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SARINE WARDEN POLICE 0001  
Memp. Louisiana

Primary Government Financial Statements  
and Independent Auditor's Reports  
As of December 31, 1998,  
and for the Year Then Ended,  
with Supplemental Information Schedule

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

Release Date: 07-05-2023

**SABINE PARISH POLICE JURY**  
 Bayou, Louisiana

Primary Government Financial Statements  
 and Independent Auditor's Reports  
 As of December 31, 1999  
 and For the Year Then Ended  
 With Supplemental Information Schedules

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

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**SABINE PARISH POLICE JURY**  
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**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terry Avenue  
Alexandria, LA 71303  
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Fax: 338/442-9485

**INDEPENDENT AUDITOR'S REPORT**

**SABINE PARISH POLICE JURY**

Bayou, Louisiana

I have audited the accompanying financial statements of the Sabine Parish Police Jury, primary government, as of December 31, 1999, 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. 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 Sabine Parish Police Jury, as of December 31, 1999, 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, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

**SABINE PARISH POLICE JURY**

Bayou, Louisiana  
Auditor's Report  
December 31, 2008

In accordance with Government Auditing Standards, I have also issued a report dated April 17, 2009, 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.

*Bertha W. May*

Bertha W. May  
Alexandria, Louisiana  
April 17, 2009

years, paid to rep. 100 days  
 King, Louisiana  
 At 1 year (1975) and through history

Continued Balance Sheet, December 31, 1988

	GOVERNMENT FUND TYPE					Total Nonmajor Fund
	GENERAL FUND	SPECIAL FUNDS	INTERNAL DEBT FUND	WATER PLANT	SEWER PLANT	
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$66,000	\$1,793,795	\$60,888			\$1,920,683
Accounts receivable	211,780	791,266				1,003,046
Inventory	100,104					100,104
Other assets	1,128	1,400				2,528
Land, buildings, and equipment				\$4,296,849		4,296,849
Other debits - amount to be provided for retirement of general long-term debt.					168,700	168,700
<b>Total Assets and Other Debits</b>	<b>\$1,179,012</b>	<b>\$2,586,461</b>	<b>\$60,888</b>	<b>\$4,296,849</b>	<b>168,700</b>	<b>\$8,292,710</b>
<b>LIABILITIES, OTHER CREDITS AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	\$60,888	\$60,888				\$121,776
Deferred payments		146,500				146,500
Unexpended advance property					430,200	430,200
Capital leases payable					430,200	430,200
<b>Total Liabilities</b>	<b>\$60,888</b>	<b>207,388</b>	<b>\$60,888</b>	<b>\$60,888</b>	<b>860,400</b>	<b>1,610,764</b>
<b>Fund Equity:</b>						
Fund balances:						
Major credits - transferred to general fund assets				\$4,236,000		4,236,000
Reserves:						
Set aside for equipment replacement		400,000				400,000
Contingency	1,118,124	2,400,543	\$60,888			3,579,655
<b>Total Fund Equity</b>	<b>1,118,124</b>	<b>2,400,543</b>	<b>\$60,888</b>	<b>\$4,236,000</b>	<b>\$60,888</b>	<b>8,162,935</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,179,012</b>	<b>\$2,586,461</b>	<b>\$60,888</b>	<b>\$4,236,000</b>	<b>860,400</b>	<b>\$8,162,935</b>

The accompanying notes are an integral part of this statement.

UNION PACIFIC FUND FOR  
 RESEARCH  
 620 South Main, P.O. Box 1770

Condensed Statement of Assets, Liabilities, and Changes in Fund Balances  
 for the Year Ended December 31, 1998

	GENERAL FUND	GRANT REVENUE FUND	GRANT BACKLOG FUND - UNASSIGNED BY 1 FUND	GRANT PROJECT FUND - UNASSIGNED BY 1 FUND	TOTAL EXPENDITURES (000'S)
<b>REVENUE</b>					
<b>TOTAL</b>					
admission	\$21,740	\$80,000			\$1,017,029
tuition and fees		1,719,000			2,114,000
SPONSOR FEES, donations, and interest	41,000				41,000
miscellaneous and grants	1,000				1,000
Interorganizational transfers					
Student Funds				900,000	900,000
State Funds	604,000	1,358,000			1,962,000
Fines and Penalties	100	100,000			100,000
Use of money and property	2,000	100,000	12,000		114,000
Other revenues	2,000	4,000			6,000
<b>Total Revenue</b>	<b>1,049,000</b>	<b>4,081,000</b>	<b>12,000</b>	<b>900,000</b>	<b>6,042,000</b>
<b>EXPENSES</b>					
<b>Current</b>					
General operations					140,000
Instruction	140,000				421,000
Student aid	200,000	300,000			100,000
Student services	10,000				10,000
Transfer and other activities	100,000	30,000		70,000	170,000
Other	100,000	10,000			100,000
Gifts for safety					1,000,000
Fund for work		200,000			700,000
Health and welfare	0,000	190,000			700,000
Business and maintenance					24,000
Research, development, and assistance	20,000				
Real activities					
Research		200,000			114,000
Interest		20,000		600,000	632,000
Capital activities					
<b>Total expenditures</b>	<b>440,000</b>	<b>4,081,000</b>	<b>600,000</b>	<b>900,000</b>	<b>6,042,000</b>
<b>EXCESS (Deficiency) of REVENUE</b>					
<b>OVER EXPENDITURES</b>	<b>609,000</b>	<b>0,000</b>	<b>5,000</b>	<b>0,000</b>	<b>(100,000)</b>

(Cash funds)

The accompanying notes are an integral part of this statement.

UNITED HEALTH PLAN, INC.  
 400 N. 1st Street  
 WASHINGTON, DC 20001

Combined Statement of Revenues, Expenses, and Changes in Fund Balances  
 For the Year Ended December 31, 2023

	GENERAL FUNDS	SPECIAL OPERATING FUNDS	NON- REVENUE FUNDS - CITY OF WASHINGTON	CAPITAL PROJECT FUNDS - CITY OF WASHINGTON	TOTAL (INCHANGES ONLY)
<b>STATE FINANCIAL SOURCE (2023)</b>					
Operating transfers to operating transfers out	\$11,000	\$1,091,000 (\$1,000,000)			\$1,080,000 (\$989,000)
Gift of general fund assets		10,000			10,000
Total other financing sources (uses)	\$11,000	\$910,000	\$000	\$000	\$921,000
<b>EXCESS OF REVENUES AND OTHER SOURCES</b>					
(Use) Capital funds and other uses	200,000	(\$11,000)	\$2,000	\$000	(\$89,000)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>					
	1,800,000	2,290,000	10,000	\$000	4,100,000
<b>FUND BALANCE AT END OF YEAR</b>					
	\$1,900,000	\$2,179,000	\$12,000	\$000	\$4,091,000

(Continued)

The accompanying notes are an integral part of this statement.



STATE GENERAL FUND 2001  
 State, Institutions  
 OPERATING FUND 177 - GENERAL AND CARES SPECIAL REVENUE FUNDS

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

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENT VARIABLE (UNAVAILABILITY)	BUDGET	ACTUAL	PERCENT VARIABLE (UNAVAILABILITY)
<b>REVENUE (Deficiency) OR REVENUES</b>						
<b>OPER. EXPENDITURES</b>	\$50,844	\$50,135	\$144,000	\$1,046,854	\$100,114	\$557,000
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers to Operating transfers and Sale of assets	1,000	11,443	14,000	(1,401,000)	(1,401,000)	10,798
Total other financing sources (uses)	1,000	11,443	14,000	(1,401,798)	(1,401,798)	1
<b>EXCESS (DEFICIENCY) OR REVENUES AND OTHER USES OVER EXPENDITURES AND OTHER USES</b>	\$49,844	\$58,697	\$58,444	\$44,156	\$144,442	\$567,000
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	1,000,000	1,000,000		3,174,004	3,174,004	
<b>FUND BALANCE AT END OF YEAR</b>	\$950,156	\$1,058,697	\$58,444	\$2,772,248	\$2,818,446	\$567,000

(Continued)

The accompanying notes are an integral part of this statement.

**SABINE PARISH POLICE JURY**  
New Orleans, Louisiana

**Notes to the Financial Statements**  
As of and for the Year Ended December 31, 1999

**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 13, 2000.

Louisiana Revised Statute 18:1216 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.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, some of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

**SABING PARISH POLICE JURY**

Bayou, 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 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:

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.

**SABINE PARISH POLICE JURY**

Basy, 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 susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:2903 requires that the tax roll be filed on or before November 30 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Sabine Parish Sales Tax Office and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles.

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

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

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

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

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

## **MAINE PARISH POLICE JURY**

Bayou, Louisiana

Notes 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 the 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 compare 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. Disexpended 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 38:1300-3124 (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 Units with the special revenue funds - GAAP basis, at December 31, 1998:

**SABINE PARISH POLICE JURY**

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$(336,442)
Fund not budgeted (Criminal Court Fund)	<u>114,770</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAMP basis)	<u>\$(221,672)</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 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.

## **SABINE PARISH POLICE JURY**

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### **I. COMPENSATION BENEFITS**

Employees of the police jury earn 5 to 20 days of vacation leave and 32 days of sick leave each year, depending on their length of service. Vacation leave accumulates without limitation and employees are paid for their accumulated vacation leave upon termination of employment. Sick leave may be accumulated to a maximum of 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 006, 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 measured 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 appropriate 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**

Houma, 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 proposition provides that the tax be used to establish, construct, acquire, improve, and operate a solid waste collection and disposal system for the parish, with the balance of the funds used to establish, maintain, and improve roads and bridges. The tax went into effect on August 1, 1999, and resumed during 2004, 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 to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. All other interfund transfers are reported as operating transfers.

**N. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**O. CASH AND CASH EQUIVALENTS**

At December 31, 1999, the police jury has cash (bank balances) totaling \$1,156,894, with \$100 of petty cash and \$1,156,894 in interest bearing demand deposits.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually accountable to both parties. Cash and cash equivalents (bank balances) totaling \$1,160,181 are adequately secured by \$208,260 of federal deposit insurance (FDIC Category II), and \$1,180,701 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASA Category 3).

**SABINE PARISH POLICE JURY**

Bayou, Louisiana

Notes 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 190-183(a); however, Louisiana Revised Statute 28:223 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 30 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, 1999:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes - all salaries, licenses and permits	\$235,192	\$691,344	\$926,536
Intergovernmental revenues - state	116,822	180,954	297,776
Other	3,584	20,138	23,722
<b>Total</b>	<b>\$355,598</b>	<b>\$892,436</b>	<b>\$1,248,034</b>

**5. FIXED ASSETS**

The following is a schedule of changes in general fixed assets for the year ended December 31, 1999:

	Land	Buildings	Equipment and Furniture	Total
Balance at Beginning of Year	\$386,447	\$1,267,680	\$1,402,087	\$4,056,214
Additions			389,626	389,626
Deductions			(252,183)	(252,183)
<b>Balance at End of Year</b>	<b>\$386,447</b>	<b>\$1,267,680</b>	<b>\$1,539,530</b>	<b>\$4,193,657</b>

At December 31, 1999, \$4,194,808 or 96.83 per cent of the fixed assets are stated at actual historical cost and \$132,048 or 3.09 per cent are stated at estimated historical cost.

## SABINE PARISH POLICE JURY

Bossier, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

### 4. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Sabine Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana ("System"), a multiple-employer, public employees 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 38 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 58 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 38 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, 1990, 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, 1990. Final compensation is the employee's monthly earnings during the 36 consecutive or joined 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. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14018, Baton Rouge, LA 70808-4018, or by calling (504) 338-1200.

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 an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the system include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 10:182, 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 in the system under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$62,185, \$60,826, and \$77,734, respectively, equal to the required contributions for each year.

**IBERNE PARISH POLICE JURY**

Lafayette, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**7. COMPENSATED ABSENCE**

Police Jury employees and employees of the Department of Elections and Registration, paid in part by the police jury, have accumulated and vested 100,136 of employee leave benefits, which were computed in accordance with GASB Codification Section 508. This amount is recorded within the general long-term debt account group.

**8. 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, 1999, the police jury had the following lease agreements:

Ford Motor Credit for the lease of two 1999 Ford Dump trucks in the amount of \$75,352, dated June 23, 1997, requiring 36 monthly payments of \$2,282. The debt is payable (50%) from Road District No. 10 - Special Revenue Fund and (50% each) from Road District No. 3 and 12 - Special Revenue Funds. At December 31, 1999, the outstanding principal balance is \$5,813.

Scott Construction Equipment for the lease of a 1999 Gradaff in the amount of \$258,533, dated July 31, 1993, requiring an initial payment of \$15,000, with 55 monthly payments of \$3,804. The debt is payable from the Parish Transportation - Special Revenue Fund. At December 31, 1999, the outstanding principal balance is \$156,882.

Caterpillar Financial Services for the lease of a CAT 12H Motor Grader in the amount of \$118,438, dated November 23, 1997, requiring 48 monthly payments of \$2,896. The debt is payable (50% each) from the Road District No. 3 and 10 - Special Revenue Funds. At December 31, 1999, the outstanding principal balance is \$18,812.

Caterpillar Financial Services for the lease of a 954F Wheel Loader in the amount of 180,004, dated August 18, 1995, requiring 24 monthly payments of \$7,812. The debt is payable (50% each) from the Road District No. 1 and 11 - Special Revenue Funds. At December 31, 1999, the outstanding principal balance is \$24,585.

Caterpillar Financial Services for the lease of a 934F Wheel Loader in the amount of 268,304, dated August 18, 1995, requiring 24 monthly payments of \$11,812. The debt is payable from the Road District No. 10 - Special Revenue Fund. At December 31, 1999, the outstanding principal balance is \$24,585.

Caterpillar Financial Services for the lease of a CAT 12H Motor Grader in the amount of \$126,557, dated August 18, 1995, requiring 48 monthly payments of \$2,683. The debt is payable from the Road District No. 10 - Special Revenue Fund. At December 31, 1999, the outstanding principal balance is \$15,924.

**SABINE PARISH POLICE JEFF**

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Contractors Finance Company, LLC, for the lease of a 1999 Isuzu 4x4 truck in the amount of \$68,325, dated April 8, 1999, requiring one annual payment of 10%-22% on April 8, 2000. The debt is payable from the Parish Transportation - Special Revenue Fund. At December 31, 1999, the outstanding principal balance is \$68,325.

Sabine State Bank for the lease of a 1999 Massey-Ferguson Tractor in the amount of \$16,888, dated May 12, 1999, requiring 36 monthly payments of \$1,699. The debt is payable from the Road District No. 18 - Special Revenue Fund. At December 31, 1999, the outstanding principal balance is \$16,817.

Associated Commercial Corporation for the lease of a 2000 Mack DD680S Dump truck in the amount of \$43,680, dated June 20, 1999, requiring two annual payments of \$17,421. The debt is payable from Road District No. 8 & 36 - Special Revenue Funds on a fifty percent (50%) basis. At December 31, 1999, the outstanding principal balance is \$30,132.

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,

2000	\$201,160
2001	318,330
2002	44,527
Total minimum lease payments	<u>564,017</u>
Less - amount representing interest	<u>(10,800)</u>
Present value of net minimum lease payments	<u>\$553,217</u>

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

The following is a summary of general long-term debt transactions for the year ended December 31, 1999:

	Compensated Absences	Capital Leases	Total
Beginning Balance	\$49,372	\$508,834	\$558,206
Additions	34,431	163,818	198,249
Deductions	(24,645)	(128,387)	(153,032)
Ending Balance	<u>\$59,158</u>	<u>\$544,265</u>	<u>\$603,423</u>

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

**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, 1999:

Balance due, December 31, 1997	\$30,444
Amount due for 1999	76,667
Reverted during 1999	<u>(30,444)</u>
Balance due, December 31, 1999	<u>\$76,667</u>

**11. INTERFUND RECEIVABLES/PAYABLES**

Interfund receivables/payables at December 31, 1999, are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$108,529	
Special Revenue Funds:		
Criminal Court Fund		\$18,660
Road District No. 15		48,872
Road District No. 36		13,828
Road District No. 18		<u>32,960</u>
	<u>\$108,529</u>	<u>\$114,320</u>

**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, 1999, 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.

**SABINE PARISH POLICE JURY**

Monroe, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

**14. LANDFILL**

On April 28, 1998, the Sabine Parish Police Jury (the Parish) entered into a Contract of Landfill Management (Contract) with TransAmerican 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, reorganized any closure and postclosure costs relating to the operation of the Sabine Parish Landfill.

**SABINE PARISH POLICE JURY**  
Many, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
For the Two Years Ended December 31, 1998

**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 48:262-268.

**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 971.11 of Title 16 of the Louisiana Revised Statute of 1998, 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 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 units.

**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. Contingencies 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.

WALSH FUND INC. FOR 2007  
 Form 1099-DIV  
 Supplemental Form 1099 - (SP) (2008) - REVENUE 1099D  
 Continuing Balance Sheet, December 31, 1999

	PAID TO TRANSFEREE(S)	OWN INTERESTS	DISBURSE FUND	DEBIT DEBT	PAID OFF	WITHHOLD TAX	TOTAL
<b>ASSETS</b>							
Cash and cash equivalents	178,112	676,160	117,871	556,111	181,100	111,277	\$1,799,731
Receivables	46,629	137,488	16,196	136,184	19	1,368	341,314
Other		1,448					1,448
<b>TOTAL ASSETS</b>	<b>270,770</b>	<b>\$1,254,296</b>	<b>234,167</b>	<b>\$792,295</b>	<b>181,119</b>	<b>112,645</b>	<b>\$1,996,293</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	55,464	121,321	\$1,799	\$4,122	11,478		\$184,184
Interest payable		87,961	11,622				99,583
<b>Total Liabilities</b>	<b>55,464</b>	<b>209,282</b>	<b>13,421</b>	<b>\$4,122</b>	<b>11,478</b>	<b>None</b>	<b>\$287,767</b>
<b>Fund Equity - Two balances</b>							
Method 1 - unapproved							
Method 2 - approved	180,176	101,117	11,092	146,989	476,980	11,117	\$877,471
Method 2 - approved	180,176	146,713	11,092	146,989	476,980	11,117	\$877,471
<b>Total Fund Equity</b>	<b>180,176</b>	<b>\$247,830</b>	<b>22,184</b>	<b>\$193,978</b>	<b>488,099</b>	<b>22,234</b>	<b>\$877,471</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>270,770</b>	<b>\$1,254,296</b>	<b>234,167</b>	<b>\$792,295</b>	<b>181,119</b>	<b>112,645</b>	<b>\$1,996,293</b>

ISSUE: POLICE PENSION PLAN  
 RENEWAL: 12/31/2009  
 SUPERSEDES: 2008 YEAR - SPECIAL REVENUE FUND

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
 for the Year Ended December 31, 2009

	FINANCIAL TRANSPARANCY	ISSUE CY 2009(1)	ORIGINAL BUDGET	ISSUE BUDGET	CHG'L 10%	ISSUE(1) FTE	ISSUE(1) FTE(1)
<b>REVENUE</b>							
*****							
<b>Source:</b>							
Ad valorem		\$47,000		\$47,000			\$47,000
State and fed					\$2,000,000		\$2,000,000
(Interdepartmental revenues - state funds)	\$244,000	\$0,000		\$0,000			\$244,000
Fines and forfeitures	1,000	\$0,000	\$50,000	\$0,000		\$21,000	\$21,000
Use of money and property	1,000	\$0,000	1,000	1,000		\$0	\$0
Other revenues			1,000	1,000		1,000	1,000
<b>Total revenues</b>	<b>\$246,000</b>	<b>\$47,000</b>	<b>\$52,000</b>	<b>\$48,000</b>	<b>\$2,002,000</b>	<b>\$21,000</b>	<b>\$2,070,000</b>
*****							
<b>EXPENDITURES</b>							
*****							
<b>Expend:</b>							
Contract agreements:							
Police			\$74,000			\$0,000	\$74,000
Finance and administrative				4,000		\$0,000	\$4,000
Other							\$0,000
Pay to work	\$1,000,000	\$1,000,000			\$0,000		\$1,000,000
Benefits and welfare				\$0,000			\$0,000
Net increase							\$0,000
FTE(1)		\$0,000					\$0,000
Interest		1,000					\$1,000
<b>Total expenditures</b>	<b>\$1,001,000</b>	<b>\$1,000,000</b>	<b>\$74,000</b>	<b>\$4,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$1,005,000</b>
*****							
<b>NETS: Difference of REVENUE</b>							
*****							
NETS (AMOUNTS)	\$245,000	\$47,000	\$0	\$44	\$2,002,000	\$21,000	\$205,000
*****							
<b>NETS FINANCIAL SOURCES (USE)</b>							
*****							
Operating transfers in	\$0,000	\$0,000					\$0,000
Operating transfers out	(\$10,000)		\$0,000		\$1,400,000		\$1,400,000
Gifts of general fund assets	11,000	\$0,000					\$11,000
<b>Total other financing sources (use)</b>	<b>\$1,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$0,000</b>	<b>\$1,400,000</b>	<b>\$0,000</b>	<b>\$1,411,000</b>
*****							
<b>NETS: Difference of REVENUE</b>							
*****							
<b>AND OTHER SOURCE USE</b>							
*****							
EXPENDITURES	\$244,000	\$0,000	\$74,000	\$0	\$0,000	\$0,000	\$74,000
*****							
<b>NETS: Difference of FTE</b>							
*****							
NETS: Difference of FTE	\$0,000	\$1,000,000	\$0,000	\$0,000	\$0,000	\$1,000	\$1,000,000
*****							
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$100,000</b>	<b>\$400,000</b>	<b>\$10,000</b>	<b>\$40,000</b>	<b>\$100,000</b>	<b>\$10,000</b>	<b>\$100,000</b>

CONDENSED BALANCE SHEET

Perpetual Life Insurance Company

Consolidated Balance Sheet - (SIC) 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

Condensed Balance Sheet, December 31, 1999

	No. 1	No. 2	No. 3	No. 12	No. 13	No. 20	No. 21
<b>ASSETS</b>							
Cash and cash equivalents	\$24,000	\$11,700	\$1,700	\$22,000	\$40,700	\$10,000	\$140,000
Investments	28,700	28,000	12,700	28,000	28,000	28,000	28,000
Other			1,000				
<b>TOTAL ASSETS</b>	<b>\$52,700</b>	<b>\$49,700</b>	<b>\$15,400</b>	<b>\$50,000</b>	<b>\$68,700</b>	<b>\$38,000</b>	<b>\$168,000</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities:</b>							
Accounts payable	\$1,700	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Other	1,700	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Liabilities</b>	<b>\$3,400</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Fund Equity - Total</b>	<b>\$49,300</b>	<b>\$47,700</b>	<b>\$13,400</b>	<b>\$48,000</b>	<b>\$66,700</b>	<b>\$36,000</b>	<b>\$166,000</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$52,700</b>	<b>\$49,700</b>	<b>\$15,400</b>	<b>\$50,000</b>	<b>\$68,700</b>	<b>\$38,000</b>	<b>\$168,000</b>

No. 18	No. 19	No. 20	TOTAL
77,144	205,180	205,177	207,180
	95,481	9,471	107,481
			1,148
207,144	295,741	214,648	317,773
			1,148
20,200	21,000	200	21,400
10,861	1,000	200	12,061
30,061	22,000	400	32,461
112,000	100,000	100,000	112,000

**STATE FUND BALANCE SHEET**

**Special Revenue Funds - Bond Interest Funds**

**Operating Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 1999**

	No. 1	No. 2	No. 3	No. 11	No. 12	No. 13
<b>REVENUES</b>						
Interest - all sources	28,858	28,858	587,358	\$11,541	187,581	588,537
Intergovernmental revenues - state funds -						
State Treasury (starting	5,128	8,286	18,187	1,588	17,541	8,190
line of money and property	8,881	2,184	7,421	1,120	1,185	1,124
Other revenues						
<b>Total revenues</b>	<b>42,867</b>	<b>39,328</b>	<b>613,166</b>	<b>14,249</b>	<b>206,307</b>	<b>597,851</b>
<b>EXPENDITURES</b>						
Interest						
General government - other	1,200	1,881	2,171	837	2,180	1,881
Public works	88,828	45,481	288,488	14,889	177,328	127,885
Other activities						
Personal	28,188	24,788	58,188	58,188	10,808	28,188
Interest	2,208	870	3,728	2,208	1,588	3,208
<b>Total expenditures</b>	<b>119,424</b>	<b>73,020</b>	<b>352,575</b>	<b>76,112</b>	<b>191,904</b>	<b>161,162</b>
<b>(EXCESS (Deficiency) OF REVENUES</b>						
<b>OVER EXPENDITURES</b>	<b>124,567</b>	<b>123,699</b>	<b>260,789</b>	<b>62,498</b>	<b>114,383</b>	<b>436,862</b>
<b>OTHER FINANCING SOURCES</b>						
Operating transfers to						
State of general fund assets	41,408	44,822	18,408	41,728	41,408	41,408
State of special fund assets	1,284	1,187	1,284	1,284	1,187	1,187
<b>Total other financing sources</b>	<b>42,692</b>	<b>46,009</b>	<b>19,692</b>	<b>43,012</b>	<b>42,595</b>	<b>42,595</b>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER</b>						
<b>SOURCES OVER EXPENDITURES AND OTHER CHANGES</b>	<b>124,567</b>	<b>123,699</b>	<b>260,789</b>	<b>62,498</b>	<b>114,383</b>	<b>436,862</b>
<b>FUND BALANCE at beginning of year</b>	<b>108,481</b>	<b>85,888</b>	<b>118,481</b>	<b>88,481</b>	<b>118,481</b>	<b>85,888</b>
<b>FUND BALANCE at end of year</b>	<b>233,048</b>	<b>209,587</b>	<b>379,270</b>	<b>150,979</b>	<b>232,864</b>	<b>328,750</b>

Rs. 17	Rs. 18	Rs. 19	Rs. 20	2021
1285,440	1354,350	138,375	55,104	1417,274
25,128	8,874	4,852	7,150	45,904
10,275	2,747	4,710	7,142	14,874
143,280	136,791	48,872	12,144	341,087
5,822	2,127	2,721	280	10,950
165,144	240,511	125,342	16,144	547,141
4,357	10,220	25,475	4,352	44,404
15	4,528	2,524	791	17,978
190,250	261,250	147,986	40,157	640,643
178,787	114,020	113,818	10,414	417,039
41,466	41,278	24,486	41,227	148,457
7,207	11,250	880	281	19,518
101,478	116,637	85,286	41,664	345,065
141,250	111,960	134,270	32,200	420,680
411,492	45,980	154,970	12,266	624,708
144,400	147,480	117,400	115,400	524,680

**SABINE PARISH POLICE JURY**  
Bayou, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

For the Year Ended December 31, 1988

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police Jury has elected the monthly payment method of compensation. Under this method, the president receives \$900 per month, while the other jurors receive \$400 per month.

**SABINE PARISH POLICE JURY**  
 Bayou, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULE**

For the Year Ended December 31, 1999

**COMPENSATION PAID POLICE JURORS**

Cragg, Gene	\$9,600
Leamack, Albert J., Jr.	9,600
McDonald, Jerry	10,080
McNeely, Clyde	9,600
Moore, Angus	9,600
Procell, Gerald	9,600
Ruffin, William E.	9,600
Slay, J. Michael	9,600
Turner, Mary Beth	<u>9,600</u>
Total	<u>\$92,800</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.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
66 Terry Avenue  
Alexandria, LA 71303  
338/442-7568  
Fax: 318/442-8496

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

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

I have audited the primary government financial statements of the Lafayette Parish Police Jury as of and for the year ended December 31, 1999, and have issued my report thereon dated April 12, 2000. 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 in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

*Prior Audit Findings*

The audit for the year ended December 31, 1988, disclosed no instances of noncompliance that were required to be reported under Governmental 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.

*Herb A. May*

Herb A. May  
Alexandria, Louisiana  
April 12, 1989

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR #-113**

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 #-113, 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.

**HEBBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROLS OVER  
COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR 8-113**

**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, 1999. 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 8-113, 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 I 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, 1999.

**BARING PARISH POLICE 2008**  
Bany, 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 my auditing procedures for the purpose of expressing my opinion on compliance with OIG 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.

*Herbie W. May*

Herbie W. May  
Alexandria, Louisiana  
April 22, 2008

JAMES EARL RAY, JURY  
 POOR, Inc.  
 Schedule of Expenditures of Federal Awards  
 for the Year ended December 31, 1988

AGENCY (OFFICE) (Full Federal Grant(s) name) (Include any)	FY88 NUMBER	FY88 AMOUNT	EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Financed Through Continuing Division of Administration - Office of the Director - Community Development BLOCK Grant/Over 11 51100 Program	14, 11P	167-000000	5475,000
Total Expenditures			5475,000

The police jury certifies the modified accrual basis of accounting is correct in reporting the schedule. This method is consistent with the preparation of the police jury's financial statements.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**SALINE PARISH POLICE JURY**  
Noye, 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 Saline Parish Police Jury of December 31, 1995, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The police jury has been determined to be a low risk auditee under Section 505.
- E. The audit report contained no findings required to be reported under Section 510(a) of OMB Circular A-133.
- F. The Community Development Block Grant/Local Contin. Program (CDBG No. 14-218) was considered as a major program of the police jury.
- G. The dollar threshold between Type A programs and Type B programs is \$380,000.
- H. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.

LAINE FRENCH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

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 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 5005(a).

*Arthur M. May*

Arthur W. May  
Alexandria, Louisiana  
April 17, 2000