

Sabine Parish Sales and Use Tax Commission**FINANCIAL REPORT****YEAR ENDED DECEMBER 31, 2000**

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Released Date: 7-28-01



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Ernest W. Freeman III

Certified Public Accountant

STATE FINANCIAL STATE AND THE TAX COMMISSION
MOBILE, LOUISIANA
DECEMBER 31, 1981

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INDEPENDENT AUDITOR'S REPORT

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

I have audited the accompanying general purpose financial statements of the Sabine Parish Sales and Use Tax Commission, Mossy, Louisiana, and the Individual Fund and account group financial statements of the Sabine Parish Sales and Use Tax Commission, Mossy, Louisiana, as of December 31, 2021 and for the year then ended. These financial statements are the responsibility of the Sabine Parish Sales and Use Tax Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish Sales and Use Tax Commission, Mossy, Louisiana, as of December 31, 2021, and the results of its operations, and changes in fund balances for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in my opinion, the individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual fund and account group of the Sabine Parish Sales and Use Tax Commission at December 31, 2021, and the results of the operations of such funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 28, 2024 on my consideration of the Sabine Parish Sales and Use Tax Commission, Mossy, Louisiana's internal control over financial reporting and my tests on its compliance with certain provisions of laws, regulations, and contracts.



ROGERS W. FREMANT II, CPA
JUNE 28, 2024



GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS OVERVIEW)

SABINE PARISH SALES AND USE TAX COMMISSION
NEWY, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2008

ASSETS	GOVERNMENT	ACCOUNT GROUP		FEEDBACK	TOTALS (MEMORANDUM ONLY)
	FUND TYPE GENERAL FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	FUND TYPE AGENCY FUND	
Cash	\$71,833	\$0	\$0	\$0	\$71,833
Prepaid expenses	1,738	\$	\$	\$	1,738
Fixed assets	\$	48,000	\$	\$	48,000
Amounts to be provided for compensated absences	\$	\$	2,532	\$	2,532
Total assets	73,571	48,000	2,532	\$	124,103
LIABILITY AND FUND BALANCE					
Liabilities					
Accounts payable	478	\$	\$	\$	478
Due to taxing bodies & others	\$	\$	\$	\$	\$
Compensated absences payable	\$	\$	2,532	\$	2,532
Total liabilities	478	\$	2,532	\$	3,010
Fund equity					
Investment in general fund assets	\$	48,000	\$	\$	48,000
Fund balance - unreserved	12,093	\$	\$	\$	12,093
Total fund equity	12,093	48,000	\$	\$	60,093
Total liabilities and fund balance	12,571	48,000	2,532	\$	63,103

The accompanying notes are an integral part of these statements.

SABINE PARISH SALES AND USE TAX COMMISSION
 MARY, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 Year ended December 31, 2003

Revenues:	
Collection fees	\$108,408
Miscellaneous income	<u>7,471</u>
Total revenues	<u>180,880</u>
Expenditures:	
General government:	
Personnel costs	82,272
Travel and meetings	2,308
Office supplies	2,585
Professional fees	8,023
Insurance	2,882
Telephone & utilities	7,188
Postage	6,270
Printing	1,068
Outside auditing services	37,235
Other	<u>9,602</u>
Total general government	<u>180,435</u>
Capital outlay	<u>445</u>
Total expenditures	<u>180,880</u>
Excess (deficiency) of revenues over (under) expenditures	(98)
Fund balance, beginning	<u>12,672</u>
Fund balance, ending	<u>\$12,574</u>

The accompanying notes are an integral part of these statements.

MAHINE PARISH SALES AND USE TAX COMMISSION
PERY, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

(i) Summary of significant accounting policies

The Mahine Parish Sales and Use Tax Commission (Commission), Pery, Louisiana, was created on June 10, 1998 by the political subdivisions within Mahine Parish for the joint collection, enforcement, and administration of the sales and use taxes levied by these subdivisions. The Commission is managed by a Board of Commissioners composed of: one member appointed by the Mahine Parish Police Jury, two members appointed by the Mahine Parish School Board, one member appointed by the Town of Pery, one member appointed by the Town of Houma, one member appointed by the Village of Florien, one member appointed by the Village of Pleasant Hill, and one member at large jointly appointed by the other eight commissioners.

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

The following is a summary of certain significant accounting policies and practices the Commission has followed:

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

Governmental Fund -

General Fund -

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

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

ACCOUNT GROUPS-

General Fixed Assets -

Fixed assets used in general fund operations (general fixed assets) are accounted for as expenditures in the general fund when purchased and are capitalized in the General Fixed Asset Account Group at historical cost.

The following is a summary of changes in the fixed assets account group during the year:

MAKING FASTER SALES AND ONE-TIME COMMISSION
STATE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

Beginning balance at January 1, 2003	\$51,431
Additions	469
Deletions	(3,826)
Ending balance at December 31, 2003	<u>\$48,074</u>

General long-term debt -

The General long-term Debt Account Group is used to account for noncurrent liabilities.

Fiduciary Fund -

Agency Fund -

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

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

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

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

TOTAL COLUMNS ON COMBINED STATEMENTS - CONTINUED - Total columns on the combined statements - overview are captioned "FOR INFORMATION ONLY" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

USE OF ESTIMATES The preparation of financial statements is conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

(2) Pending litigation

The Commission is not involved in any litigation at December 31, 2003, other than litigation involving taxpayer collection efforts.

(3) Contingent liabilities

SARAH PINDER BAKER AND THE TAX COMMISSION
WOMEN, SOCIETIES
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1960

All employees earn 5 - 18 days of annual vacation leave per year depending on length of service with the Commission. Such leave is credited on a pro rata basis at the end of each payroll reporting period and accumulated. No more than 15 days can be carried forward to the next year. Accumulated leave is paid upon termination of employment.

In Governmental Fund types, vacation leave that has been accrued at the end of the year is valued using the employees' current rates of pay, and is included in the General Long-Term Debt Account Group.

(4) Payroll Costs

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

Substantially all employees of the Commission are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer, public employee retirement system, administered by a board of trustees. Employees of the Commission are members of Plan A. Pertinent information relative to the plan follows:

Plan Description - The System is composed of two plans, A and B. Ten years of service is required to become vested for retirement benefits, which are established and amended by state statute. The System issues publicly available financial reports that include financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P O Box 14418, Baton Rouge, LA 70804-4418, or by calling 884-818-1261.

Funding Policy - Plan A members are required to contribute 8.8 percent of their annual covered salary and the Commission is required to contribute at an actuarially determined rate, which is currently 7.75 percent of annual covered payroll. The Commission's employer contributions to the System, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the Commission.

The Commission's contributions to the System for the years ended December 31, 1959, 1960 and 1961 were \$5,467, \$4,543 and \$1,061, respectively, which equals the required contributions for each year.

(5) Cash

All bank deposits are fully secured through federal depository insurance.

(6) Compensation of Commissioners

The commissioners received no compensation or per diem during the year ended December 31, 1960.

(7) Taxes paid under protest

During the year ended December 31, 1960 no taxes were paid under protest. There were no taxes paid under protest in prior years which remained unsettled as of December 31, 1960.

FINANCIAL STATEMENTS
OF INDIVIDUAL FUND
AND ACCOUNT GROUP

GENERAL FUND

TO account for revenues traditionally associated with governments which are not required to be accounted for in another fund.

IBERIE PARISH SALES AND USE TAX COMMISSION
MARY, LOUISIANA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2000

ASSETS	
Cash	\$11,000
Prepaid expenses	<u>1,250</u>
Total assets	<u>\$12,250</u>
LIABILITIES AND FUND BALANCE	
Accounts payable	\$0.00
Fund balance - unreserved	<u>12,250</u>
Total fund balance	<u>\$12,250</u>

The accompanying notes are an integral part of these statements.

SABINE PARISH SALES AND USE TAX COMMISSION
MARY, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
Year ended December 31, 2003

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Revenues:			
Collection fees	\$147,800	\$158,438	\$10,638
Miscellaneous income	—	1,451	1,451
Total revenues	<u>147,800</u>	<u>160,889</u>	<u>13,087</u>
Expenditures:			
General government			
Personal costs	62,834	62,272	562
Travel and meetings	1,500	2,229	(729)
Office supplies	2,800	2,868	68
Professional fees	8,800	8,833	33
Insurance	1,100	2,982	(1,882)
Telephone & utilities	6,500	7,158	(658)
Postage	7,000	6,270	730
Printing	1,900	1,908	8
Outside auditing services	48,158	37,238	2,821
Other	8,800	9,853	(1,053)
Total general government	<u>161,800</u>	<u>163,438</u>	<u>1,638</u>
Capital outlay	—	473	(473)
Total expenditures	<u>161,800</u>	<u>163,911</u>	<u>2,111</u>
Excess (deficiency) of revenues over (under) expenditures	(14,000)	(18)	14,800
Fund balance, beginning	<u>12,872</u>	<u>12,872</u>	<u>—</u>
Fund balance, ending	<u><u>\$1,872</u></u>	<u><u>\$12,854</u></u>	<u><u>\$14,800</u></u>

The accompanying notes are an integral part of these statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in general fund operations.

SABINE PARISH SALES AND USE TAX COMMISSION
 MANY, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS
 DECEMBER 31, 2003

General fixed assets, at cost:	
Building improvements	\$10,879
Office furniture and fixtures	<u>37,833</u>
Total general fixed assets	<u>\$48,712</u>
Investment in general fixed assets:	
General fund revenues	\$47,308
Sabine Parish School Board	35
Sabine Parish Police Jury	<u>867</u>
Total investment in general fixed assets	<u>\$48,008</u>

SABINE PARISH SALES AND USE TAX COMMISSION
 MANY, LOUISIANA
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year ended December 31, 2003

Balance at beginning of year	\$61,431
Additions - equipment	489
Deletions - equipment	<u>(13,893)</u>
Balance at end of year	<u>\$48,008</u>

The accompanying notes are an integral part of these statements.

FINANCIAL FUND TYPE
AGENCY FUND

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

SABINE PARISH SALES AND USE TAX COMMISSION
 BAYT, LOUISIANA
 AGENCY FUND
 BALANCE SHEET
 DECEMBER 31, 2003

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

The accompanying notes are an integral part of these statements.

SABINE PARISH SALES AND USE TAX COMMISSION
 BARRY, LOUISIANA
 AGENCY FUND
 CHANGES IN BALANCES DUE TO TAKING BODIES AND OTHERS
 Year ended December 31, 2023

BALANCE AT BEGINNING OF YEAR	<u>50</u>
ADDITIONS - taxes paid to Tax Commission	<u>7,873,394</u>
REDUCTIONS:	
Distributions-	
Sabine Parish School Board	3,158,428
Sabine Parish Police Jury	2,113,800
Mayor	1,952,708
Juvenile	323,468
Convicts	18,879
Florien	94,448
Pleasant Hill	37,884
Law Enforcement District	828,114
Tourist Commission	902,947
District Attorney	106,127
Sabine Council on Aging	80,228
Sales Tax Commission (operating expenses)	<u>139,428</u>
Total distributions	<u>7,873,394</u>
BALANCE AT END OF YEAR	<u>50</u>

The accompanying notes are an integral part of these statements.

IBERIGER PARISH SALES AND USE TAX COMMISSION
IBERIGER, LOUISIANA
STATEMENT OF GENERAL LONG-TERM DEBT
DECEMBER 31, 2003

AMOUNTS TO BE PROVIDED

Amount to be provided for compensated absences \$2,322

GENERAL LONG-TERM DEBT

Compensated absences payable \$2,322

The accompanying notes are an integral part of these statements.

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

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

I have audited the general purpose financial statements of the Sabine Parish Sales and Use Tax Commission, Louisiana, and the combining, individual fund, and account group financial statements of the Sabine Parish Sales and Use Tax Commission, Louisiana, for the year ended December 31, 2000, and have issued my report thereon dated June 18, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Sabine Parish Sales and Use Tax Commission, Louisiana's general purpose 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 SABINE PARISH SALES and USE TAX COMMISSION, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing an opinion on the general purpose 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of Sabine Sales and Use Tax Commission, management, and is not intended to by and should not be used by

anyone other than those specified parties. Under Louisiana Revised Statute 48:513, this report is distributed by the Legislative Auditor as a public document.



RUSSELL M. FRENCH II, CPA

June 28, 2004