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page 1 of 1

LAFAYETTE PARISH POLICE JURY
New Orleans, Louisiana
Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1988,
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 submitted to the auditor, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the Police Jury's office of the Legislative Auditor and, unless appropriate, in the office of the parish clerk of court.

JUL 2 8 1989

Release Date: _____

Franklin W. Wray
Executive Director

MAZOUZ PARISH POLICE JURY
Basy, Louisiana

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

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SABINE PARISH POLICE JURY
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HERBIE W. WAY
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INDEPENDENT AUDITOR'S REPORT

SABINE PARISH POLICE JURY
Bayou, Louisiana

I have audited the accompanying financial statements of the Sabine Parish Police Jury, primary government, as of December 31, 1998, and for the year then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the police jury. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

A primary government is a legal entity or body politic and includes all funds and organizations that are not legally separate. In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Sabine Parish Police Jury, as of December 31, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Sabine Parish Police Jury, do not present fairly the financial position of the Sabine Parish Police Jury as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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

Governmental Accounting Standards Board Technical Bulletin 99-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The police jury has included such disclosures in Note 25. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with Governmental Auditing Standards, I have also issued a report dated June 16, 1999, on my consideration of integral 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 M. May

Bertha M. May
Alexandria, Louisiana
June 16, 1999

STATE STREET FUND, INC.
 FORM 1013-1000
 AN FUND TYPE AND ACCOUNT GROUP
 BALANCE SHEET, December 31, 1988

	STATE STREET FUND		STATE STREET FUND - MONEY MARKET		TOTAL (UNASSIGNED PAGE 1)
	12/31/88	12/31/87	12/31/88	12/31/87	
	(\$)	(\$)	(\$)	(\$)	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	187,154	\$ 479,000	100,000		\$ 1,151,000
Receivables	80,000	1,100,000			1,180,000
Unearned revenues	45,000				45,000
Other assets	7,000	25,000			100,000
Land, buildings, and equipment			\$4,000,000		4,000,000
Other debits - subject to be provided for reversals of general temporary debt				\$50,000	100,000
TOTAL ASSETS AND OTHER DEBITS	319,154	\$ 1,604,000	104,000	\$4,050,000	\$ 5,173,154
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	25,117	200,000			200,000
Unearned payments		45,000			45,000
Unassigned advance payable				\$40,000	40,000
Capital lease payable				\$20,000	20,000
Total Liabilities	25,117	245,000	000	\$60,000	\$265,117
Fund Equity:					
Fund balances				\$4,000,000	4,000,000
Invested in general fund assets					
Governmental		600,000			600,000
Restricted for equipment replacement		1,000,000	100,000		1,100,000
Unrestricted	1,000,000	1,400,000	90,000		1,490,000
Total Fund Equity	1,000,000	1,400,000	100,000	\$4,000,000	\$ 5,190,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,044,234	\$ 1,645,000	\$ 104,000	\$ 4,050,000	\$ 5,193,154

The accompanying notes are an integral part of this statement.

STATE POLICE NO. 01 JURY
 1997 - 1998
 10/00000000, 1998-1999

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

	GENERAL FUND	SPC (A) REVENUE FUND	STATE SERVICE FUND - EMERGENCY NO. 1 FUND	TOTAL (UNRECAPITAL ONLY)
REVENUES				
Fees:				
Ad valorem	5,776,000	2,997,000		8,773,000
Sales and use		2,025,000		2,025,000
Other taxes, penalties, and interest	55,000			55,000
Licenses and permits	18,000			18,000
Intergovernmental revenues - state funds	655,000	230,000		1,085,000
Fees, charges, and contributions for services		17,000		17,000
Fines and forfeitures	2,000	105,000		107,000
Sale of money and property	25,000	100,000	10,000	135,000
Other revenues	5,000	17,000		22,000
Total revenues	7,476,000	4,541,000	2,000	12,019,000
EXPENDITURES				
Current:				
Municipal government:				
Law enforcement	228,000			228,000
Judicial	762,000	202,000		964,000
Prosecution	97,000			97,000
Finance and administration	126,000	22,000		148,000
Other	755,000	24,000		779,000
Public safety	188,000			188,000
Public works		2,125,000		2,125,000
Health and welfare	15,000	176,000		191,000
Culture and recreation	24,000			24,000
Economic development and assistance	17,000			17,000
Debt service:				
Principal		134,000		134,000
Interest		21,000		21,000
Total expenditures	993,000	3,600,000	2,000	4,600,000

(Continued)

The accompanying notes are an integral part of this statement.

LAMAR PARKER POLICE JURY
 May, Louisiana
 GOVERNMENTAL FUND YEAR

(Detailed Statement) of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended December 31, 1998

	GENERAL FUND	SPECIAL REVENUE FUND	POST OFFICE FUND - INDUSTRIAL DISTRICT NO. 2 FUND	TOTAL PERMANENT GIFT
EXCESS OF REVENUES OVER				
EXPENDITURES	\$28,000	\$10,000	\$0,000	\$38,000
OTHER FINANCING SOURCES (uses)				
Operating transfers in	30,444	1,000,000		1,030,444
Operating transfers out		(1,030,444)		(1,030,444)
Total other financing sources (uses)	30,444	(30,444)	000	000
EXCESS OF REVENUES AND OTHER SOURCES				
OVER EXPENDITURES AND OTHER USES	\$58,444	\$69,556	0,000	\$128,000
FUND BALANCES AT BEGINNING OF YEAR	794,266	3,094,289	56,304	3,944,859
FUND BALANCES AT END OF YEAR	\$1,252,710	\$3,123,799	\$56,304	\$4,432,813

(Continued)

The accompanying notes are an integral part of this statement.

STATE FINANCIAL POLICY BOARD

State, Local, and
 INTERMEDIATE FUND YEAR - GENERAL AND SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures, and Change in Fund Balances
 Budget (GAAP Basis and Revised)
 for the Year Ended December 31, 2008

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENT VARIANCE (UNAVAILABILITY)	BUDGET	ACTUAL	PERCENT VARIANCE (UNAVAILABILITY)
REVENUES						

Taxes						
All charges	109,894	109,894	100	470,700	470,400	99.9
Sales and use				1,476,000	1,409,700	95.5
Other taxes, penalties, and interest	14,208	11,200	(78.1)			
Licenses and permits	1,867	16,207	863.1			
Inter-governmental revenues						
Grants	641,204	641,493	100.05	117,100	116,600	99.6
Fees, charges, and commissions for services	1,200	1,200	100	60,000	58,000	96.6
Fines and forfeitures	10,000	11,007	110.07	10,000	101,000	1010.0
Rent of lands and property	1,000	1,000	100	7,000	10,000	142.9
Other revenues						
Total Revenues	1,204,163	1,239,208	102.87%	1,076,700	1,275,200	118.48%

(EXPENSES)						

Current:						
General government						
Capital out	140,876	140,200	99.5			
Salaries	281,200	281,207	100.003	10,000	11,000	110.0
Electricity	17,000	41,000	241.2			
Finance and administration	10,000	10,000	100.0	100,000	70,000	70.0
Other	100,000	100,000	100.0	20,000	20,000	100.0
Public safety						
Public works	10,000	10,000	100.0	1,000,000	1,110,000	111.0
Health and welfare	10,000	10,000	100.0	100,000	170,000	170.0
Culture and recreation	10,000	10,000	100.0			
Economic development and maintenance	10,000	10,000	100.0			
Other services						
Interest				100,000	100,000	100.0
Transfers and loan charges				10,000	10,000	100.0
Total Expenditures	1,144,081	117,117	10.24%	1,000,000	1,310,000	131.0%

Change in Fund Balance						
	60,082	122,091	203.19%	76,700	465,200	606.52%

(Foot note)

The accompanying notes are an integral part of this statement.

STATE OF NEW YORK
 City, Village,
 or Town (Name) (Year) - GENERAL AND OTHER SPECIAL REVENUE FUNDS

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (Basis) and Actual
 For the Year Ended December 31, 1988

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (DEFICIENCY)	BUDGET	ACTUAL	VARIANCE (DEFICIENCY)
142111 [Deficiency] OF REVENUES						
AND OTHER SPECIAL REVENUES	(2,625,342)	2,024,328	1,088,247	(1,200,480)	1,024,321	\$111,208
142111 [DEFICIENCY] OF REVENUES						
142111 [DEFICIENCY] OF REVENUES (Over)						
Revolving Transfers in Operating Transfers out	15,000	20,444	11,444	1,420,444	1,420,444	00
				(1,420,444)	(1,420,444)	(00)
Total Other Operating Transfers out	15,000	20,444	11,444	0000	0000	0000
142111 [Deficiency] OF REVENUES						
AND OTHER SPECIAL REVENUES						
AND OTHER SPECIAL REVENUES	(1,190,342)	194,344	191,790	1,000,480	194,321	\$111,208
142111 [DEFICIENCY] OF REVENUES						
FUND BALANCE AT BEGINNING OF YEAR	194,320	194,320		1,000,000	1,000,000	
FUND BALANCE AT END OF YEAR	181,278	\$1,208,320	1,027,042	\$1,202,420	\$1,202,420	\$000,000

(Continued)

The accompanying notes are an integral part of this statement.

SABINE PARISH POLICE JURY
Bayou, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

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 33:1298 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. 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

SANDHUR PARISH POLICE JURY

May, 2001-2002

Note to the Primary Government Financial Statements

(Continued)

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not reported in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

Governmental Fund Types:

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

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

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

E. 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 attached 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 47:1981 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 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.

Subsidiarily 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.

CABINE PRISON POLICE JURY
Basy, 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 amounts 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.

D. BUDGETS

Preliminary budgets for the ensuing year are prepared by the treasurer beginning in October. The finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

The police jury adopts modified accrual basis budgets for the governmental funds, except the Criminal Court Special Revenue Fund, which is exempt from the requirements Louisiana Revised Statutes 39:1301-1314 (Local Government Budget Act).

The following reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses for the special revenue funds - budget basis with the special revenue funds - GAAP basis, at December 31, 2000:

BARING PARISH POLICE JURY

Basy, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	1206,791
Fund not budgeted (Criminal Court Fund)	<u>15,216</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>1222,007</u>

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

F. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

G. INTERFUND RECEIVABLES/PAYABLES

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

H. FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public works or infrastructure general fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

LABINE PARISH POLICE JURY

Bayou, Louisiana

Notes to the Primary Government Financial Statements

(continued)

I. COMPENSATED ABSENCES

Employees of the police Jury earn 5 to 30 days of vacation leave and 12 days of sick leave each year, depending on their length of service. Vacation leave accumulates without limitation and employees are paid for their accumulated vacation leave upon termination of employment. Sick leave may be accumulated to a maximum of 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 360 hours.

Employees of the Eleventh Judicial District Criminal Court Fund earn 18 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 200, 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 compared only with the measurement of financial position, not with measurement of results of operations.

K. FUND EQUITY

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

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

SABINE PARISH POLICE JURY

Marty, 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 provision 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 7, 1994, was renewed during 1994, and will expire on July 31, 2004. Delinquencies and July taxes would be remitted to the jury after July 31, 1994.

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 on 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 in a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. CASH AND CASH EQUIVALENTS

At December 31, 1998, the police jury has cash (bank balances) totaling \$5,185,093, with \$208 of petty cash and \$3,185,785, in interest bearing demand deposits.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling \$3,343,343 are adequately secured by \$208,000 of federal deposit insurance (GAAP Category 1), and \$3,341,343 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GAAP Category 3).

LAKECH MARTIN POLICE JURY

Baton Rouge, 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 150-103(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

A. RECEIVABLES

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

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes - ad valorem	\$747,876	\$733,682	\$1,481,558
Charges and permits	3,318		3,318
Intergovernmental revenues - state	153,280	327,225	480,505
Other	1,383	44,791	46,174
Total	\$1,006,857	\$1,105,698	\$2,112,555

B. FIXED ASSETS

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

	Land	Buildings	Equipment and Furniture	Total
Balance at Beginning of Year	\$280,443	\$1,267,680	\$2,329,076	\$3,877,200
Additions			382,572	382,572
Balance at End of Year	\$280,443	\$1,267,680	\$2,711,648	\$4,259,771

At December 31, 1996, \$4,259,771 or 99.84 per cent of the fixed assets are stated at actual historical cost and \$10,000 or 0.24 per cent are stated at estimated historical cost.

LAFAYETTE PARISH POLICE JURY

Newry, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

6. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Lafayette Parish Fire Protection Districts, are members of the Parochial 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 10 years of credited service, at or after age 55 with 20 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 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or 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 34618, Baton Rouge, LA 70828-4618, or by calling (504) 905-1261.

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the employer is required to contribute at 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 employer are established and may be amended by state statute. As provided by Louisiana Revised Statute 10:120, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the system under Plan A for the years ending December 31, 1990, 1991, and 1992, were \$68,826, \$77,738, and \$88,804, respectively, equal to the required contributions for each year.

SABINE PARISH POLICE JURY

Bany, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

7. CONSOLIDATED AGREEMENTS

Police Jury employees and employees of the Department of Elections and Registration, paid in part by the police jury, have accumulated and vested \$96,370 of employee leave benefits, which were expensed in accordance with GASB Codification Section 009. 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, 1998, the police jury had the following lease agreements:

Caterpillar Financial Services for the lease of a CAT 325 Motor Grader in the amount of \$186,000, dated February 27, 1998, requiring 48 monthly payments of \$2,041. The debt is payable from the Road District No. 17 - Special Revenue Fund. At December 31, 1998, the outstanding principal balance is \$4,852.

Ford Motor Credit for the lease of two 1998 Ford Dump trucks in the amount of \$15,562, dated June 22, 1997, requiring 24 monthly payments of \$2,362. The debt is payable (50%) from Road District No. 15 - Special Revenue Fund and (25% each) from Road District No. 3 and 11 - Special Revenue Funds. At December 31, 1998, the outstanding principal balance is \$10,047.

Scott Construction Equipment for the lease of a 2000 Grada(1) in the amount of \$186,833, dated July 17, 1999, requiring an initial payment of \$35,000, with 50 monthly payments of \$3,804. The debt is payable from the Parish Infrastructure - Special Revenue Fund. At December 31, 1998, the outstanding principal balance is \$119,987.

Caterpillar Financial Services for the lease of a CAT 325 Motor Grader in the amount of \$135,476, dated November 23, 1997, requiring 48 monthly payments of \$2,896. The debt is payable (50% each) from the Road District No. 9 and 16 - Special Revenue Funds. At December 31, 1998, the outstanding principal balance is \$80,368.

Caterpillar Financial Services for the lease of a 924E Wheel Loader in the amount of \$83,034, dated August 30, 1998, requiring 24 monthly payments of \$3,812. The debt is payable (50% each) from the Road District No. 5 and 11 - Special Revenue Funds. At December 31, 1998, the outstanding principal balance is \$64,808.

Caterpillar Financial Services for the lease of a 924E Wheel Loader in the amount of \$83,034, dated August 30, 1998, requiring 24 monthly payments of \$3,812. The debt is payable from the Road District No. 19 - Special Revenue Fund. At December 31, 1998, the outstanding principal balance is \$64,808.

CAJON PARISH POLICE DEPT

Bany, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

Excelsior Financial Services for the lease of a CRT 12H Meter Grader in the amount of \$120,537, dated August 18, 1998, requiring 60 monthly payments of \$2,000. The debt is payable from the Road District No. 18 - Special Revenue Fund. At December 31, 1998, the outstanding principal balance is \$114,458.

Ford Motor Credit for the lease of a 1998 Ford Dump truck in the amount of \$40,818, dated August 13, 1998, requiring 2 monthly payments of \$20,808. The debt is payable (25%) from Road District No. 4 - Special Revenue Fund and (25%) from Road District No. 20 - Special Revenue Fund. At December 31, 1998, the outstanding principal balance is \$18,126.

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,

1999	\$187,878
2000	170,808
2001	100,134
2002	<u>40,398</u>
Total minimum lease payments	499,218
Less - amount representing interest	<u>(156,576)</u>
Present value of net minimum lease payments	<u>\$342,642</u>

9. CHANGES IN GENERAL LONG-TERM DEBT

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

	Compestrated Absences	Capital Leases	Total
	-----	-----	-----
Beginning Balance	\$39,434	\$187,232	\$226,666
Additions	21,552	127,215	148,767
Deductions	<u>(21,615)</u>	<u>(183,812)</u>	<u>(205,427)</u>
Ending Balance	<u>\$39,371</u>	<u>\$130,635</u>	<u>\$170,006</u>

SABINE PARISH POLICE JURY

Baton Rouge, Louisiana

NOTES TO THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS

(Continued)

10. CRIMINAL COURT FUND

Louisiana Revised Statute 36:571.31 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, 1998:

Balance due, December 31, 1997	\$30,675
Amount due for 1998	38,648
Received during 1998	<u>(38,673)</u>
Balance due, December 31, 1998	<u>\$30,648</u>

11. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1998, are as follows:

	Interfund	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$42,475	
Special Revenue Funds:		
Criminal Court Fund		\$38,648
Road District No. 38		<u>17,011</u>
	<u>\$42,475</u>	<u>\$42,475</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, 1998, 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

Baton Rouge, Louisiana

Notes to the Primary Government Financial Statements

(Continued)

14. LANDFILL

In April 29, 2004, 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, recognized any closure and postclosure costs relating to the operation of the Sabine Parish Landfill.

15. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the police jury's operations as early as fiscal year 1999.

The police jury has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 issue and that are necessary to conducting operations and, is in the process of testing and validating the electronic equipment that is considered mission-critical.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the police jury's operations are, or will be, Year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.

MAKINE PARISH POLICE JURY
Makine, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1998

SPECIAL REVENUE FUNDS

FUNDS TRANSFORMATION FUND -- accounts for funds appropriated annually by the Louisiana Legislature and distributed on a per capita basis to the parish. The funds are to be expended in accordance with Louisiana Revised Statute 48:151-156.

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

CRIMINAL COURT FUND -- created by Section 571.31 of Title 15 of the Louisiana Revised Statute of 1958, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used 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 unit.

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

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

WEEK ENDER HOLDINGS
 May, 2007-2010
CONSOLIDATED YEAR END - OTHER FINANCIAL STATEMENTS
 Consolidated Balance Sheet, December 31, 2010

	2010 Year-End Balance	2009 Year-End Balance	2008 Year-End Balance	2007 Year-End Balance	2006 Year-End Balance	2005 Year-End Balance	Total
ASSETS							
Cash and cash equivalents	\$10,000	\$40,000	\$0,000	\$0,000	\$0,000	\$0,000	\$50,000
Accounts receivable	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Other	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Total ASSETS	\$30,000	\$60,000	\$20,000	\$20,000	\$20,000	\$20,000	\$150,000
LIABILITIES AND STOCKHOLDERS' EQUITY							
LIABILITIES							
Accounts payable	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Other payables	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Total Liabilities	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Stockholders' Equity							
Common stock	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000
Retained earnings	\$30,000	\$40,000	\$0,000	\$0,000	\$0,000	\$0,000	\$70,000
Total Stockholders' Equity	\$30,000	\$40,000	\$0,000	\$0,000	\$0,000	\$0,000	\$70,000
Total Liabilities and Stockholders' Equity	\$40,000	\$60,000	\$20,000	\$20,000	\$20,000	\$20,000	\$170,000

STATE STREET BANK CORP
NEW YORK, NEW YORK
Supplemental Table T-99 - SPECIAL DIVIDEND PAYOUT
Condensed Statement of Operating, Expensitures, and Changes in Asset Balances
For the Year Ended December 31, 2008

	STATE STREET BANK	STATE STREET TRUST	COMMON TRUST	STATE STREET FIDELITY	STATE STREET FUND	STATE STREET FUND II	TOTAL
Operating							
Income							
Net interest		\$47,000		\$ 85,000	\$1,000,000		\$1,132,000
Net fee and fee development/incentive revenue - state bank	\$60,000	10,000		100,000			1,700,000
Net fee and fee development/incentive revenue - trust bank			\$50,000				170,000
Net fee and fee development/incentive revenue - fund			1,000				10,000
Net fee and fee development/incentive revenue - other						\$50,000	100,000
Net income	\$60,000	57,000	51,000	85,000	1,000,000	50,000	1,303,000
Total income	\$60,000	\$57,000	\$51,000	\$85,000	\$1,000,000	\$50,000	\$1,303,000
Operating losses							
Operating expenses							
General and administrative			\$20,000				\$20,000
State bank and trust bank	\$1,000,000	\$1,000,000		1,000	100,000		1,000,000
Fund bank							100,000
Other							100,000
Net operating expenses	\$1,000,000	\$1,000,000	\$20,000	1,000	100,000		1,200,000
Total expenses	\$1,000,000	\$1,000,000	\$20,000	\$1,000	\$100,000	\$0	\$1,200,000
NET INCOME (LOSS) OF OPERATING							
ASSETS (LIABILITIES)							
Operating income	\$60,000	\$57,000	\$20,000	\$84,000	\$1,000,000	\$50,000	\$1,303,000
Operating losses	\$1,000,000	\$1,000,000	\$20,000	\$1,000	\$100,000	\$0	\$1,200,000
Total operating income (loss)	\$60,000	\$57,000	\$20,000	\$83,000	\$900,000	\$50,000	\$103,000
NET INCOME (LOSS) OF OPERATING							
ASSETS (LIABILITIES) AND OTHER CHANGES							
Operating income	\$60,000	\$57,000	\$20,000	\$84,000	\$1,000,000	\$50,000	\$1,303,000
Operating losses	\$1,000,000	\$1,000,000	\$20,000	\$1,000	\$100,000	\$0	\$1,200,000
Total operating income (loss)	\$60,000	\$57,000	\$20,000	\$83,000	\$900,000	\$50,000	\$103,000
NET INCOME (LOSS) OF OPERATING							
ASSETS (LIABILITIES) AND OTHER CHANGES							
Operating income	\$60,000	\$57,000	\$20,000	\$84,000	\$1,000,000	\$50,000	\$1,303,000
Operating losses	\$1,000,000	\$1,000,000	\$20,000	\$1,000	\$100,000	\$0	\$1,200,000
Total operating income (loss)	\$60,000	\$57,000	\$20,000	\$83,000	\$900,000	\$50,000	\$103,000

STATE STREET POLICE FUND

July 1, 2008 to June 30, 2009

STATEMENT OF FINANCIAL POSITION - SOCIAL SERVICE FUND - BOND INTEREST FUND

See also Balance Sheet, December 31, 2008

	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31	Dec. 31
ASSETS							
Cash and cash equivalents	226,883	227,178	224,129	275,235	226,263	226,129	229,624
Investments	29,017	29,200	29,000	29,000	29,124	29,200	29,124
Other	1,430	1,430	1,430	1,430	1,430	1,430	1,430
TOTAL ASSETS	<u>257,330</u>	<u>257,808</u>	<u>254,559</u>	<u>305,665</u>	<u>256,817</u>	<u>256,759</u>	<u>260,178</u>
LIABILITIES AND FUND EQUITY							
Accounts payable	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Accrued interest	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Other liabilities							
Fund Equity - Total Resources - Unreserved	<u>246,330</u>	<u>246,808</u>	<u>243,559</u>	<u>294,665</u>	<u>245,817</u>	<u>245,759</u>	<u>249,178</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>257,330</u>	<u>257,808</u>	<u>254,559</u>	<u>305,665</u>	<u>256,817</u>	<u>256,759</u>	<u>260,178</u>

STATE OF NEW YORK

Office of the Comptroller

Office of General Services - ROAD DISTRICT FUND

**Comparative Statement of Receipts, Disbursements, and Changes in Fund Balance
for the Year Ended December 31, 1990**

	Mo. 1	Mo. 4	Mo. 7	Mo. 10	Mo. 13	Mo. 16
REVENUES						
State - all sources	10,000	10,700	101,000	111,200	111,000	101,000
Intergovernmental revenues - state funds -						
State revenue sharing	6,100	1,200	11,000	1,000	15,000	6,000
Use of money and property	4,000	1,000	1,000	1,000	1,000	1,000
Other revenues	1,000				1,000	
Total revenues	21,100	22,900	113,000	113,200	128,000	108,000
EXPENDITURES						
Current:						
General government - other	1,000	000	1,000	000	1,000	1,000
Public works	60,000	70,000	200,000	20,000	100,000	100,000
State services						
Printing	10,100		1,100	1,100	1,000	1,000
Interest	1,000		1,000		1,000	
Total expenditures	72,100	71,000	203,100	21,100	103,000	103,000
CHANGES (DEFICIT) IN FUND BALANCE						
INITIAL FUND BALANCE	100,000	100,000	100,000	100,000	100,000	100,000
CHANGES FROM TRANSFERS IN	00,000	00,000	00,100	00,100	00,000	00,000
EXCESS OF REVENUES OVER OTHER CHANGES	48,900	51,900	109,900	92,100	25,000	5,000
INITIAL FUND BALANCE AND OTHER CHANGES	100,000	100,000	100,000	100,000	100,000	100,000
FINAL BALANCE AT END OF YEAR	148,900	151,900	209,900	192,100	125,000	105,000

No. 17	No. 18	No. 19	No. 20	TOTAL
100,134	103,111	100,400	84,800	388,445
11,770	8,668	7,187	1,133	38,768
12,404	3,944	6,870	1,000	45,473
668	100			10,180
104,976	115,113	114,457	86,933	421,479
4,880	3,540	1,503	305	10,228
101,508	111,573	112,954	87,238	411,253
33,421	8,983	17,410		69,814
3,861	3,528	1,200		10,589
103,191	124,084	131,564	87,238	446,087
115,191	130,962	140,400	101,997	488,550
101,500	107,111	84,100	84,400	377,111
66,104	101,830	17,100	1,400	186,434
100,187	109,660	114,100	11,000	434,947
110,181	100,000	104,000	101,000	415,181

LABINE PARISH POLICE JURY
Monk, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Year Ended December 31, 1998

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 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 \$800 per month, while the other jurors receive \$580 per month.

SABINE PARDON POLICE JURY
 Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

For the Year Ended December 31, 1999

COMPENSATION PAID POLICE JURORS

Craig, Sam	10,000
Easmack, Albert A., Jr.	9,000
McDonald, Jerry	10,000
McKenry, Clyde	9,000
Moore, Angus	9,000
Prosser, Gerald	9,000
Ruffin, William E.	9,000
Slag, J. Michael	9,000
Turner, Mary Beth	<u>9,000</u>
Total	<u>107,000</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
55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9485

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

IBREDE PARISH POLICE JURY
Morg. Louisiana

I have audited the primary government financial statements of the Ibredre Parish Police Jury as of and for the year ended December 31, 1995, and have issued my report thereon dated June 18, 1996. 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.

IBAGNE PARISH POLICE JURY
Noye, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Audit Findings

The audit for the year ended December 31, 1997, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

General

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

Berbie M. Way

Berbie M. Way
Alexandria, Louisiana
June 18, 1999