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TENNESSEE PARISH POLICE JURY
St. Joseph, Louisiana

**Primary Government Financial Statements
And Independent Auditor's Reports
As of December 31, 2009
With Supplemental Information Schedules**

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

Release date 9-19-09

**TENNESSEE PARISH POLICE JURY
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1500 S. GARDEN, FIVE
FLOORS, MEMPHIS, TENN.

JOHN W. HENNING, CHAIRMAN - 1967

INDEPENDENT AUDITOR'S REPORT

Texas Parish Police Jury
St. Joseph, Louisiana

We were engaged to audit the accompanying primary government financial statements of the Texas Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These primary government financial statements are the responsibility of the Texas Parish Police Jury management.

Detailed property records have not been maintained and certain prior year records and supporting data were not available for our audit. Therefore, we were not able to satisfy ourselves about the amounts at which the general fixed assets are recorded in the general fixed asset account group at December 31, 2000 (stated at \$3,400,000).

Because of the significance of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express an opinion on the financial statements referred to in the first paragraph.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 5, 2001, on our consideration of the Texas Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants.

The accompanying schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Texas Parish Police Jury.

Ferrybay, Louisiana
September 5, 2001

Switzer, Hopkins & Mange

**TOWNSHIP PARKS POLICE JURY
ST. JOSEPH, IOWA
ALL FUND TYPES AND ACCOUNT CATEGORIES**

COMBINED BALANCE SHEET, DECEMBER 31, 2009

	Governmental Fund Type		Account Overlay			Total (Administrative Code) 2009
	General Fund	Special Services Fund	Capital Projects Fund	General Fund Assets	General Fund Liab.	
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	770,499	1,778,942	94,401	-	-	2,643,842
Cash with interest	-	17,874	-	-	-	17,874
Receivables	53,489	48,079	-	-	-	101,568
Inventory receivables	-	-	-	-	-	-
Land, buildings and equipment	-	-	-	5,482,369	-	5,482,369
Other assets	-	-	-	-	-	-
Amount available by grant	-	-	-	-	177,475	177,475
Amount to be provided for retirement (principal long-term debt)	-	-	-	-	(1,285,858)	(1,285,858)
TOTAL ASSETS AND OTHER DEBITS	1,324,988	3,324,895	94,401	5,482,369	(1,108,383)	8,284,370
LIABILITIES, OTHER CREDITS AND FUND EQUITY						
Liabilities						
Accounts and unbilled payables	44,724	40,596	-	-	-	85,320
Accrued payables	-	-	-	-	-	-
Long-term accounts payable	-	24,897	-	-	-	24,897
Deferred revenues	-	-	94,401	-	-	94,401
Long-term liabilities payable	-	-	-	-	114,408	114,408
Other payables	-	-	-	-	-	-
Long-term accounts and payables due note	-	-	-	-	(1,049,542)	(1,049,542)
Total Liabilities	44,724	65,493	94,401	-	(1,049,542)	1,049,176

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

TOULON PARISH POLICE FUND
 21 JEFFERSON AVENUE
 ALL FUND TYPES AND ACCOUNT CATEGORIES

COMBINED BALANCE SHEET, DECEMBER 31, 2009

	Governmental Fund Type			Account Groups			Total Reconciliation Only 2009	2009
	General Fund	Special Revenues Fund	Capital Projects Funds	General Fund Assets	Fund Liabilities Funds	Control Liability Funds		
Fund Equity:								
Other assets Investment in general	-	-	-	\$ 489,000	-	-	\$ 489,000	\$ 489,000
Fund assets	11,400	-	-	-	-	-	11,400	11,400
Fund liabilities	-	-	-	-	-	-	-	4,000
Reserve for employee benefits	-	-	-	-	-	-	-	16,000
Reserve for accruals	12,070	-	-	-	-	-	12,070	16,000
Reserve for unemployment benefits	-	177,670	-	-	-	-	177,670	18,470
Reserve for health claims	-	1,000,000	-	-	-	-	1,000,000	1,000,000
Unappropriated/allocated	1,196,870	1,000,000	-	1,489,000	-	-	2,685,870	2,704,470
Total Fund Equity	\$ 1,218,270	\$ 1,147,670	\$ 16,070	\$ 1,489,000	\$ 1,000,000	\$ 1,000,000	\$ 3,874,940	\$ 3,731,470
TOTAL LIABILITIES AND FUND EQUITY							\$ 3,874,940	\$ 3,731,470

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

**TENNESSEE POLICE JURY
ST. JOSEPH, LOUISIANA**

GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2000**

	General Fund	Special Revenue Funds	Capital Projects Funds	Total (Memorandum Only)	
				2000	1999
REVENUES					
Taxes:					
All values	\$ 512,811	\$ 342,874	\$ -	\$ 855,685	\$ 790,542
Rates and use	-	1,072,849	-	1,072,849	888,838
Other taxes	1,687	-	-	1,687	1,816
Licenses and permits	38,398	-	-	38,398	64,880
Intra-governmental revenues:					
Federal funds	-	-	95,369	95,369	4,698
State funds	311,421	108,238	277,703	797,469	819,869
Fees, charges and contributions	-	260,203	-	260,203	159,215
Fines and forfeitures	-	61,228	-	61,228	87,869
Use of money and property	43,209	81,401	-	124,610	79,932
Other	331,237	-	-	331,237	344,497
Total revenues	1,891,473	1,872,812	373,122	3,697,407	3,418,123
EXPENDITURES					
Current:					
General government:					
Legislative	183,578	-	-	183,578	138,421
Judicial	38,827	143,170	-	182,000	184,784
Education	38,682	-	-	38,682	39,747
Finance and administration	389,584	27,189	-	416,773	271,648
Other general government	118,078	-	-	118,078	121,404
Public safety	67,144	89,145	-	156,289	155,876
Public works	23,838	828,848	-	852,686	860,843
Health and welfare	35,155	118,166	-	153,321	183,877
Culture and recreation	7,949	157,197	-	165,147	138,898
Economic development	28,428	19,288	-	47,717	144,328
Transportation	4,807	-	-	4,807	1,518
Intergovernmental	-	117,841	-	117,841	79,589
Debt service	-	61,898	-	61,898	88,606
Capital outlay	-	-	388,112	388,112	112,876
Total expenditures	826,930	1,759,671	388,112	3,644,713	3,518,900
EXCESS OF REVENUES OVER EXPENDITURES					
	1,064,543	1,113,141	(7,990)	407,693	189,223

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

**TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUND**

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

	General Fund	Special Revenue Fund	Capital Projects Fund	Total (Reconciliation Only)	
	2008	2008	2008	2008	2007
OTHER FINANCING SOURCES					
(USE)					
Other reimbursements	-	14,176	-	14,176	5,066
Operating transfers in	-	76,068	7,000	76,068	716,443
Operating transfers out	(76,068)	-	-	(76,068)	(716,443)
Sale of general fixed assets	-	-	-	-	300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total other financing sources (used)	<u>(76,068)</u>	<u>90,244</u>	<u>7,000</u>	<u>14,176</u>	<u>5,066</u>
EXCESS OF REVENUES AND					
OTHER SOURCES OVER					
EXPENDITURES					
	156,675	540,344	-	456,859	115,506
FUND BALANCE BEGINNING OF YEAR	<u>1,006,137</u>	<u>1,716,101</u>	<u>-</u>	<u>2,006,238</u>	<u>2,009,951</u>
FUND BALANCE END OF YEAR	<u>\$ 1,162,142</u>	<u>\$ 2,056,445</u>	<u>\$ -</u>	<u>\$ 2,217,997</u>	<u>\$ 2,091,238</u>

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

TEXAS PARKS POLICE UTILITY
 BY JOSEPH LUTHERINA
 GOVERNMENTAL FUND-TYPE - GENERAL AND SPECIAL REVENUE FUND

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
 Budget (Non-GAAP) Basis and Actual
 For the Year Ended December 31, 2006

REVENUE	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
TOTAL	\$ 34,400	\$ 31,411	\$ 2,989	\$ 27,043	\$ 34,074	\$ 7,031
All revenue						
Fees and use	2,400	1,837	(563)	30,000	3,070	(26,930)
Other title	45,000	31,200	(13,800)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-
Federal funds	-	-	-	31,000	-	(31,000)
State funds	37,400	31,411	(5,989)	31,500	30,270	(1,230)
Local funds	5,000	-	(5,000)	-	-	-
Fees, charges and contributions	-	-	-	31,000	30,270	(730)
Fines and forfeitures	8,000	43,000	35,000	30,000	31,270	1,270
Use of money and property	27,400	31,211	3,811	31,200	31,411	211
Miscellaneous	39,000	1,200	(37,800)	-	-	-
Total revenue				\$ 34,400	\$ 37,411	\$ 3,011
EXPENDITURES						
Current						
General government	10,500	10,170	(330)	-	-	-
Legislation	7,400	3,437	(3,963)	170,000	161,272	(8,728)
Police	35,000	35,000	(3,975)	-	-	-
Debt	22,000	30,000	(8,000)	11,170	17,270	(6,100)
Finance and administrative	10,000	10,070	(70)	-	-	-
Other general government	11,100	47,344	36,244	77,000	65,000	(12,000)
Public safety	-	11,000	11,000	170,000	170,000	-
Public works	-	-	-	400,000	315,700	(84,300)
Health and recreation	-	-	-	-	115,700	115,700

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

TOWNSHIP PARKER POLICE JURY
ST. JOSEPH, IOWA
CONTRIBUTIONAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Comparing Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (Post-CAP) Basis and Actual
 For the Year Ended December 31, 2008

	GENERAL FUND			SPECIAL REVENUE FUNDS			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	ENCUMBERED	BUDGET	ACTUAL	ENCUMBERED	
Cadets and recreation	4,478	7,000	(4,478)	107,200	111,171	(3,971)	
Research/development	500	28,800	(28,300)	50,000	11,200	38,800	
Club services	-	-	-	41,000	41,000	-	
Transportation	2,000	4,000	(4,000)	-	-	-	
Intergovernmental	-	-	-	20,000	11,941	8,059	(8,059)
Total expenditures	<u>(8,000)</u>	<u>39,800</u>	<u>(29,800)</u>	<u>1,780,000</u>	<u>1,790,471</u>	<u>10,471</u>	<u>10,471</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	88,410	58,200	30,210	(200,000)	11,149	188,851	
OTHER FINANCING RESOURCES	-	-	-	40,000	14,171	(25,829)	
Other contributions	-	-	-	50,000	40,000	10,000	
Operating transfers in	70,000	70,000	10,000	-	-	-	
Operating transfers out	(20,000)	(20,000)	(10,000)	50,000	40,000	10,000	
Total other financing sources	-	-	-	<u>100,000</u>	<u>100,000</u>	<u>(10,000)</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES:	88,410	58,200	30,210	<u>(100,000)</u>	<u>100,000</u>	<u>40,000</u>	
FUND BALANCE BEGINNING OF YEAR	1,000,000	1,000,000	-	1,500,000	1,500,000	-	
FUND BALANCE ENDING OF YEAR	1,088,410	1,058,200	30,210	1,400,000	1,296,000	104,000	

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

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1990

INTRODUCTION

The Texas Parish Police Jury is the governing authority for Texas Parish, Louisiana and is a political subdivision of the State of Louisiana. Seven jurors representing the various districts within the parish govern the police jury. The jurors serve four-year terms, which expire in January 2044.

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 these are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants provide funding to accomplish these tasks.

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

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

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

The police jury has chosen to issue financial statements of the primary government (police jury) and the following component units:

Lake Brum Commissions
Gravity Drainage District No. 1
Gravity Drainage District No. 2
Gravity Drainage District No. 3

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) and the component units above.

The following component units of the Texas Parish Police Jury are not included in this report:

Fire Protection District No. 1 of Texas Parish
Texas Economic and Industrial Development District
Texas Fair Commission
Texas Parish Agricultural Areas Commission
Texas Water District, Inc.
Lake Brum Water Works #1
Texas Parish Hospital Service District
Texas Parish Library Board of Control

B. FUND ACCOUNTING

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

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

TESSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2008

B. FUND ACCOUNTING – continued

Government Fund Types:

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

General Fund – the general operating fund of the police jury and accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of the Eleventh Judicial District Criminal Court Fund is reported as a special revenue fund.

Capital Projects Funds – account for financial resources to be used to acquire or construct major capital facilities.

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. The costs of 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 innumerable and of value only to the police jury. No depreciation is recognized on general fixed assets.

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

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

IX. BASIS OF ACCOUNTING - continued

gement increases and decreases in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures.

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1553 requires that the tax roll is filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

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

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

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

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

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

Expenditures

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

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

D. BASIS OF ACCOUNTING – continued

Other Financing Sources (Uses)

Transfers between funds that 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 event occurs.

E. BUDGETS

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

During the year, the police jury should receive monthly budget comparison statements, which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined those 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 should exercise 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 memorandum accounting in its budget practices. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. The budget comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to assure that portions of the applicable appropriation, are 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.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

G. CASH AND CASH EQUIVALENTS

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

H. COMPENSATED ABSENCES

Employees of the police jury earn 5 to 10 days of non-cumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Texas Parish Library, with at least 6 months of service, earn from 10 to 12 days of non-cumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court Fund earn from 50 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district. As December 31, 2000 there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

I. SALES TAXES

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

1. A one per cent sales and use tax approved by the voters on August 5, 1975, for an indefinite period. The net proceeds of the tax (after cost of collections) are used for (1) 66 2/3 percent for a sanitary landfill and garbage collection, (2) 33 1/3 percent for ambulance services.
2. A three-fourths of one per cent sales tax approved by the voters on January 13, 1988, for an indefinite period. The net proceeds of the tax (after cost of collections) are dedicated to supplement revenues of the Rural Special Revenue Fund.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

1. SALES TAXES - continued

- a. A one-quarter of one per cent sales tax approved by the voters on January 17, 1998, for a period of five years. The police jury may expend the net proceeds of the tax (after cost of collections) for any lawful purpose of industrial, manufacturing, commercial or professional businesses or concerns, or scientific or educational programs in the parish.
- d. A one-quarter of one per cent sales tax approved by the voters on July 27, 1999, for a period of ten years. The net proceeds of the tax (after cost of collections) to be dedicated for the purpose of establishing and maintaining a parish-wide fire protection district.

2. TOTAL COLUMNS ON COMBINED STATEMENTS

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

3. FUND DEFICITS

At December 31, 2000, the Rosewald Texas Roubidoux Fund has a deficit in unreserved/undesignated fund balance in the amount of \$7,031. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the Road Fund.

3. CASH AND CASH EQUIVALENTS

At December 31, 2000, the police jury has cash and equivalents (bank balances) as follows:

Interest bearing demand deposits	\$ 1,821,891
Louisiana Asset Management Fund (LAMF)	<u>356,211</u>
Total	<u>\$ 2,178,102</u>

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.

**TENNAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000**

3. CASH AND CASH EQUIVALENTS - continued

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 \$2,881,938, are adequately secured by \$518,363 of federal deposit insurance, and \$2,371,575 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury.

The Louisiana Asset Management Pool (LAMP) is a non-profit corporation created under Louisiana law. This corporation, created at the initiative of the Louisiana State Treasurer's Office and governed by a board of directors, allows units of local government to pool their cash balances as a means of increasing their rate of return on investments. LAMP invests only in securities and other obligations that are permissible under Louisiana law for municipalities and parishes; accordingly, these investments are restricted to securities issued, guaranteed or otherwise backed by the United States Government or one of its agencies, enterprises or instrumentalities. Since participation in LAMP constitutes a direct investment in the assets constituting the pool, there are no specific collateralization requirements; accordingly, these cash equivalents are considered uncollateralized under the provisions of GASB Codification 190.163 (c).

4. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$ 473,458	\$ 311,584	\$ 785,042
Sales and use	-	79,942	79,942
Intergovernmental revenues:			
State funds	51,869	-	51,869
Other	<u>5,998</u>	<u>68,516</u>	<u>74,514</u>
Total	<u>\$ 531,485</u>	<u>\$ 458,070</u>	<u>\$ 989,555</u>

**TENNES PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000**

5. CHANGES IN GENERAL FIXED ASSETS

The following provides detail on the changes in general fixed assets for the two years ended December 31, 2000:

	Land and Buildings	Construction in Progress	Furniture and Equipment	Library Books	Total
Balance, December 31, 1999	\$ 457,212	\$ 15,000	\$ 1,056,570	\$ 316,720	\$ 1,845,502
Additions	58,227	371,250	221,000	15,304	665,881
Deletions	-----	-----	-----	-----	-----
Balance December 31, 2000	<u>\$ 515,439</u>	<u>\$ 386,250</u>	<u>\$ 1,277,570</u>	<u>\$ 332,024</u>	<u>\$ 2,501,383</u>

6. PENSION PLANS

Substantially all employees of the police jury, including employees of the Tenness Parish Fire Protection District, 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 whom 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 50 with at least 28 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 in their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

**TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000**

6. PENSION PLANS – continued

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parishial Employees' Retirement System, Post Office Box 14619, Baton Rouge, LA 70805-4619, or by calling (504) 938-1361.

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 30/00 were \$34,590 equal to the required contributions for the year.

7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the two years ended December 31, 2000:

	Local/ Parishes Payable	Other Payable	Local/ Other and Payable	Total
Long-term debt at January 1, 1999	\$ 81,760	\$ 17,344	\$ 1,289,260	\$ 1,388,364
Additions	169,627	-	-	169,627
Deductions	<u>(164,000)</u>	<u>(17,344)</u>	<u>-</u>	<u>(181,344)</u>
Long-term debt payable at December 31, 1999	<u>\$ 167,387</u>	<u>\$ -</u>	<u>\$ 1,289,260</u>	<u>\$ 1,456,647</u>

At December 31, 2000, the police jury has entered into lease commitments for the acquisition of a tractor and a minor grader. The principal and interest payments are payable from the Road Fund.

The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 2000:

**TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000**

7. CHANGES IN GENERAL LONG-TERM DEBT - continued

Year Ending December 31,	
2000	\$ 83,358
2002	\$ 37,400
2003	\$ 37,400
2004	<u>51,868</u>
Totals	109,432
Less - amounts representing interest	(17,982)
Net present value of future payments	<u>\$ 121,450</u>

8. RISK MANAGEMENT

Employee Benefit Plan and Trust - on November 1, 1990, the police jury established the Texas Parish Police Jury Employee Benefit Plan and Trust, which is recognized within the General Fund, to account for the problem of medical and death benefits to participating police jury employees and dependents. Premiums are paid into the account by the other funds from employee payroll deductions and employer contributions. These premiums are reported as quasi-external interfund transactions.

The premiums are based primarily upon annual projections of subsequent years' costs and are available to pay claims and administrative costs of the program. During the years ended December 31, 2000, the program paid benefits and administrative costs of \$165,973. The plan administrator obtains reinsurance for excess claims. The specific excess reimbursement policy covers individual claims in excess of \$24,000 per person, with a lifetime maximum liability limit of \$1,000,000 per each covered participant. The aggregate excess reimbursement covers total claims of the police jury in excess of \$86,110 per plan year (November 1 through October 31).

Unemployment Compensation - The Texas Parish Police Jury has established the Unemployment Compensation Fund, which is recognized within the General Fund, to account for the program related to the payment of unemployment compensation benefits. Individual funds contribute to the benefit program based on contribution rates similar to the rates previously charges by the commercial carrier. The police jury has obtained the services of a management company to provide assistance in establishing this program and to provide assistance in processing unemployment claims filed against the police jury. The police jury has not obtained reinsurance on the program and has assumed all liabilities relating to the possible payment of claims. For the year ended December 31, 2000, the police jury incurred expenditures in the amount of \$3,683, relating to claims for unemployment compensation.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1989

5. SANITARY LANDFILL.

State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The estimated liability for landfill closure and postclosure care is \$1,209,262.

However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During the year ended December 31, 1988, the police jury established a trust fund, in accordance with an agreement between the police jury and the Louisiana Department of Environmental Quality (LDEQ), to provide funding to cover the closure and postclosure care costs estimated to be approximately \$1,209,262. The agreement provides that the police jury shall make annual contributions of approximately \$40,309 for thirty years.

The following is a summary of the activity for the two years ended December 31, 1989, relating to the police jury's compliance with the LDEQ agreement:

Balance, December 31, 1989	\$ 66,435
Additions:	
Deposits	83,837
Interest earnings	<u>3,602</u>
Balance, December 31, 1989	<u>\$ 127,874</u>

These costs and any additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, etc.) may need to be recovered by charges to future landfill users, taxpayers, or both.

On February 28, 1986, the Texas Parish Police Jury entered into a Contract of Landfill management with Twin Bridges Company, Inc. which transfers operation and maintenance of the Texas Parish Landfill from the Parish to the Contractor. The Contract frees the Parish from any and all future environmental liabilities and/or responsibility associated with ownership, operation of, and management of the Texas Parish Landfill.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2000

9. SANITARY LANDFILL - continued

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

10. BUDGET AND EXPENDITURES COMPARISON

A comparison of the budget of revenues and expenditures of the general fund is as follows:

	Revenues	Expenditures	% Variance
Budget	\$ 554,655	\$ 618,667	
Actual	1,034,473	824,888	
Variance	<u>\$ 479,818</u>	<u>\$ 206,221</u>	33.17%

Louisiana law requires expenditures to not exceed the amount budgeted by more than 5%.

**TERREBAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 2000**

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

Road Fund – accounts for the maintenance and operation of parish highways, streets and bridges. The State of Louisiana Parish Transportation Act funds and sales tax revenues provide financing.

Grassy Drainage District Funds – account for drainage projects within the boundaries of each respective district. A specific ad valorem tax and the related state revenue sharing in each district provide financing.

Waste Collection Fund – accounts for the operation of a solid waste collection and disposal system. Sales tax revenues provide financing.

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

Interior Landfill Closure Site Fund – accounts for the anticipated closure costs relating to the initial cells at the landfill site. Initial financing was provided by a specific parishwide ad valorem tax.

Gravel Fund – accounts for the costs of gravel purchased for maintenance of parish roads. Operating transfers from the Road Fund provides financing.

Recreation/Tennis Reunion Fund – accounts for the costs relating to the improvements made to the property used by the aforementioned non-profit organization located in the parish. Financing is provided by a grant from the State of Louisiana.

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

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

Texas Parish Police Jury
Special Revenue Funds
Page Two

CRIMINAL COURT FUND -- created by Section 371.11 of Title 15 of the Louisiana Revised Statute of 1958, which provided that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to 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 on December 31, of each year be transferred to the parish General Fund.

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

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

ECONOMIC DEVELOPMENT FUND -- accounts for the activities relating to economic development in the parish. Sales tax revenues provide funding.

FIRE PROTECTION FUND -- accounts for the activities relating to the collection and remittance of the one-quarter of one per cent sales tax approved by the voters for a period of ten years. The net proceeds of the tax (after cost of collections) are dedicated for the purpose of establishing and maintaining a parish-wide fire protection district. The net proceeds are credited to the Fire Protection District No. 1 of Texas Parish for subsequent disbursement, by the board of commissioners, for fire protection in the parish.

PEPPER HARBOR POLICE DEPT
11 WEST PEPPER HAVEN
COMMERCIAL AVENUE (E) - 487404 - PEPPER HARBOR

Detailed Income Sheet - December 31, 2008

Account	Police Payroll Total	Health Fund	Autobahn	Contract Cost	Advance	Emergency Provisioning	Revenue Development Total	Per Provisioning Total	Total
1 Cash and cash equivalents	35,000	0	25,000	0	0	0	25,000	0	25,000
2 Cash and notes receivable	17,500	0	0	0	0	0	0	0	17,500
3 Cash and other assets	0	0	0	0	0	0	0	0	0
4 Receivables	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	52,500	0	25,000	0	0	0	25,000	0	52,500

LIABILITIES AND EQUITIES

1 Liability	0	0	0	0	0	0	0	0	0
2 Accounts and liabilities payable	0	0	0	0	0	0	0	0	0
3 Budget variances payable	0	0	0	0	0	0	0	0	0
4 Other Liabilities	0	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0	0
5 Fund Equity (fund balance schedule)	0	0	0	0	0	0	0	0	0
6 Reserved for capital projects	0	0	0	0	0	0	0	0	0
7 Unreserved fund balance	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	0	0	0	0	0	0	0	0	0

TRINIDAD PARADES PROJECT, 1997
 11, AVENUE CARIBBEAN
 GOVERNMENTAL PARK (P.O. BOX) ST. JOHNS, TRINIDAD AND TOBAGO

Combining Schedule of Revenues, Expenditures and Change in Fund Balance
 For the Year Ended December 31, 1997

Revenues	Public Works Fund	Capital Fund	Emergency Expenditures	Development Fund	Five Provinces Fund	Total
REVENUES						
Taxes:						
Ad valorem	\$ 88,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 108,000
Other and fee	47,500	10,000	-	-	-	57,500
Inter-governmental revenues:						
State funds	-	-	30,000	-	-	30,000
Fees, charges and contributions	17,000	4,200	-	-	-	21,200
Fines and forfeitures	-	-	-	-	-	-
Use of assets and property	13,500	3,000	1,000	1,000	-	18,500
Total revenues	176,000	17,200	51,000	11,000	11,000	266,200
EXPENDITURES						
Current:						
Operating expenses:						
Salaries	13,000	10,000	-	-	-	23,000
Travel and administration	80,000	-	10,000	-	-	90,000
Public works	-	-	-	-	-	-
Police and utilities	-	-	-	-	-	-
Capital and equipment	-	-	50,000	-	-	50,000
Transports and maintenance	-	-	-	15,000	-	15,000
Public services	11,000	-	-	-	-	11,000
Total expenditures	104,000	10,000	50,000	15,000	11,000	180,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,000	7,200	1,000	(4,000)	-	72,200

The accompanying schedule comprises part of the financial statements.

**TENNESSEE POLICE ACADEMY
IT - ACADEMY OPERATIONS
GOVERNMENTAL FUND TYPE - DETENTION, REVENUE FUND**

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

	Funds	State	Local	Admission	Capital	Library	Emergency	Economic	Fire	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
OTHER FINANCING SOURCES										
Other contributions	4,079	-	-	-	-	-	-	-	-	4,079
Operating expenditures	(4,049)	(4,049)	-	-	-	-	-	-	-	(4,049)
Operating expenditures	(4,049)	(4,049)	-	(4,049)	-	-	-	-	-	(4,049)
Fund Balance - Beginning	25,277	(4,099)	(4,099)	(4,099)	(4,099)	(4,099)	(4,099)	(4,099)	(4,099)	(4,099)
REVENUE (EXPENDITURE) OF REVENUES FOR OTHER AGENCIES - FIVE EMPLOYEES										
Revenue	11,794	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	-	(4,403)
Expenditures	(11,794)	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	(4,403)	-	(4,403)
FUND BALANCE - BEGINNING OF YEAR	1,434,848	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)	(1,434,848)
FUND BALANCE - END OF YEAR	\$ 1,434,848	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)	\$ (1,434,848)

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

TERRAZZO BARBER POLICE 2003
ST. JOSEPH, ILLINOIS
GOVERNMENTAL FUND FINANCIAL STATEMENTS - FUND-BY-FUND - FUNDABLE WORKS FUND

Continuing Balance Sheet, December 31, 2003

	Fund	Overall			County Exchange District			Worth			Lendale			Blossard		
		Total	Sec.1	Sec.2	Sec.3	Total	Total	Total	Total	Total	Total	Total	Total			
ASSETS																
Cash and cash equivalents	\$ 99,827	-	\$ 49,883	\$ 15,489	\$ 44,524	\$ 23,489	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Cash and investments	18,478	-	31,729	33,338	34,821	34,799	-	-	-	-	-	17,874	-	-	17,874	
Receivables	-	-	-	-	-	-	-	-	-	-	-	17,114	-	-	17,114	
TOTAL ASSETS	\$ 118,305	-	\$ 81,612	\$ 48,827	\$ 79,345	\$ 58,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,874	\$ 17,114	\$ 0	\$ 17,874		
LIABILITIES																
Accounts and uncollectible payables	\$ 12,442	-	-	-	-	-	-	-	-	-	-	66	-	-	66	
Fund Equity - Fund Balance (deficit)	105,863	-	81,612	48,827	79,345	58,288	0	0	0	0	17,808	17,048	0	17,808		
Reserve for health claims	19,078	-	6,681	19,431	19,078	19,078	-	-	-	-	19,078	-	-	19,078		
Reserve for - self-insured	-	-	6,681	19,431	19,078	19,078	-	-	-	-	19,078	-	-	19,078		
Total Fund Equity	\$ 124,941	-	\$ 94,974	\$ 87,689	\$ 107,491	\$ 96,444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,164	\$ 36,146	\$ 0	\$ 38,164		

TERRACE FARMERS INCUBATOR FARM
ST. JOHNS, LOUISIANA
COMPARISONAL STATEMENT - OPERATIONAL REVENUES - FISCAL YEARS ENDED 1970

Comparing Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended December 31, 1970

	Real Estate		General Fund		Gravelly Embankment District		Waste Collection		Leasible Sites		Miscellaneous		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	
REVENUES													
Taxes	94,200	-	-	-	-	-	18,871	8	-	-	-	-	113,071
Art exhibits	-	-	-	-	-	-	-	-	-	-	-	-	-
Tuition and fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Gravelly embankment revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Food and health	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
State funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Gifts, grants and contributions	-	-	-	-	-	-	-	-	17,248	-	-	-	17,248
Gifts from other property	20,000	-	0.18	0.02	2,000	0.07	5,000	0.02	3,000	0.01	-	-	28,000
Total revenues	144,200	-	20,000	0.14	2,000	0.01	23,871	0.17	14,248	0.10	2,000	0.01	183,319
EXPENDITURES													
Current													
Plumbing and miscellaneous	4,000	-	0.03	0.01	1,000	0.00	-	-	4,000	0.03	-	-	9,000
Public works	14,000	-	0.10	0.05	-	-	20,000	0.15	1,000	0.01	-	-	35,000
State works	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Total expenditures	19,000	-	0.13	0.06	1,000	0.00	20,000	0.15	5,000	0.04	-	-	45,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	125,200	-	0.88	0.07	1,000	0.00	3,871	0.03	9,248	0.07	2,000	0.01	138,319
OTHER FINANCING REVENUES													
Other contributions	4,000	-	-	-	-	-	-	-	-	-	-	-	4,000
Operating transfers in	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
Operating transfers out	-	-	(4,000)	(0.03)	(1,000)	(0.00)	(4,000)	(0.03)	(10,000)	(0.07)	-	-	(19,000)
Net of gifts of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing revenues	14,000	-	(4,000)	(0.03)	(1,000)	(0.00)	(4,000)	(0.03)	(10,000)	(0.07)	-	-	(15,000)

The accompanying schedule is integral part of this financial statement.

TERRACE PUBLIC UTILITIES FUND
 OF JORDEN, LOUISIANA
CONTRIBUTIONAL FUND - FUNDAL REVENUE FUND - PUBLIC WORKS FUND

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2022

Fund	General Fund	Grants		Utility Service Proceeds		Water Collection		Landfill		Miscellaneous	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
	10,417.00	10,400	1,663	11,063	8,100	11,100	11,100	8,100	8,100	1,000	1,000
	20,000	27,000	15,175	11,063	19,175	19,100	19,100	19,100	19,100	1,000	1,000
FUND BALANCE -	10,417.00	16,600	16,600	16,600	16,600	16,600	16,600	16,600	16,600	1,000	1,000
CHANGE	9,583.00	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
FUND BALANCE -	10,417.00	22,600	22,600	22,600	22,600	22,600	22,600	22,600	22,600	7,000	7,000

**EXCESS CREDIT OF REVENUES
 AND OTHER DEBITS OVER
 EXPENDITURES AND OTHER CREDITS**

FUND BALANCE -
BEFORE DEBIT OF YEAR

FUND BALANCE -
END OF YEAR

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 1989

CAPITAL PROJECTS FUND

COMMUNITY DEVELOPMENT BLOCK GRANT - accounts for federal grants from the United States Department of Housing and Urban Development (CFDA 14.219) which are passed through the Louisiana Community Development Block Grant Section. The grant funds are used to finance "grant specific" projects as approved by state pass-through grantee agency.

HEALTH UNIT SIDE GRANT FUND - accounts for the acquisition of land relating to the future construction of a new health unit facility in Texas Parish. Financing is provided by a grant from the State of Louisiana.

AGRICULTURE ARENA GRANT FUND - Financing is provided by a grant from the State of Louisiana.

**TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet - December 31, 2000

	LETOG HOME IMPROVEMENT FUND	RECREATION FUND	AGRICULTURAL AREA GRANT FUND	TOTAL
ASSETS				
Cash and cash equivalents	\$ _____	\$ 51,790	\$ 41,640	\$ 93,430
LIABILITIES AND FUND EQUITY				
Liabilities - deferred revenues	_____	51,790	41,640	93,430
Fund Equity - fund balances	_____	_____	_____	_____
Unassigned - undesignated	_____	_____	_____	_____
TOTAL LIABILITIES AND FUND EQUITY	\$ _____	\$ _____	\$ _____	_____

**TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA**

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

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

	LACROSSE HOME RECREATION	HEALTH UNIT SITE GRANT FUND	AGRICULTURAL ARENA GRANT FUND	TOTAL
REVENUES				
Intergovernmental revenues:				
Federal funds	\$ 85,000	\$ -	\$ -	\$ 85,000
State funds	-	-	177,150	177,150
Total revenues	<u>85,000</u>	<u>-</u>	<u>177,150</u>	<u>362,150</u>
EXPENDITURES				
Capital outlay	180,000	-	177,150	357,150
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(95,000)	-	-	(95,000)
OTHER FINANCING SOURCES				
Operating transfers in	9,000	-	-	9,000
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 1980**

COMPENSATION PAID

The schedule of compensation paid to police jurors and other board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 32:1133, the police jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by State law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSR-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Gravity District No. 1 has elected to receive \$88 per diem per meeting.

The board of commissioners of Gravity District No. 2 has elected to receive \$90 per diem per meeting.

The board of commissioners of Gravity District No. 3 has elected to receive \$30 per diem per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

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

TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE

Schedule of Compensation Paid Police Jurors and Others
For the Year Ended December 31, 1980

Police Jurors	1980
Flor Bell	\$ 11,435
Sam DeBar	12,721
Thomas Hale	9,910
Boris Mersch	9,940
James Nicholson	11,360
Wendover W. Wiley, Jr.	12,721
William Trevillion	18,960
Totals	<u>78,046</u>

Gravelly Drainage District No. 1

Glen Keyes	\$ 50
Calvin Babb	50
Wendover Wiley, Sr.	50
Wendover Wiley, Jr.	50
Walter Butler	50
Totals	<u>250</u>

Gravelly Drainage District No. 2

James Jackson	\$ 100
Bill Collier	100
Carl Leslie	50
LaVance Sherry	50
Billy Mitchell	100
Totals	<u>400</u>

Gravelly Drainage District No. 3

Donald Pollard	\$ 30
Rusty Hatchell	60
Shirley Lee	120
Clarence Evans	90
James Gray	60
Totals	<u>360</u>

**OTHER REPORTS REQUIRED BY
GOVERNMENT ACCOUNTING STANDARDS**

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

SWITZER, HOPKINS & MANGE
Certified Public Accountants

CHICAGO 40, ILLINOIS
50 NORTH WASHINGTON
SUITE 1, WASHINGTON, D.C.

PHONE 312 329-1100, EXT. 200

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

Texas Parish Police Jury
St. Joseph, Louisiana

We have audited the primary government financial statements of the Texas Parish Police Jury as of and for the year ended December 31, 2000, and have issued our report thereon dated September 5, 2001. We have conducted our audit in accordance with generally accepted auditing standards accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2000-1, 2000-2, 2000-3, 2000-4 and 2000-5.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Texas Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses. However, we noticed other reportable conditions reported in the accompanying schedule of findings and questioned costs as items 2000-6, 2000-7 and 2000-8.

Fortiday, Louisiana
September 5, 2001

Scott J. Reynolds, CPA

TENSAS PARISH POLICE JURY

Schedule of Findings and Questioned Costs Year Ended December 31, 2009

Summary of Audit Results

1. The auditor's report includes a disclaimer of opinion of the primary government financial statements.
2. Two reportable conditions were disclosed during the audit of the financial statements reported in the report on Internal Control over Financial Reporting.
3. Four instances of noncompliance with laws and regulations were disclosed.

Findings - Financial Statement Audit

2000-1 Preparation of 1099's and W-2's

We noted that eight persons were paid a total of \$8,177 that was not reported on a 1099 or a W-2. One of these individuals received \$1,450 for attending meetings, was issued two W-2's, and neither included the \$1,450. Federal law requires employers to include all payments to employees on Form W-2 and to include all payments to non-employees on Form 1099 when the total payments in a calendar year exceeds \$600.

We recommend that a system be implemented to capture and report all payments to employees on Form W-2 and all payments to non-employees on Form 1099 when the total of payments exceeds \$600 in a calendar year.

Response: Management agrees with this finding and will correct this problem. A written response has been requested.

2000-2 General fixed assets listing

LSA-RS 24515 requires that records be maintained on general fixed assets. The Police Jury did not maintain these records as required by law. The law also requires that a physical inventory be taken at least once per year. The Police Jury did not take a physical inventory during the year.

We recommend that a fixed asset ledger including date acquired, description, cost, serial number or other identification number, etc. be maintained and that a physical inventory be taken once per year in accordance with the law.

Response: Management agrees with this finding and will do what is necessary to correct this problem. A written response has been requested.

Schedule of Findings and Questioned Costs

Page Two

- 2000-3** **Completion date of audit**
- As a result of Finding 2000-3, the Police Jury did not have the audit completed within the six-month period as required by law.
- We recommend that the audit be done according to law.
- Response:** Management agrees with this finding and will comply with law next year. A copy of the response is attached.
- 2000-4** **Payroll taxes**
- We noted the payroll taxes were not always paid timely. The state withholding for the 4th quarter 2000 was paid in June of 2001 and the final payment for Form 941 for the 4th quarter 2000 has not yet been paid.
- We recommend a system be implemented so payroll taxes are paid timely.
- Response:** Management agrees with this finding and will see that payroll taxes are paid timely in the future. A copy of the response is attached.
- 2000-5** **Budget**
- The general fund budgeted \$415,667 in expenditures and actually spent \$524,998. The amount of expenditures was 33.1% greater than the amount budgeted. Louisiana law requires expenditures to be no more than 3% greater than the amount budgeted.
- We recommend that the Texas Parish Police Jury monitor its expenses on a monthly basis and make amendments to the budget if necessary.
- Response:** Management agrees with this finding and recommendation.
- 2000-6** **General ledger preparation**
- The Police Jury did not compile a general ledger and other supporting cash receipts and cash disbursements journals that were of the quality to be audited. Also the jury did not reconcile bank statements during the year and did not have financial statements available for the members of the Police Jury and others during the year.
- We recommend that the Police Jury put a priority to have general ledgers and financial statements prepared timely so that the financial statements are presented at monthly Police Jury meetings.

Schedule of Findings and Questioned Costs

Page Three

Response: Management agrees with this finding and has known about this problem since the last secretary-treasurer was terminated during year 2000. The Police Jury intends to have its bookkeeping current as soon as possible. A copy of the response is attached.

2000-7 Files of the Police Jury

We noted that the files containing invoices and other supporting data of the Police Jury are not orderly and sometimes contain many years of documents in the same file. An example is a file for certain revenues that contained check copies for the past ten years.

We recommend that the Police Jury implement a filing system that provides for the orderly segregation of files by year and topic and the systematic destruction of records that are no longer necessary.

Response: Management agrees with this finding and will correct this problem.

2000-8 Segregation of duties

We noted that one individual is responsible for almost all accounting functions including record keeping, check writing, making deposits, etc. This is an internal control problem.

We recommend the duties within the accounting department be split up so that the same person does not have control of transactions from the start to finish including (for example) approving an invoice for payment, writing the checks and making the account entries.

Response: Management is not sure how to correct this problem since they only have one person in the accounting department.

TENSAS PARISH POLICE JURY

Summary of Prior Audit Findings
December 31, 1999

Parish Transportation Fund

Finding: The audit disclosed that the Police Jury did not adopt a three-year capital improvements program as required by Louisiana Law.

Current status: The law violation was corrected in the current year.

Audit Completion

Findings: The audit report for the year ended December 31, 1999 was not completed within six months of the closing date as required by law.

Current status: This law violation continued in the current year.



TENSAS PARISH POLICE JURY

PO BOX 600
ST. JOSEPH, LOUISIANA, 71354
TELEPHONE (225) 764-2242
(225) 764-2243
email: tenapp@att.net

RECEIVED
LEGISLATIVE COUNCIL
01 SEP 17 AM 9:55

September 11, 2003

MEMORANDUM

Switzer, Hopkins & Mauge
P. O. Box 478
Ferrybay, LA 71334

TO :

DATE PREPARED BY
DATE REVIEWED BY
APPROVED BY

Dear Sir:

RE :

In response to the audit findings for the year 2000 we have the following comments:

DATE REVIEWED BY
DATE APPROVED BY
APPROVED BY

Finding 1000-1 Preparation of W-2's and 1099's

DETAILS :

This problem and most of the other findings are the result of the Tensas Parish Police Jury terminating the Secretary Treasurer during year 2000. It was later discovered that most accounting functions were not performed for the period in which he was employed.

APPROVED BY
DATE REVIEWED BY
DATE APPROVED BY

In regard to the preparation of W-2's and 1099's we agree that some were not in the system and will have them in the payroll system for 2001 so that this does not happen again.

APPROVED BY
DATE REVIEWED BY
DATE APPROVED BY

Finding 2000-2 General Fund Asset Listing

REVIEWED BY
DATE REVIEWED BY
DATE APPROVED BY

We have not located all the information that we need to compile this information and do not know if it is possible to compile this information for years past. We plan to do the best we can to compile this information for year 2000.

APPROVED BY

Finding 1000-3 Completion date of audit

REVIEWED BY
DATE REVIEWED BY
DATE APPROVED BY

We hired a new auditor early enough to have the work done on time, but we did not have proper records to be audited and therefore the audit was not completed on time. We do not believe this will be a problem in the future.

APPROVED BY
DATE REVIEWED BY
DATE APPROVED BY

Finding 2000-4 Payroll Issues

We will implement a system to keep this from happening again.

REVIEWED BY
DATE REVIEWED BY

DATE REVIEWED BY
DATE APPROVED BY

DATE REVIEWED BY
DATE APPROVED BY

Finding 2000-5 Budget

In regard to the law violation caused by over spending the budget, we agree with the problem. We did not have financial statements during the year and were unable to properly monitor our spending. We are in the process of compiling financial statements on a monthly basis and will be current with our work soon.

Finding 2000-6 General Ledger preparation

We have purchased Creative Solutions Accounting software to use in compiling our general ledger in 2001. As soon as our CPA can compile our general ledger through the current date, we will begin an education project so that we can keep the books current in the future.

Finding 2000-7 Files

Again this is a problem created by the former Secretary Treasurer and we will work on our files as soon as we can.

Finding 2000-8 Segregation of Duties

We do not know what can be done to correct this problem without hiring additional personnel. We will discuss the segregation of duties and see if some solutions can be implemented.

Please let us know if you have any questions.

Sincerely,



Linda Sikes, Secretary Treasurer
Texas Parish Police Jury