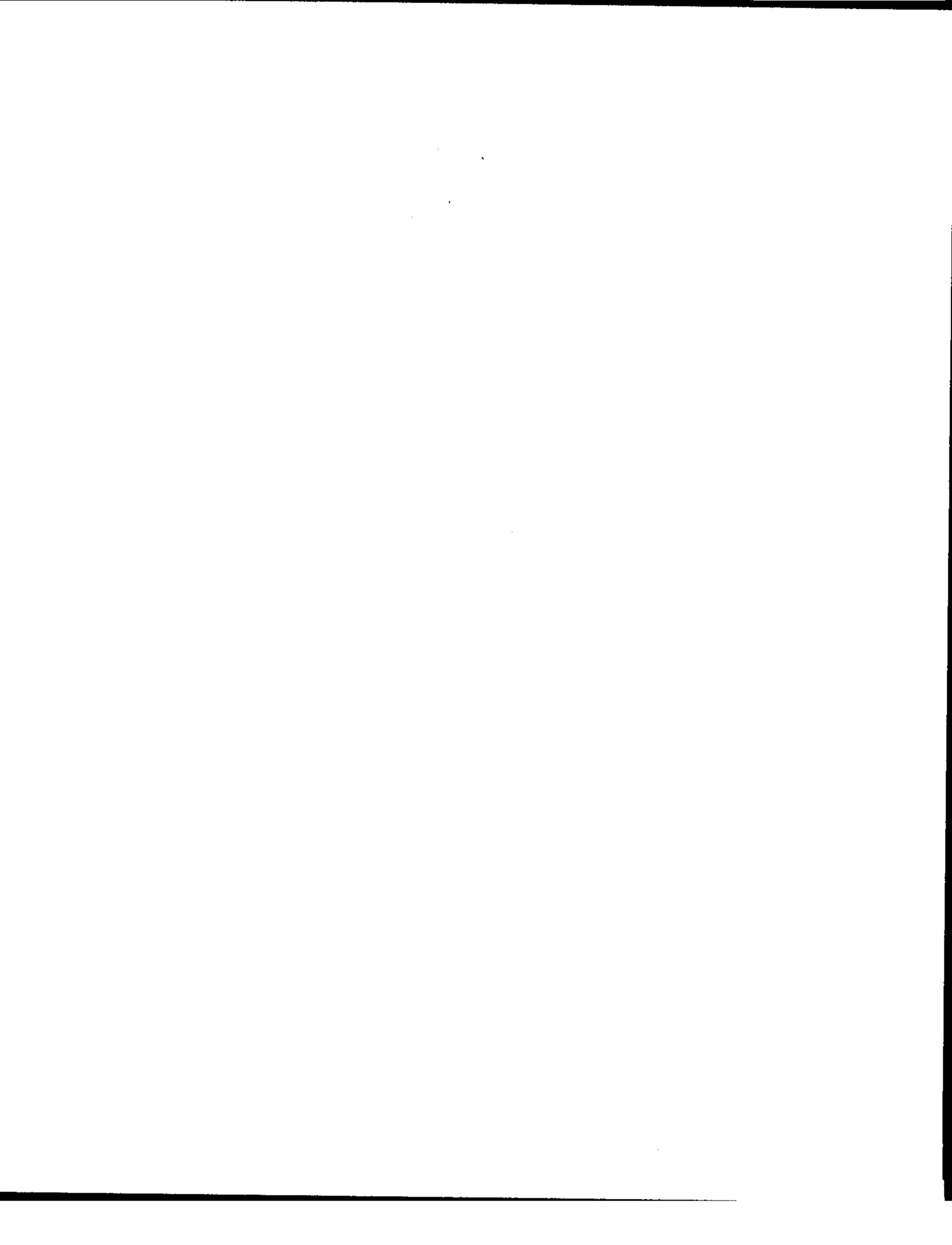


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SABINE PARISH POLICE JURY
Many, Louisiana

**Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules**

Herbie W. Way
Certified Public Accountant



SABINE PARISH POLICE JURY
Many, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules

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HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

96 JUN 24 AM 9:32
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INDEPENDENT AUDITOR'S REPORT

SABINE PARISH POLICE JURY
Many, Louisiana

I have audited the accompanying financial statements of the Sabine Parish Police Jury, primary government, as of December 31, 1995, and for the years ended December 31, 1995 and 1994, 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, 1995, 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, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Receipt Acknowledged
Legislative Auditor

By _____

4

SABINE PARISH POLICE JURY
Many, Louisiana
Auditor's Report
December 31, 1995

In accordance with *Government Auditing Standards*, I have also issued a report dated May 15, 1996, on my consideration of the Sabine Parish Police Jury's internal control structure and a report dated May 15, 1996, on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the police jury. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
May 15, 1996

SABINE PARISH POLICE JURY, PRIMARY GOVERNMENT
MANY, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1995, AND FOR THE YEARS ENDED
DECEMBER 31, 1995 AND 1994

SABINE PARISH POLICE JURY
 Many, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE		
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
<u>ASSETS AND OTHER DEBITS</u>			
Assets:			
Cash and cash equivalents	\$225,288	\$1,135,262	\$56,480
Receivables	383,074	797,424	12,647
Interfund receivables	14,441	240,411	
Other assets	24,706		
Land, buildings, and equipment			
Other debits:			
Amount available in debt service funds			
Amount to be provided for retirement of general long-term debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$647,509</u>	<u>\$2,173,097</u>	<u>\$69,127</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$18,025	45,632	\$464
Interfund payables		254,852	
Compensated absences payable			
Capital leases payable			
Bonds payable			
Total liabilities	<u>18,025</u>	<u>300,484</u>	<u>464</u>
Fund Equity:			
Fund balances:			
Investment in general fixed assets			
Reserved for debt service			15,850
Unreserved:			
Designated for equipment replacement		440,627	
Undesignated	629,484	1,431,986	52,813
Total Fund Equity	<u>629,484</u>	<u>1,872,613</u>	<u>68,663</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$647,509</u>	<u>\$2,173,097</u>	<u>\$69,127</u>

The accompanying notes are an integral part of this financial statement.

ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
		\$1,417,030
		1,193,145
		254,852
		24,706
\$3,312,969		3,312,969
	\$15,850	15,850
	107,684	107,684
<u>\$3,312,969</u>	<u>\$123,534</u>	<u>\$6,326,236</u>
		\$64,121
		254,852
	\$25,908	25,908
	82,626	82,626
	15,000	15,000
<u>NONE</u>	<u>123,534</u>	<u>442,507</u>
\$3,312,969		3,312,969
		15,850
		440,627
		2,114,283
<u>3,312,969</u>	<u>NONE</u>	<u>5,883,729</u>
<u>\$3,312,969</u>	<u>\$123,534</u>	<u>\$6,326,236</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$243,144	\$721,593	\$13,386	\$978,123
Sales and use		1,823,037		1,823,037
Other taxes, penalties, and interest	48,759	1,018	21	49,798
Licenses and permits	85,327			85,327
Intergovernmental revenues:				
Federal funds - federal grants	33,615	75,000		108,615
State funds	514,833	419,230		934,063
Local funds	14,441			14,441
Fees, charges, and commissions for services		102,170		102,170
Fines and forfeitures	1,727	199,294		201,021
Use of money and property	10,158	59,712	1,924	71,794
Other revenues	3,393	16,470		19,863
Total revenues	<u>955,397</u>	<u>3,417,524</u>	<u>15,331</u>	<u>4,388,252</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Legislative	128,117			128,117
Judicial	189,559	202,902		392,461
Elections	18,469			18,469
Finance and administrative	109,086	34,917		144,003
Other	228,473	24,091	469	253,033
Public safety	123,889			123,889
Public works		3,413,172		3,413,172
Health and welfare	44,916	185,683		230,599
Culture and recreation				
Economic development and assistance	7,203			7,203
Debt service:				
Principal		41,304	15,000	56,304
Interest		6,152	2,025	8,177
Total expenditures	<u>849,712</u>	<u>3,908,221</u>	<u>17,494</u>	<u>4,775,427</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	105,685	(490,697)	(2,163)	(387,175)

(Continued)

The accompanying notes are an integral part of this statement.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>OTHER FINANCING SOURCES (Uses)</u>				
Operating transfers in		\$1,565,000		\$1,565,000
Operating transfers out		(1,565,000)		(1,565,000)
Sale of assets	\$716	19,968		20,684
Total other financing sources (uses)	<u>716</u>	<u>19,968</u>	<u>NONE</u>	<u>20,684</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	106,401	(470,729)	(\$2,163)	(366,491)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>523,083</u>	<u>2,343,342</u>	<u>70,826</u>	<u>2,937,251</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$629,484</u>	<u>\$1,872,613</u>	<u>\$68,663</u>	<u>\$2,570,760</u>

(Concluded)

The accompanying notes are an integral part of this statement.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis and Actual)
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$243,000	\$243,144	\$144
Sales and use			
Other taxes, penalties, and interest	47,500	48,759	1,259
Licenses and permits	9,470	85,327	75,857
Intergovernmental revenues:			
Federal funds	32,115	33,615	1,500
State funds	529,315	514,833	(14,482)
Local funds	5,000	14,441	9,441
Fees, charges, and commissions for services	4,600		(4,600)
Fines and forfeitures		1,727	1,727
Use of money and property	9,500	10,158	658
Other revenues	1,000	3,393	2,393
Total revenues	<u>881,500</u>	<u>955,397</u>	<u>73,897</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	134,997	128,117	6,880
Judicial	202,522	189,559	12,963
Elections	23,546	18,469	5,077
Finance and administrative	126,900	109,086	17,814
Other	296,189	228,473	67,716
Public safety	187,127	123,889	63,238
Public works			
Health and welfare	46,439	44,916	1,523
Culture and recreation			
Economic development and assistance	22,246	7,203	15,043
Debt service:			
Principal			
Interest and bank charges			
Total expenditures	<u>1,039,966</u>	<u>849,712</u>	<u>190,254</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(158,466)	105,685	264,151

(Continued)

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$721,518	\$722,608	\$1,090
1,780,000	1,823,037	43,037
75,000	75,000	
393,569	404,230	10,661
60,000	15,000	(45,000)
74,000	85,420	11,420
18,000	16,750	(1,250)
58,825	59,096	271
11,819	13,421	1,602
<u>3,192,731</u>	<u>3,214,563</u>	<u>21,832</u>
9,915	16,125	(6,210)
47,500	34,917	12,583
24,091	24,091	
3,743,991	3,413,170	330,821
189,517	185,683	3,834
41,304	41,304	
6,152	6,152	
<u>4,062,470</u>	<u>3,721,442</u>	<u>341,028</u>
(869,739)	(506,879)	362,860

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis and Actual)
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>OTHER FINANCING SOURCES (Uses)</u>			
Operating transfers in			
Operating transfers out			
Sale of assets		716	716
Total other financing sources (uses)	NONE	716	716
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(158,466)	106,401	\$264,867
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	523,083	523,083	
<u>FUND BALANCES AT END OF YEAR</u>	\$364,617	\$629,484	\$264,867

(Concluded)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$1,565,000	\$1,565,000	
(1,565,000)	(1,565,000)	
	19,968	\$19,968
<u>NONE</u>	<u>19,968</u>	<u>19,968</u>
(869,739)	(486,911)	382,828
<u>2,345,079</u>	<u>2,345,079</u>	
<u>\$1,475,340</u>	<u>\$1,858,168</u>	<u>\$382,828</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$238,420	\$706,068	\$13,398	\$957,886
Sales and use		1,807,636		1,807,636
Other taxes, penalties, and interest	50,975	3,611	58	54,644
Licenses and permits	62,657			62,657
Intergovernmental revenues:				
Federal funds	32,160	25,000		57,160
State funds	494,010	952,234		1,446,244
Fees, charges, and commissions for services		200,178		200,178
Fines and forfeitures	2,392	134,996		137,388
Use of money and property	7,246	46,413	1,733	55,392
Other revenues	2,781	613,667		616,448
Total revenues	<u>890,641</u>	<u>4,489,803</u>	<u>15,189</u>	<u>5,395,633</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Legislative	128,592			128,592
Judicial	176,820	169,351		346,171
Elections	18,180			18,180
Finance and administrative	112,455	46,320		158,775
Other	227,713	24,644	468	252,825
Public safety	142,904			142,904
Public works		2,850,968		2,850,968
Health and welfare	49,981	73,676		123,657
Culture and recreation				
Economic development and assistance	9,700	73,510		83,210
Debt service:				
Principal		324,596	10,000	334,596
Interest		12,012	3,150	15,162
Total expenditures	<u>866,345</u>	<u>3,575,077</u>	<u>13,618</u>	<u>4,455,040</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>\$24,296</u>	<u>\$914,726</u>	<u>\$1,571</u>	<u>\$940,593</u>

(Continued)

The accompanying notes are an integral part of this statement.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>OTHER FINANCING SOURCES (Uses)</u>				
Operating transfers in		\$1,269,000		\$1,269,000
Operating transfers out		(1,269,000)		(1,269,000)
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	\$24,296	914,726	\$1,571	940,593
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>498,787</u>	<u>1,428,616</u>	<u>69,255</u>	<u>1,996,658</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$523,083</u>	<u>\$2,343,342</u>	<u>\$70,826</u>	<u>\$2,937,251</u>

(Concluded)

The accompanying notes are an integral part of this statement.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis and Actual)
 For the Year Ended December 31, 1994

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$238,014	\$238,420	\$406
Sales and use			
Other taxes, penalties, and interest	101,384	50,975	(50,409)
Licenses and permits	9,000	62,657	53,657
Intergovernmental revenues:			
Federal funds - federal grants	25,500	32,160	6,660
State funds	477,000	494,010	17,010
Local funds	5,000		(5,000)
Fees, charges, and commissions for services	2,400		(2,400)
Fines and forfeitures		2,392	2,392
Use of money and property	3,800	7,246	3,446
Other revenues	4,800	2,781	(2,019)
Total revenues	<u>866,898</u>	<u>890,641</u>	<u>23,743</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	142,800	128,592	14,208
Judicial	195,018	176,820	18,198
Elections	23,906	18,180	5,726
Finance and administrative	119,286	112,455	6,831
Other	287,642	227,713	59,929
Public safety	156,627	142,904	13,723
Public works			
Health and welfare	51,584	49,981	1,603
Culture and recreation	500		500
Economic development and assistance	6,410	9,700	(3,290)
Debt service			
Total expenditures	<u>983,773</u>	<u>866,345</u>	<u>117,428</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>(\$116,875)</u>	<u>\$24,296</u>	<u>\$141,171</u>

(Continued)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$705,952	\$709,679	\$3,727
1,750,000	1,807,636	57,636
25,000	25,000	
968,144	952,234	(15,910)
180,060	187,918	7,858
23,270	12,260	(11,010)
40,000	45,835	5,835
588,748	612,092	23,344
<u>4,281,174</u>	<u>4,352,654</u>	<u>71,480</u>
14,000	11,075	2,925
71,655	69,975	1,680
950	989	(39)
3,212,906	2,924,478	288,428
169,500	73,676	95,824
<u>336,609</u>	<u>336,609</u>	
<u>3,805,620</u>	<u>3,416,802</u>	<u>388,818</u>
\$475,554	\$935,852	\$460,298

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP Basis and Actual)
 For the Year Ended December 31, 1994

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>OTHER FINANCING SOURCES (Uses)</u>			
Operating transfers in			
Operating transfers out			
Total other financing sources (uses)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(116,875)	24,296	141,171
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>498,787</u>	<u>498,787</u>	
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$381,912</u>	<u>\$523,083</u>	<u>\$141,171</u>

(Concluded)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
1,269,000	1,269,000	
<u>(1,269,000)</u>	<u>(1,269,000)</u>	
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
475,554	935,852	460,298
<u>1,409,228</u>	<u>1,409,228</u>	
<u>\$1,884,782</u>	<u>\$2,345,080</u>	<u>\$460,298</u>

SABINE PARISH POLICE JURY
Many, Louisiana

Notes to the Financial Statements
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994

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, 1996.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants. In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which potential component units should be considered part of the Sabine Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

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 Notes to the Financial Statements
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2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria</u>
Sabine Parish Library	December 31	1 and 3
Sabine Parish Tourist and Recreation Commission	June 30	1 and 3
Fire Protection District No. 1 of Sabine Parish, Wards 1 and 2	December 31	1 and 3
Fire Protection District No. 1 of Sabine Parish, Wards 3 and 4	December 31	1 and 3
Sabine Parish Waterworks District No. 1	September 30	1 and 3
Ebarb Waterworks District	December 31	1 and 3
North Sabine Fire Protection District	June 30	1 and 3
Ebarb Gas Utility District	December 31	1 and 3
Fisher-Florien Sewer District	December 31	1 and 3
South Toledo Bend Waterworks District	December 31	1 and 3
Sabine Parish Communication District	December 31	1 and 3
Sabine Parish Sheriff	June 30	2 and 3
Sabine Parish Assessor	December 31	2 and 3
Sabine Parish Clerk of Court	June 30	2 and 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

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Notes to the Financial Statements
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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 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).

Considered in the determination of potential component units of the reporting entity were the School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Sabine Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Sabine Parish Police Jury.

C. 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.

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Notes to the Financial Statements
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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.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases (i.e., expenditures 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 47:1993 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.

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

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

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

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

E. 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.

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 Notes to the Financial Statements
 (Continued)

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:

	<u>Year Ended December 31,</u>	
	<u>1995</u>	<u>1994</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	(\$486,911)	\$935,850
Fund not budgeted	<u>16,180</u>	<u>(21,126)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>(\$470,729)</u>	<u>\$914,726</u>

F. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

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

H. 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.

SABINE PARISH POLICE JURY
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Notes to the Financial Statements
(Continued)

I. 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 immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

J. COMPENSATED ABSENCES

Employees of the police jury earn 5 to 20 days of vacation leave and 12 days of sick leave each year, depending on their length of service. Vacation leave 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 C60, 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.

K. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

SABINE PARISH POLICE JURY
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Notes to the Financial Statements
(Continued)

L. 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.

M. 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, 1984, was renewed during 1994, and will expire on July 31, 2004. Delinquencies and July taxes would be remitted to the jury after July 31, 2004.

N. 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.

O. 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.

SABINE PARISH POLICE JURY
 Many, Louisiana
 Notes to the Financial Statements
 (Continued)

2. FUND DEFICITS

These individual funds have a deficit in the unreserved/undesignated fund equity as follows:

Fund	December 31,	
	1995	1994
Special Revenue Funds:		
Transportation		\$24,479
Criminal Court Fund		1,738
Witness Fee	\$7,460	8,085
Road District No. 9	30,055	
Road District No. 16	19,798	
Road District No. 20	3,628	

The police jury intends to eliminate the deficit in the Witness Fee Fund by requesting that the district judges increase the court costs for services provided by this fund. Deficits in the other funds will be eliminated through a reduction in expenditures.

3. EXPENDITURES - ACTUAL AND BUDGET

These individual funds have unfavorable expenditure variances as follows:

Fund	Unfavorable Variances December 31,	
	1995	1994
Transportation		\$55,468
Witness Fee	\$6,210	
Road District No. 9	29,935	
Road District No. 16	1,252	
Road District No. 18	2,471	3,954
Road District No. 20	3,588	1,497

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 Notes to the Financial Statements
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4. LEVIED TAXES

	Millage		Expiration Date	
	Authorized	Levied		
		1995	1994	
Parishwide taxes:				
General maintenance	4.00	4.27	4.25	Statutory
Health unit maintenance	2.00	2.01	2.00	2001
District taxes:				
Road District No. 15 - debt service	Variable	1.90	1.75	1995
Road District No. 1 - building and maintenance	10.00	12.41	12.09	1996
Road District No. 4 - building and maintenance	12.28	12.56	12.28	2001
Road District No. 9 - building and maintenance	10.00	10.77	10.77	1998
Road District No. 11 - building and maintenance	12.00	14.55	13.75	1998
Road District No. 15 - building and maintenance	10.00	11.04	10.66	1996
Road District No. 16 - building and maintenance	10.00	10.11	10.11	1998
Road District No. 17 - building and maintenance	10.00	10.21	10.21	1998
Road District No. 18 - building and maintenance	10.00	10.16	10.11	1998
Road District No. 19 - building and maintenance	10.00	11.68	11.56	1996
Road District No. 20 - building and maintenance	10.00	10.90	10.84	1998

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

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 Many, Louisiana
 Notes to the Financial Statements
 (Continued)

5. CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash (book balances) totaling \$1,417,030, 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 \$1,602,646 are adequately secured by \$100,000 of federal deposit insurance (GASB Category 1), and \$1,502,646 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category 3).

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

6. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Taxes:				
Ad valorem	\$229,823	\$680,608	\$12,647	\$923,078
Sales and use		29,446		29,446
Other taxes, licenses	842			842
Licenses and permits	4,267			4,267
Intergovernmental revenues:				
Federal	5,277			5,277
State	142,766	82,648		225,414
Other	100	4,722		4,822
Total	<u>\$383,074</u>	<u>\$797,424</u>	<u>\$12,647</u>	<u>\$1,193,145</u>

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 Notes to the Financial Statements
 (Continued)

7. FIXED ASSETS

The following is a schedule of changes in general fixed assets for the year ended December 31, 1995:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment and Furniture</u>	<u>Total</u>
Balance at Beginning of Year	\$230,621	\$1,246,389	\$1,676,910	\$3,153,920
Additions	69,826	20,549	226,072	316,447
Deductions			(157,398)	(157,398)
Balance at End of Year	<u>\$300,447</u>	<u>\$1,266,938</u>	<u>\$1,745,584</u>	<u>\$3,312,969</u>

At December 31, 1995, \$3,176,320 or 95.88 per cent of the fixed assets are stated at actual historical cost and \$136,649 or 4.12 per cent are stated at estimated historical cost.

Prior to December 31, 1993, the police jury had not maintained a record of general fixed assets; therefore, the accompanying notes to the financial statements do not include disclosures relating to the changes in the general fixed assets for the year ended December 31, 1994.

7. 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 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 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 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.

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 Notes to the Financial Statements
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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 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.0 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 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$73,642, \$77,130, and \$84,805, respectively, equal to the required contributions for each year.

8. COMPENSATED ABSENCES

Police jury employees and employees of the Department of Elections and Registration, paid in part by the police jury, have accumulated and vested \$25,908 of employee leave benefits, which were computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term debt account group.

9. INSTALLMENT PURCHASES

The Sabine Parish Police Jury has entered into an installment purchase agreements with the Sabine State Bank and Trust Company, for the purchase of road maintenance equipment for the road district special revenue funds. The following is a summary of the special revenue funds installment purchase transactions for the two years ended December 31, 1995:

	Road District No. 19
	<u> </u>
Balance, December 31, 1993	\$5,508
Deductions:	
1994	(3,811)
1995	<u>(1,697)</u>
Balance, December 31, 1995	<u> </u> <u>NONE</u>

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 Notes to the Financial Statements
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The installment purchase agreement contains a non-appropriation exculpatory clause that allows for cancellation if the police jury does not make an appropriation for their continuation during any fiscal period. The liability for installment purchases is reflected in the general fixed asset account group.

10. 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, 1994, the police jury had the following lease agreements:

Associates Commercial Corporation for the lease of a 1993 Mack Truck in the amount of \$58,966, dated August 19, 1993, requiring 36 monthly payments of \$1,769. The debt is payable from the Sales Tax - Special Revenue Fund.

Caterpillar Financial Services for the lease of a CAT 12G Motor Grader in the amount of \$106,075, dated February 22, 1994, requiring 60 monthly payments of \$2,041. The debt is payable from the Road District No. 17 - Special Revenue Fund.

The following is a schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments:

<u>Year Ended December 31,</u>	
1996	\$36,872
1997	24,486
1998	24,486
1999	<u>4,082</u>
Total minimum lease payments	89,926
Less - amount representing interest	<u>(7,300)</u>
Present value of net minimum lease payments	<u><u>\$82,626</u></u>

11. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the two years ended December 31, 1995:

SABINE PARISH POLICE JURY
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 Notes to the Financial Statements
 (Continued)

	<u>Bonds</u>	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Installment Purchases</u>	<u>Total</u>
Long-Term Debt Payable at December 31, 1993	\$40,000	\$17,116	\$208,829	\$5,508	\$271,453
Additions:					
1994		33,852	106,075		139,927
1995		32,125			32,125
Deductions:					
1994	(10,000)	(31,818)	(192,672)	(3,811)	(238,301)
1995	(15,000)	(25,367)	(39,606)	(1,697)	(81,670)
Long-Term Debt Payable at December 31, 1995	<u>\$15,000</u>	<u>\$25,908</u>	<u>\$82,626</u>	<u>NONE</u>	<u>\$123,534</u>

The police jury has one outstanding issue of general obligation bonds at December 31, 1995. The issue, dated April 1, 1981, in the amount of \$150,000, is for the purpose of maintaining, improving, and constructing public roads, highways, and bridges in Road District No. 15, Ward 5. The remaining principal (\$15,000) is due in an annual installment of \$15,000 on April 1, 1996, with interest of 9 per cent per annum. Debt retirement payments as made from the Road District No. 15 Bond Debt Service Fund.

As shown on Statement A, \$15,850 is reserved in the Road District No. 15 Bond Debt Service Fund to service future general obligation bond debt requirements. The annual requirements to amortize all bonds outstanding at December 31, 1995, including interest of \$675, as follows:

<u>Year Ending December 31,</u>	
1996	<u>\$15,675</u>

12. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 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, 1995:

Balance due, January 1, 1994	\$19,388
Amount due for 1994	NONE
Remitted during 1994	<u>(19,388)</u>
Balance due, December 31, 1994	NONE
Amount due for 1995	<u>14,441</u>
Balance due, December 31, 1995	<u>\$14,441</u>

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 Notes to the Financial Statements
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13. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1995, are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$14,441	
Sales Tax Fund	240,411	
Witness Fee Fund		\$8,485
Road District Maintenance Funds:		
No. 11		94,363
No. 15		22,707
No. 16		68,227
No. 18		34,754
No. 20		11,875
Criminal Court Fund		\$14,441
Totals	<u>\$254,852</u>	<u>\$254,852</u>

14. LITIGATION

At December 31, 1995, 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.

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 Notes to the Financial Statements
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15. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1995, follows:

Balance, January 1, 1994	\$806,126
Received	2,773,000
Issued	<u>(2,890,056)</u>
Balance, December 31, 1994	689,070
Received	2,676,000
Issued	<u>(2,635,902)</u>
Balance, December 31, 1995	<u><u>\$729,168</u></u>

16. LANDFILL

On April 29, 1994, 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.

SABINE PARISH POLICE JURY
Many, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1995

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 48:751-760.

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

CRIMINAL COURT FUND -- created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, 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, 1984, was renewed during 1994, and will expire on July 31, 2004. Delinquencies and July taxes would be remitted to the jury after July 31, 2004.

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

COMMUNITY DEVELOPMENT BLOCK GRANT -- accounts for the operations of the low income housing rehabilitation program. Financing is provided by a grant from the United States Department of Housing and Urban Development through the Louisiana Division of Administration - Block Grant Section.

ARMY RECREATION ROAD GRANT -- accounts for maintenance costs of the access road to the military recreational complex located on Toledo Bend Lake. Financing is provided by a grant from the United States Department of Defense through the Fort Polk Military Base.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	<u>PARISH TRANSPORTATION</u>	<u>ROAD DISTRICTS</u>	<u>CRIMINAL COURT</u>	<u>HEALTH UNIT</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$69,240	\$103,364	\$26,957	\$267,078
Receivables	20,954	624,509	\$3,672	117,793
Interfund receivables				
TOTAL ASSETS	<u>\$90,194</u>	<u>\$727,873</u>	<u>\$30,629</u>	<u>\$384,871</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$7,368	\$33,212	\$1,746	\$3,141
Interfund payables		231,926	14,441	
Total liabilities	<u>7,368</u>	<u>265,138</u>	<u>16,187</u>	<u>3,141</u>
Fund Equity - fund balances (deficit) - unreserved:				
Designated for equipment replacement				
Undesignated	82,826	462,735	14,442	381,730
Total Fund Equity	<u>82,826</u>	<u>462,735</u>	<u>14,442</u>	<u>381,730</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$90,194</u>	<u>\$727,873</u>	<u>\$30,629</u>	<u>\$384,871</u>

<u>SALES TAX</u>	<u>WITNESS FEES</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>ARMY RECREATION ROAD GRANT</u>	<u>TOTAL</u>
\$543,152			\$125,471	\$1,135,262
29,446	\$1,050			797,424
240,411				240,411
<u>\$813,009</u>	<u>\$1,050</u>	<u>NONE</u>	<u>\$125,471</u>	<u>\$2,173,097</u>
\$140	\$25			\$45,632
	8,485			254,852
<u>140</u>	<u>8,510</u>	<u>NONE</u>	<u>NONE</u>	<u>300,484</u>
440,627				440,627
372,242	(7,460)		\$125,471	1,431,986
812,869	(7,460)	NONE	125,471	1,872,613
<u>\$813,009</u>	<u>\$1,050</u>	<u>NONE</u>	<u>\$125,471</u>	<u>\$2,173,097</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>PARISH TRANSPORTATION</u>	<u>ROAD DISTRICTS</u>	<u>CRIMINAL COURT</u>	<u>HEALTH UNIT</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem		\$607,186		\$114,407
Sales and use				
Other taxes, penalties, and interest		858		160
Intergovernmental revenues:				
Federal funds				
State funds	\$277,362	77,097		\$64,771
Fees, charges, and commissions for services				
Fines and forfeitures			\$199,294	
Use of money and property	620	24,603	614	9,274
Other revenues		12,989	3,049	
Total revenues	<u>277,982</u>	<u>722,733</u>	<u>202,957</u>	<u>188,612</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Judicial			186,777	
Finance and administrative				
Other		20,943		3,148
Public works	1,230,412	1,643,996		
Health and welfare				185,683
Economic development and assistance				
Debt service:				
Principal	19,991	21,313		
Interest	1,242	4,910		
Total expenditures	<u>1,251,645</u>	<u>1,691,162</u>	<u>186,777</u>	<u>188,831</u>

(Continued)

<u>SALES TAX</u>	<u>WITNESS FEES</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>ARMY RECREATION ROAD GRANT</u>	<u>TOTAL</u>
				\$721,593
\$1,823,037				1,823,037
				1,018
			\$75,000	75,000
85,420	\$16,750			419,230
				102,170
24,130				199,294
432			471	59,712
				16,470
<u>1,933,019</u>	<u>16,750</u>	<u>NONE</u>	<u>75,471</u>	<u>3,417,524</u>
	16,125			202,902
34,917				34,917
				24,091
538,764				3,413,172
				185,683
				41,304
				6,152
<u>573,681</u>	<u>16,125</u>	<u>NONE</u>	<u>NONE</u>	<u>3,908,221</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>PARISH TRANSPORTATION</u>	<u>ROAD DISTRICTS</u>	<u>CRIMINAL COURT</u>	<u>HEALTH UNIT</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(\$973,663)	(\$968,429)	\$16,180	(\$219)
<u>OTHER FINANCING SOURCES (Uses)</u>				
Operating transfers in	\$1,061,000	\$504,000		
Operating transfers out				
Sale of assets	19,968			
Total other financing sources (uses)	<u>1,080,968</u>	<u>504,000</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	107,305	(464,429)	\$16,180	(\$219)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>(24,479)</u>	<u>927,164</u>	<u>(1,738)</u>	<u>381,949</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$82,826</u>	<u>\$462,735</u>	<u>\$14,442</u>	<u>\$381,730</u>

(Concluded)

<u>SALES TAX</u>	<u>WITNESS FEES</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>ARMY RECREATION ROAD GRANT</u>	<u>TOTAL</u>
\$1,359,338	\$625	NONE	\$75,471	(\$490,697)
				\$1,565,000
(\$1,565,000)				(1,565,000)
<u>(1,565,000)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>19,968</u>
				<u>19,968</u>
(205,662)	\$625	NONE	\$75,471	(470,729)
<u>1,018,531</u>	<u>(8,085)</u>	<u>NONE</u>	<u>50,000</u>	<u>2,343,342</u>
<u>\$812,869</u>	<u>(\$7,460)</u>	<u>NONE</u>	<u>\$125,471</u>	<u>\$1,872,613</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

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

	<u>PARISH TRANSPORTATION</u>	<u>ROAD DISTRICTS</u>	<u>CRIMINAL COURT</u>	<u>HEALTH UNIT</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem		\$594,047		\$112,021
Sales and use				
Other taxes, penalties, and interest		3,427		184
Intergovernmental revenues:				
Federal funds - federal grants				
State funds:				
Parish transportation funds	\$731,657			
State revenue sharing		79,153		14,704
Other	20,000			8,150
Fees, charges, and commissions for services				
Fines and forfeitures			\$134,996	
Use of money and property	2,304	15,506	578	7,870
Other revenues		36,088	1,576	
Total revenues	<u>753,961</u>	<u>728,221</u>	<u>137,150</u>	<u>142,929</u>
<u>EXPENDITURES</u>				
Current:				
General government:				
Judicial			158,276	
Finance and administrative				
Other		20,727		3,917
Public works	1,281,924	832,745		
Health and welfare				73,676
Economic development and assistance				
Debt service:				
Principal	18,946	17,771		
Interest	2,287	4,755		
Total expenditures	<u>1,303,157</u>	<u>875,998</u>	<u>158,276</u>	<u>77,593</u>

(Continued)

<u>SALES TAX</u>	<u>WITNESS FEES</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>ARMY RECREATION ROAD GRANT</u>	<u>TOTAL</u>
				\$706,068
\$1,807,636				1,807,636
				3,611
			\$25,000	25,000
				731,657
				93,857
60		\$73,510	25,000	126,720
187,918	\$12,260			200,178
				134,996
20,155				46,413
576,003				613,667
<u>2,591,772</u>	<u>12,260</u>	<u>73,510</u>	<u>50,000</u>	<u>4,489,803</u>
	11,075			169,351
46,320				46,320
				24,644
736,299				2,850,968
				73,676
		73,510		73,510
287,879				324,596
4,970				12,012
<u>1,075,468</u>	<u>11,075</u>	<u>73,510</u>	<u>NONE</u>	<u>3,575,077</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

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

	<u>PARISH TRANSPORTATION</u>	<u>ROAD DISTRICTS</u>	<u>CRIMINAL COURT</u>	<u>HEALTH UNIT</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(549,196)	(\$147,777)	(\$21,126)	\$65,336
<u>OTHER FINANCING SOURCES (Uses)</u>				
Operating transfers in	870,000	399,000		
Operating transfers out	(399,000)			
Total other financing sources (uses)	<u>471,000</u>	<u>399,000</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	(78,196)	251,223	(21,126)	65,336
<u>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</u>	<u>53,717</u>	<u>675,941</u>	<u>19,388</u>	<u>31,613</u>
<u>FUND BALANCES (Deficit) AT END OF YEAR</u>	<u>(\$24,479)</u>	<u>\$927,164</u>	<u>(\$1,738)</u>	<u>\$381,949</u>

(Concluded)

<u>SALES TAX</u>	<u>WITNESS FEES</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>ARMY RECREATION ROAD GRANT</u>	<u>TOTAL</u>
\$1,516,304	\$1,185	NONE	\$50,000	\$914,726
<u>(870,000)</u>				1,269,000
<u>(870,000)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(1,269,000)</u>
646,304	1,185	NONE	50,000	914,726
<u>372,227</u>	<u>(9,270)</u>	<u>NONE</u>	<u>NONE</u>	<u>1,143,616</u>
<u>\$1,018,531</u>	<u>(\$8,085)</u>	<u>NONE</u>	<u>\$50,000</u>	<u>\$2,343,342</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - ROAD DISTRICT FUNDS

Combining Balance Sheet, December 31, 1995

	<u>No. 1</u>	<u>No. 4</u>	<u>No. 9</u>	<u>No. 11</u>	<u>No. 15</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$8,552	\$461		\$34,701	
Receivables	<u>37,795</u>	<u>30,025</u>	<u>\$66,643</u>	<u>14,937</u>	<u>\$81,555</u>
TOTAL ASSETS	<u>\$46,347</u>	<u>\$30,486</u>	<u>\$66,643</u>	<u>\$49,638</u>	<u>\$81,555</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$3,664	\$1,864	\$2,335	\$586	\$3,590
Interfund payable			94,363		22,707
Total liabilities	<u>3,664</u>	<u>1,864</u>	<u>96,698</u>	<u>586</u>	<u>26,297</u>
Fund Equity - fund balances (deficit) - unreserved - undesignated	<u>42,683</u>	<u>28,622</u>	<u>(30,055)</u>	<u>49,052</u>	<u>55,258</u>
Total Fund Equity	<u>42,683</u>	<u>28,622</u>	<u>(30,055)</u>	<u>49,052</u>	<u>55,258</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$46,347</u>	<u>\$30,486</u>	<u>\$66,643</u>	<u>\$49,638</u>	<u>\$81,555</u>

<u>No. 16</u>	<u>No. 17</u>	<u>No. 18</u>	<u>No. 19</u>	<u>No. 20</u>	<u>TOTAL</u>
	\$7,160		\$52,490		\$103,364
<u>\$50,775</u>	<u>206,636</u>	<u>\$91,393</u>	<u>35,315</u>	<u>\$9,435</u>	<u>624,509</u>
<u>\$50,775</u>	<u>\$213,796</u>	<u>\$91,393</u>	<u>\$87,805</u>	<u>\$9,435</u>	<u>\$727,873</u>
\$2,346	\$7,068	\$9,149	\$1,422	\$1,188	\$33,212
<u>68,227</u>		<u>34,754</u>		<u>11,875</u>	<u>231,926</u>
<u>70,573</u>	<u>7,068</u>	<u>43,903</u>	<u>1,422</u>	<u>13,063</u>	<u>265,138</u>
<u>(19,798)</u>	<u>206,728</u>	<u>47,490</u>	<u>86,383</u>	<u>(3,628)</u>	<u>462,735</u>
<u>(19,798)</u>	<u>206,728</u>	<u>47,490</u>	<u>86,383</u>	<u>(3,628)</u>	<u>462,735</u>
<u>\$50,775</u>	<u>\$213,796</u>	<u>\$91,393</u>	<u>\$87,805</u>	<u>\$9,435</u>	<u>\$727,873</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 SPECIAL REVENUE FUNDS - ROAD DISTRICT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>No. 1</u>	<u>No. 4</u>	<u>No. 9</u>	<u>No. 11</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$36,573	\$28,598	\$64,530	\$13,563
Other taxes, penalties, and interest	63	52	126	41
Intergovernmental revenues - state funds - state revenue sharing	6,236	4,836	9,798	2,647
Use of money and property	1,783	1,114	1,221	2,020
Other revenues	250		1,680	1,608
Total revenues	<u>44,905</u>	<u>34,600</u>	<u>77,355</u>	<u>19,879</u>
<u>EXPENDITURES</u>				
Current:				
General government - other	1,242	973	2,294	480
Public works	101,010	76,647	219,253	45,925
Debt service:				
Principal				
Interest				
Total expenditures	<u>102,252</u>	<u>77,620</u>	<u>221,547</u>	<u>46,405</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(57,347)	(43,020)	(144,192)	(26,526)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(21,347)	(7,020)	(108,192)	9,474
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>64,030</u>	<u>35,642</u>	<u>78,137</u>	<u>39,578</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$42,683</u>	<u>\$28,622</u>	<u>(\$30,055)</u>	<u>\$49,052</u>

<u>No. 15</u>	<u>No. 16</u>	<u>No. 17</u>	<u>No. 18</u>	<u>No. 19</u>	<u>No. 20</u>	<u>TOTAL</u>
\$77,792 122	\$51,624 59	\$201,998 249	\$90,392 38	\$33,364 104	\$8,752 4	\$607,186 858
12,504 4,412	5,174 1,015 5,158	21,241 8,190 1,543	7,645 1,925	4,955 2,433 2,750	2,061 490	77,097 24,603 12,989
<u>94,830</u>	<u>63,030</u>	<u>233,221</u>	<u>100,000</u>	<u>43,606</u>	<u>11,307</u>	<u>722,733</u>
2,713 264,332	1,767 164,083	6,931 406,280	3,101 208,671	1,150 101,229	292 56,566	20,943 1,643,996
		19,615 4,871		1,698 39		21,313 4,910
<u>267,045</u>	<u>165,850</u>	<u>437,697</u>	<u>211,772</u>	<u>104,116</u>	<u>56,858</u>	<u>1,691,162</u>
(172,215)	(102,820)	(204,476)	(111,772)	(60,510)	(45,551)	(968,429)
<u>72,000</u>	<u>36,000</u>	<u>72,000</u>	<u>72,000</u>	<u>72,000</u>	<u>36,000</u>	<u>504,000</u>
(100,215)	(66,820)	(132,476)	(39,772)	11,490	(9,551)	(464,429)
<u>155,473</u>	<u>47,022</u>	<u>339,204</u>	<u>87,262</u>	<u>74,893</u>	<u>5,923</u>	<u>927,164</u>
<u>\$55,258</u>	<u>(\$19,798)</u>	<u>\$206,728</u>	<u>\$47,490</u>	<u>\$86,383</u>	<u>(\$3,628)</u>	<u>\$462,735</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 SPECIAL REVENUE FUNDS - ROAD DISTRICT FUNDS

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

	<u>No. 1</u>	<u>No. 4</u>	<u>No. 9</u>	<u>No. 11</u>
REVENUES:				
Taxes:				
Ad valorem	\$36,602	\$27,876	\$60,184	\$13,564
Other taxes, penalties, and interest	391	326	311	344
Intergovernmental revenues - state funds - state revenue sharing	6,351	4,493	10,268	2,449
Use of money and property	1,108	416	730	512
Other revenues			6,794	2,562
Total revenues	<u>44,452</u>	<u>33,111</u>	<u>78,287</u>	<u>19,431</u>
EXPENDITURES				
Current:				
General government - other	1,273	989	2,062	506
Public works	51,297	41,343	62,926	17,820
Debt service:				
Principal				
Interest				
Total expenditures	<u>52,570</u>	<u>42,332</u>	<u>64,988</u>	<u>18,326</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(8,118)	(9,221)	13,299	1,105
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	<u>28,500</u>	<u>28,500</u>	<u>28,500</u>	<u>28,500</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	20,382	19,279	41,799	29,605
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>43,648</u>	<u>16,363</u>	<u>36,338</u>	<u>9,973</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$64,030</u>	<u>\$35,642</u>	<u>\$78,137</u>	<u>\$39,578</u>

<u>No. 15</u>	<u>No. 16</u>	<u>No. 17</u>	<u>No. 18</u>	<u>No. 19</u>	<u>No. 20</u>	<u>TOTAL</u>
\$78,010 375	\$49,682 274	\$197,278 342	\$87,855 309	\$34,298 433	\$8,698 322	\$594,047 3,427
11,695 3,335 504	5,241 182 10,944	22,654 6,821 12,362	8,098 1,359 2,216	5,711 906 706	2,193 137	79,153 15,506 36,088
<u>93,919</u>	<u>66,323</u>	<u>239,457</u>	<u>99,837</u>	<u>42,054</u>	<u>11,350</u>	<u>728,221</u>
2,721 137,475	1,724 54,546	6,872 255,752	3,087 129,237	1,189 47,452	304 34,897	20,727 832,745
		13,960 4,405		3,811 350		17,771 4,755
<u>140,196</u>	<u>56,270</u>	<u>280,989</u>	<u>132,324</u>	<u>52,802</u>	<u>35,201</u>	<u>875,998</u>
(46,277)	10,053	(41,532)	(32,487)	(10,748)	(23,851)	(147,777)
<u>57,000</u>	<u>28,500</u>	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>	<u>28,500</u>	<u>399,000</u>
10,723	38,553	15,468	24,513	46,252	4,649	251,223
<u>144,750</u>	<u>8,469</u>	<u>323,736</u>	<u>62,749</u>	<u>28,641</u>	<u>1,274</u>	<u>675,941</u>
<u>\$155,473</u>	<u>\$47,022</u>	<u>\$339,204</u>	<u>\$87,262</u>	<u>\$74,893</u>	<u>\$5,923</u>	<u>\$927,164</u>

SABINE PARISH POLICE JURY
Many, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1995

DEBT SERVICE FUNDS

INDUSTRIAL DISTRICT NO. 1 FUND -- used to account for the accumulation of monies to pay a bond issue for construction of an industrial plant in Many, Louisiana, until February 11, 1988, when the police jury sold the industrial district plant to a private concern. These bonds were financed by revenues from the lease of the building and interest income from time deposits. The private concern places sufficient funds in escrow to call all outstanding bonds. This transaction released the jury from its bonded indebtedness resulting from the industrial district.

ROAD DISTRICT NO. 15 BOND FUND -- used to account for the accumulation of monies to pay the road district bond issue. The bonds were issued to construct roads and bridges and purchase road equipment. The bond issue is financed by a special ad valorem property tax levy on property within the territorial limits of the road district.

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Balance Sheet, December 31, 1995

	INDUSTRIAL DISTRICT NO. 1	ROAD DISTRICT NO. 15 BOND	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$52,813	\$3,667	\$56,480
Receivables		12,647	12,647
	<u>\$52,813</u>	<u>\$16,314</u>	<u>\$69,127</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	NONE	\$464	\$464
Fund Equity - fund balances:			
Reserved for debt service		15,850	15,850
Unreserved - undesignated	\$52,813		52,813
Total Fund Equity	<u>52,813</u>	<u>15,850</u>	<u>68,663</u>
	<u>\$52,813</u>	<u>\$16,314</u>	<u>\$69,127</u>
TOTAL LIABILITIES AND FUND EQUITY			

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	INDUSTRIAL DISTRICT NO. 1	ROAD DISTRICT NO. 15 BOND	TOTAL
<u>REVENUES</u>			
Ad valorem taxes		\$13,386	\$13,386
Other taxes, penalties, and interest		21	21
Use of money and property	\$1,686	238	1,924
Total revenues	<u>1,686</u>	<u>13,645</u>	<u>15,331</u>
<u>EXPENDITURES</u>			
Current:			
General government - other		469	469
Debt service:			
Principal		15,000	15,000
Interest		2,025	2,025
Total expenditures		<u>17,494</u>	<u>17,494</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	1,686	(3,849)	(2,163)
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>\$51,127</u>	<u>\$19,699</u>	<u>70,826</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$52,813</u>	<u>\$15,850</u>	<u>\$68,663</u>

SABINE PARISH POLICE JURY
 Many, Louisiana
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

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

	INDUSTRIAL DISTRICT NO. 1	ROAD DISTRICT NO. 15 BOND	TOTAL
<u>REVENUES</u>			
Ad valorem taxes		\$13,398	\$13,398
Other taxes, penalties, and interest		58	58
Use of money and property	\$1,435	298	1,733
Total revenues	<u>1,435</u>	<u>13,754</u>	<u>15,189</u>
<u>EXPENDITURES</u>			
Current:			
General government - other		468	468
Debt service:			
Principal		10,000	10,000
Interest		3,150	3,150
Total expenditures		<u>13,618</u>	<u>13,618</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	1,435	136	1,571
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>49,692</u>	<u>19,563</u>	<u>69,255</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$51,127</u>	<u>\$19,699</u>	<u>\$70,826</u>

SABINE PARISH POLICE JURY
Many, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

For the Two Years Ended December 31, 1995

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 \$800 per month.

SABINE PARISH POLICE JURY
Many, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

For the Two Years Ended December 31, 1995

COMPENSATION PAID POLICE JURORS

	For the Year Ended December 31,	
	1995	1994
Alford, Oscar		\$7,760
Ezernack, Albert J., Jr.	\$3,897	
McDonald, Jerry	10,732	9,600
McNeely, Clyde	9,600	9,600
Moore, Argus	9,600	9,600
Pattison, Guffey Lynn	9,600	9,600
Powell, Marvin	5,600	9,600
Procell, Rebecca	9,600	9,600
Ruffin, William	9,600	9,600
Slay, J. Michael	9,600	1,523
Tarver, Mary Beth	9,668	10,800
	\$87,497	\$87,283
Total		

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

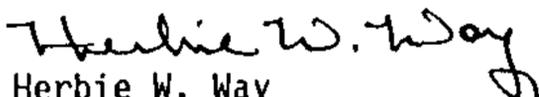
The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the primary government financial statements.

SABINE PARISH POLICE JURY
Many, Louisiana
Internal Control Report (Continued)

In planning and performing my audit of the financial statements, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Sabine Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Auditor's Report on Compliance With Laws
and Regulations Based Solely on an Audit of the
Primary Government Financial Statements**

SABINE PARISH POLICE JURY
Many, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 15, 1996.

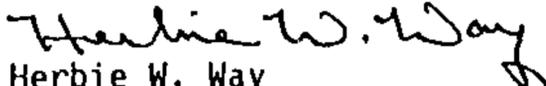
I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Sabine Parish Police Jury is the responsibility of the Sabine Parish Police Jury's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Sabine Parish Police Jury's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

In the prior audit for the two year period ending December 31, 1993, I reported findings relating to noncompliance with the maintenance of general fixed asset records. That finding has been resolved by management.

This report is intended for the information of the Sabine Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, *Audits of State and Local Governments*, the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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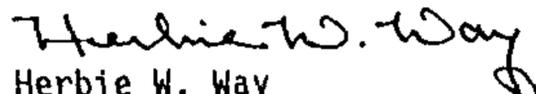
**Independent Auditor's Report on Schedule
of Federal Financial Assistance**

SABINE PARISH POLICE JURY
Many, Louisiana

I have audited the financial statements of the Sabine Parish Police jury for the two years ended December 31, 1995, and have issued my report thereon dated May 15, 1996. These financial statements are the responsibility of the police jury'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, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 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.

My audit was conducted for the purpose of forming an opinion on the financial statements of the Sabine Parish Police Jury, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

Sabine Parish Police Jury
 Schedule of Federal Financial Assistance
 For the Two Years Ended December 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES	
		1995	1994
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>			
Passed through Louisiana Department of Social Services: Food Stamps	10.551	2,635,902 *	\$2,890,056 *
State Administrative Matching Grants for Food Stamp Program	10.561	22,213	20,985
Total United States Department of Agriculture		2,658,115	2,911,041
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/Small Cities Program	14.219	NONE	73,510
<u>UNITED STATES FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	3,867	4,090
<u>UNITED STATES DEPARTMENT OF DEFENSE</u>			
Passed through Treasurer of the State of Louisiana - Military Installation Timber Sales and Receipts	NONE	7,515	7,085
Total Issues/Expenditures		\$2,669,496	\$2,995,726

* -Denotes Major Federal Financial Assistance Programs

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**Independent Auditor's Report on the Internal Control Structure Based
Solely on an Audit of the Primary Government Financial Statements
and the Additional Procedures Required by OMB Circular A-128**

SABINE PARISH POLICE JURY
Many, Louisiana

I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 15, 1996. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated May 15, 1996.

I conducted my audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit as of December 31, 1995, and for the years ended December 31, 1995 and 1994, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated May 15, 1996.

The management of the police jury, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

**SABINE PARISH POLICE JURY
Many, Louisiana
Federal Internal Control Report (Continued)**

with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls:

- Treasury/financing
- Budgeting and budgetary reporting
- Revenues/receivables
- Expenditures/payables
- Payroll/personnel
- Electronic data processing

Grant administration controls:

General requirements:

- Political activity
- Civil rights
- Cash management
- Administrative requirements (Common Rule)

Specific requirements:

- Types of services
- Eligibility
- Claims for advances and reimbursements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During 1995 and 1994, the police jury expended 98.74 percent and 96.47 percent, respectively, of its total federal financial assistance under major federal financial assistance programs.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

SABINE PARISH POLICE JURY
Many, Louisiana
Federal Internal Control Report (Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
May 15, 1996

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**Independent Auditor's Report on Compliance
With the General Requirements Applicable to
Federal Financial Assistance Programs**

SABINE PARISH POLICE JURY
Many, Louisiana

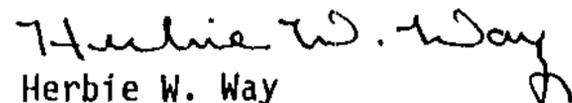
I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 15, 1996.

I have applied procedures to test the Sabine Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the two years ended December 31, 1995, applicable to the entity's federal financial assistance programs: political activity, civil rights, cash management, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

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**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

SABINE PARISH POLICE JURY
Many, Louisiana

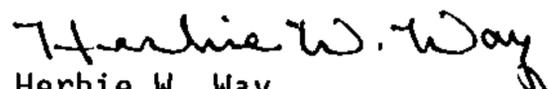
I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 15, 1996.

I have also audited the Sabine Parish Police Jury's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; and claims for advances and reimbursements; that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the two years ended December 31, 1995. The management of police jury of is responsible for compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs for the two years ended December 31, 1995.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

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**Independent Auditor's Report on Compliance
With Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

SABINE PARISH POLICE JURY
Many, Louisiana

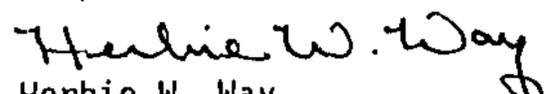
I have audited the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated May 15, 1996.

In connection with my audit of the financial statements of the Sabine Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sabine Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
May 15, 1996

HERBIE W. WAY
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Sabine Parish Police Jury
400 Courthouse
Many, LA 71449

In planning and performing my audit of the financial statements of the Sabine Parish Police Jury for the year ended December 31, 1995, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Sabine Parish Police Jury's internal control structure in my report dated May 15, 1996. This letter does not affect my report dated May 15, 1996, on the financial statements of the Sabine Parish Police Jury.

I will review the status of these comments during my next engagement. At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Herbie W. Way
Herbie W. Way
May 15, 1996

MANAGEMENT LETTER POINTS

1. **BUDGETS AND BUDGETARY REPORTING** -- The following individual funds have unfavorable expenditure variances in excess of five (5) percent:

Fund	December 31, 1995			
	Budget	Actual	Unfavorable Variance	
			Amount	Percent
Witness Fee Fund	\$9,915	\$16,125	\$6,210	38.51%
Road District No. 9	191,612	221,547	29,935	13.51%
Road District No. 20	53,269	56,857	3,588	6.31%

The police jury should monitor the activity during the year and when necessary, amend the originally adopted consolidated budget to reflect changes in operations.

2. **DEFICIT FUND BALANCES** -- The following funds had deficit fund balances in the unreserved/undesignated balances:

Fund	December 31	
	1995	1994
Parish Transportation Fund		\$24,479
Road District No. 9	\$30,055	
Road District No. 16	19,798	
Road District No. 20	3,628	
Witness Fee Fund	7,460	8,085
Criminal Court Fund		1,738

The police jury should monitor the activity during the year and when necessary, increase available revenues and/or reduce expenditures to ensure that a deficit is not incurred.

3. **PARISH TRANSPORTATION ACT** -- Louisiana Revised Statute (LSA-R.S.) 48:755 -- requires the police jury to adopt a system of administration to include the development of a capital improvement program on a selective basis. The parishwide capital improvement program shall list all projects to be constructed during the fiscal year. Each parish shall undertake a continuing study of the needs of the various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required and shall keep the information so developed up to date through a continuing annual needs study. Each parish shall develop a parishwide program of construction inclusive of parish roads within municipalities to be commenced the ensuing fiscal year, which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parishwide needs inclusive of parish roads within municipalities and shall include overlay projects. The program shall also list the projects which may reasonably be anticipated to be constructed in the following two years. All projects listed for the total three-year program shall be approved by the parish governing authority. The capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year

Sabine Parish Police Jury
Management Letter Points
For the Year Ended December 31, 1995

of the three-year plan. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan. The funds appropriated to each parish shall be used for the benefit of the parish as a whole and within the priority ranking for the parish. The most critical needs existing parishwide according to the priority ranking shall be met first. Funds shall not be expended in the parish until the parish has complied with the provisions of this Part.

A review of the system of administration relating to the parishwide capital improvements program for the period under audit, disclosed the following areas of concern:

- A. The police jury adopted the 1994-1996 parishwide program subsequent to December 31, 1994. LSA-R.S. 48:755(B)(1) requires the capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The police jury should have adopted this program prior to December 31, 1994.

The police jury did not adopt the required 1995-1997 parishwide program. LSA-R.S. 48:755(B)(1) requires the capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The police jury should have adopted this program prior to December 31, 1995.

Additionally, the Louisiana Attorney General's Office issued an opinion relative to LSA-R.S. 48:755, Attorney General's Opinion No. 96-30 dated 2/7/96, which expands on the requirements originally required by LSA-R.S. 48:755. A summary of the additional requirements include:

1. All road projects should be included in the capital improvement program, even if funding for the repair of those roads will come from parish or road district funds and not from Act funds.
2. All parish road construction, repair and replacement projects should be included within the capital improvement program, including repairs made with gravel and rock and patching done with hot mix by parish employees. The only exception to this requirement would be small projects the could be included within the 'parishwide selective maintenance program'.
3. Restrictions, as contained in LSA-R.S. 48:753 & 754, on the use of Act funds for only certain types of projects would not apply to projects that are funded with purely parish funds, even though such projects must be included within the system of administration

RECOMMENDATION -- Based on the above, the police jury review their current system of administration relating to LSA-R.S. 48:755 and where necessary, revise these procedures to ensure compliance with the existing requirements originally contained in Louisiana law and the expanded requirements contained in Attorney General's Opinion 96-30.

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4. CASH OVERDRAFTS -- The following funds overspent their available cash balances:

Fund	December 31	
	1995	1994
Witness Fees	\$8,485	\$7,980
Criminal Court Fund		2,427
Road District:		
No. 9	94,363	
No. 15	22,707	
No. 16	68,227	
No. 18	34,754	
No. 20	11,875	1,518
Total Overdrafts	<u>\$242,437</u>	<u>\$13,950</u>

These overdrafts have been recorded, in accordance with generally accepted accounting principles, as an interfund receivable/payable with the pooled (master) cash account.

RECOMMENDATION -- The police jury should monitor the cash balances to ensure than individual funds do not incur overdrafts.

5. **PUBLIC BID LAW** -- The police jury purchased several items where the purchase price was in excess of \$5,000, but less than \$10,000 without documenting in the bid file that at least (3) telephone and/or facsimile quotations has been received as required by Louisiana law.

There was no documentation in the minutes relating to the advertisement for gasoline and/or other motor fuels. The purchase of these items is still governed by the public bid law unless the jury can document that no useful purpose is served by bidding these items.

RECOMMENDATION -- The police jury should document the quotations obtained on the purchase of items that cost more than \$5,000 but less than \$10,000 by establishing a quote tabulation sheet which documents the vendors contacted, date contacted and the dollar amount of the quotation received, and filing this tabulation in the files, as required by Louisiana law. Additionally, I recommend that the police jury improve its documentation on items purchased through public bidding by including a copy of the advertisement in the bid file.

MANAGEMENTS'S RESPONSE -- In a letter dated May 30, 1996, the police jury provided assurances that the aforementioned recommendations would be implemented.