FMA No. 10-5000), which had expenditures of \$180,000 or more.
- F. The dollar threshold between Type A program and Type B program is \$180,000.
- G. The auditor, in lieu of making the low risk determination of this audit, performed the Single Audit in accordance with Section 501(f) and selected the previously identified Type A program as a major program. This program, for the year ended December 31, 1997 and 1996, comprised approximately 94 and 99 percent, respectively, of the total expenditures of federal awards.

TEXAS PARISH POLICE 2000  
SCHEDULE B: FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

- a. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on 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 six major Federal programs.
4. The Report on Compliance with Requirements Applicable to the Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 501(a).

*Herbie M. May*

Herbie M. May  
Alexandria, Louisiana  
June 22, 2000