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**TENNESSEE PARISH POLICE JURY
St. Joseph, Louisiana****Primary Government Financial Statements
And Independent Auditor's Reports
As of December 31, 1983
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 mayor and other appropriate public officials. The report is available for public inspection at the Claton Flouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 10-13-84

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SECTION I - GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

Mr. Woodrow Wiley, Jr., President
and Members of the
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, 2003, as listed in the table of contents. These primary government financial statements are the responsibility of the Texas Parish Police Jury management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with standards generally accepted in the United States of America and *Governmental Audit Guide*, issued by the Comptroller General of the United States of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose 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 general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments and offices that are not legally separate. Such legally separate entities are referred to as component units. In my opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Texas Parish Police Jury, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

However, the primary government financial statements, because they do not include the financial data of component units of the Texas Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Texas Parish Police Jury, as of December 31, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Mr. Woodrow Wiley, Jr., President
and Members of the
Tensas Parish Police Jury
Page Two

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, 2003 (stated at \$6,138,855).

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 our report dated September 29, 2004 on our consideration of the Tensas Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming and opinion on the primary government financial statements of Tensas Parish Police Jury, taken as a whole. The accompanying schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, except as described previously, is fairly stated, in all material respects, in relation to the primary government financial statements as a whole.

Farriday, Louisiana
September 23, 2004

Switzer, Hopkins & Mays

TEXAS POLICE POLICE FUND
 FT. JOSEPH, LOUISIANA
 ALL FUNDS TYPED AND ACCOUNT CROSSED

COMBINED BALANCE SHEET, DECEMBER 31, 1985

	Governmental Fund Type		Special Revenue		Capital Projects		Other Services		General Fund		Long Term Debt		Total (Memorandum Only)	
	Count	Total	Count	Total	Count	Total	Count	Total	Count	Total	Count	Total	Count	Total
ASSETS AND OTHER DEBITS														
Cash and cash equivalents	1	80,413	1	1,476,482	1	1	1	1	1	1,238,413	1	1	1	1,418,826
Cash on hand		36,714		28,128						28,128				28,128
Receivables				11,428						11,428				11,428
Due from other funds				3,428						3,428				3,428
Land, buildings and equipment						6,176,489				6,176,489				6,176,489
Other debits														
Interest payable in cost											22,008			22,008
Amount to be provided for retirement of											1,268,022			1,268,022
gross of depletion allowance														
TOTAL ASSETS AND OTHER DEBITS		111,127		1,814,040		6,176,489		1,290,490		1,476,841		1,476,841		14,093,611
LIABILITIES, OTHER CREDITS AND FUND EQUITY														
Liabilities														
Accounts and membership payable		21,092		8,673										29,765
Accrued payroll		14,481		1,258										15,739
Due to other funds				26,251										26,251
Intergovernmental payable								25,000						25,000
Certificates of indebtedness														11,417
Long-term debt payable											1,268,022			1,268,022
Liability claims and purchase order costs														
Total Liabilities		35,573		36,181				1,293,000			1,268,022			1,334,103
Fund Equity														
Other credits in retirement program							6,176,489							6,176,489
Fund balance				196,214										196,214
Reserved for debt service				1,476,528										1,476,528
Unreserved fund equity														
Total Fund Equity		196,214		1,672,742			6,176,489							8,001,631
TOTAL LIABILITIES AND FUND EQUITY		111,127		1,814,040		6,176,489		1,290,490		1,476,841		1,476,841		14,093,611

The accompanying schedule is an integral part of this financial statement.

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

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2002**

	General Fund	Special Revenues Fund	Capital Projects Fund	Bond Service Fund	Total (Measurement Only)	
					2002	2001
REVENUES						
Taxes:						
all revenues	\$ 289,128	\$ 262,296	\$ -	\$ -	\$ 551,424	\$ 495,064
Sales and use	-	1,208,843	-	-	1,208,843	920,569
Other taxes	168,168	-	-	-	168,168	149,896
Licenses and permits	17,699	-	-	-	17,699	26,620
Intergovernmental revenues:						
Federal funds	-	57,948	-	-	57,948	1,189,813
State funds	54,654	568,588	-	-	623,242	534,187
Fees, charges and commodities	-	189,448	-	-	189,448	165,669
Fines and forfeitures	-	62,818	-	-	62,818	23,847
Use of money and property	1,928	19,223	-	-	21,151	28,840
Miscellaneous	105,588	77,988	-	-	183,576	14,521
Total revenues	566,496	1,042,873	-	-	1,609,369	4,119,131
EXPENDITURES						
Current:						
General government:						
Legislative	382,604	-	-	-	382,604	251,179
Judicial	55,197	145,358	-	-	200,555	297,111
Electron	26,659	-	-	-	26,659	24,384
Finance and administration	214,321	81,777	-	-	296,098	246,625
Other general government	174,222	-	-	-	174,222	288,241
Public safety	71,748	114,155	-	-	185,903	131,394
Public works	113	968,277	-	-	968,390	1,497,647
Health and welfare	36,842	278,871	-	-	315,713	283,282
Culture and recreation	71,197	156,811	-	-	228,008	187,627
Economic development	31,793	111,216	-	-	143,009	183,896
Transportation	3,361	-	-	-	3,361	2,724
Intergovernmental	-	135,843	-	-	135,843	112,118
Debt service	-	-	-	91,693	91,693	76,987
Capital outlay	4,117	286,044	-	-	290,161	1,579,428
Total expenditures	965,608	1,984,434	-	91,693	3,041,735	6,737,672
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES						
	(399,112)	(941,561)	-	(91,693)	(1,432,366)	(2,617,541)

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

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

**Continuing Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2021**

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total	
					(Nonmonetary Units)	
					2021	2020
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 507,000	\$ 540,000	\$ -	\$ 20,000	\$ 1,067,000	\$ 890,000
Operating transfers out	(275,000)	(880,000)	(0)	-	(1,155,000)	(890,000)
Proceeds from borrowing						245,000
Total other financing sources (uses)	<u>232,000</u>	<u>(340,000)</u>	<u>(0)</u>	<u>20,000</u>		<u>245,000</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	3,144	5,781	(0)	-	8,925	(480,000)
FUND BALANCE BEGINNING OF YEAR	<u>708,885</u>	<u>3,094,648</u>	<u>-</u>	<u>2,800</u>	<u>3,806,333</u>	<u>3,596,680</u>
FUND BALANCE END OF YEAR	<u>\$ 712,029</u>	<u>\$ 3,099,429</u>	<u>\$ (0)</u>	<u>\$ 2,800</u>	<u>\$ 3,911,258</u>	<u>\$ 3,116,680</u>

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

TELEVISION POLICE JURY
ST. JOSEPH, MISSOURI
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUND

Continuing Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (Over-Carry) Basis and Actual
For the Year Ended December 31, 2000

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
Taxes					
Ad valorem	81,000	86,116	5,018	32,194	24,176
Sales and use	-	-	-	1,114,643	1,114,643
Other Use	11,000	16,148	5,148	-	5,148
Licenses and permits	31,700	17,008	(14,702)	-	14,702
Intergovernmental revenues	-	-	-	-	-
Federal grants	-	-	-	17,576	17,576
State funds	491,000	61,664	(429,336)	268,300	(161,036)
Fees, charges and commissions	-	-	-	18,608	18,608
Fines and forfeitures	-	-	-	57,008	57,008
Use of money and property	32,000	1,024	(30,976)	18,233	(12,743)
Miscellaneous	1,622	10,556	8,934	11,000	2,066
Total revenues	1,175,322	206,122	(969,200)	1,541,071	(628,129)
EXPENDITURES					
Current					
General government					
Legislative	221,000	203,634	(17,366)	-	17,366
Judicial	31,000	65,177	34,177	166,136	(132,159)
Education	15,944	26,606	10,662	-	10,662
Finance and administration	184,211	214,011	29,800	-	29,800
Other general government	191,000	194,810	3,810	81,777	(78,167)
Public safety	55,500	11,108	(44,392)	78,257	33,865
Public works	-	119	119	997,795	997,676
Health and welfare	8,100	86,662	78,562	231,480	(152,918)

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

TENNESSEE POWER CORPORATION
AS AMENDED, 1969-1970
CONVENTIONAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Comparing Schedule of Revenues, Expenditures and Changes in Fund Balances
 Budget (Pre-Cash) Items and Actual
 For the Year Ended December 31, 1969

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
Cash and receivables	\$ 2,820	\$ 2,297	\$(523)	\$ 14,628	\$ 14,881	\$ (253)
Revenue development	2,400	11,199	8,799	17,000	15,191	1,809
Transfers-in	5,100	3,361	(1,739)	-	-	-
Intergovernmental	-	-	-	19,000	11,510	7,490
Capital assets	467,280	417	466,863	477,280	19,041	458,239
Total expenditures	1,146,700	441,684	705,016	2,275,673	1,184,054	1,091,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	76,020	655,613	(579,593)	24,129	754,055	(729,926)
OTHER FINANCING SOURCES	-	27,064	27,064	207,200	246,561	39,361
Operating transfers in	1,027,220	173,120	(854,100)	-	140,813	(883,387)
Total other financing sources	1,027,220	200,184	827,036	207,200	141,374	(885,826)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	1,144,040	1,124	1,142,816	24,129	5,181	23,948
FUND BALANCE BEGINNING OF YEAR	71,648	71,648	-	3,093,541	3,093,541	-
FUND BALANCE END OF YEAR	\$ 71,648	\$ 71,648	\$ -	\$ 3,117,670	\$ 3,098,729	\$ 18,941

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

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009**

INTRODUCTION

The Tensas Parish Police Jury is the governing authority for Tensas 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 2008.

Louisiana Revised Statute 33:1234 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 Tensas Parish Police Jury is the financial reporting entity for Tensas 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, 2005

A. REPORTING ENTITY - continued

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

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 Port Commission
Texas Parish Agricultural Area Commission
Texas Water District, Inc.
Lake Brum Water Works #1
Texas Parish Hospital Service District
Texas Parish Library Board of Control
Lake Brum Commission

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.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003

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 Fund - 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 Fund - account for financial resources to be used to acquire or construct major capital facilities.

Debt Service Fund - account for transactions relating to resources retained and used for the payment of principal and interest on those long term obligations recorded in the general long term obligations account group.

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

B. 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, 1993

B. BASIS OF ACCOUNTING - continued

present 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, 2003

D. BASIS OF ACCOUNTING - continued

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid and increase 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 ensuing 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 budget 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 these 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 encumbrance accounting in its budget practices. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. The 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 reserve that portion 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 22 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 5 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. At 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:

- a. 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 service.
- b. A three-fourths of one per cent sales tax approved by the voters on January 11, 1988, for an indefinite period. The net proceeds of the tax (after cost of collections) are dedicated to supplement revenues of the Road Special Revenue Fund.

TEXAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003

I. SALES TAXES – continued

- a. A one-half of one per cent sales tax commenced on April 1, 2003, for a period of ten 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 commenced on October 1, 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.
- e. A one per cent sales and use tax commenced on October 1, 2003 for a period of ten years. The net proceeds of the tax (after cost of collections) is dedicated for ambulance service.

J. 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.

2. CASH AND CASH EQUIVALENTS

At December 31, 2003 the police jury has cash and equivalents (bank balances) as follows:

Interest bearing demand deposits	\$ 842,920
Louisiana Asset Management Pool (LAMP)	<u>1,358,695</u>
Total	<u>\$ 2,201,615</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 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

TENNESSEE PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003

2. CASH AND CASH EQUIVALENTS -- continued

(bank balances) totaling \$2,744,307 are adequately secured by \$581,006 of federal deposit insurance, and \$2,240,301 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 150.163 (b).

3. RECEIVABLES

The following is a summary of receivables at December 31, 2003:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$ 206,408	\$ 184,951	\$ 414,951
Sales and use	-	113,246	113,246
Intergovernmental revenues:			
State funds	38,359	-	38,359
Other	<u>-</u>	<u>15,081</u>	<u>15,081</u>
Total	<u>\$ 244,767</u>	<u>\$ 312,278</u>	<u>\$ 557,045</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003**

4. CHANGES IN GENERAL FIXED ASSETS

The following provides detail on the changes in general fixed assets for the two years ended December 31, 2003:

	Land and Buildings	Construction in Progress	Furniture and Equipment	Library Books	Total
Balance, December 31, 2001	\$ 1,827,608	\$ 78,847	\$ 1,956,129	\$ 272,608	\$ 3,935,292
Additions	119,748		18,877	24,608	163,233
Deletions	<u>75,607</u>	<u>(78,847)</u>	<u> </u>	<u> </u>	<u> </u>
Balance December 31, 2003	<u>\$ 1,871,749</u>	<u>\$ </u>	<u>\$ 1,975,006</u>	<u>\$ 301,216</u>	<u>\$ 4,147,971</u>

5. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Texas 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 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 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, 1998, 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, 1998.

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 age 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.

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003**

5. 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 14618, Baton Rouge, LA 70899-4618, 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 11:503, 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 year ending December 31, 2003 were \$40,930.

6. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the year ended December 31, 2003:

	Carbons of Instruments	Less/ Premiums Payable	Less/ Churns and Prepayments Carbons	Total
Long-term debt at January 1, 2003	\$ 245,889	\$ 112,617	\$ 1,289,242	\$ 1,566,679
Additions	-	-	-	-
Deductions	<u>(12,889)</u>	<u>(29,264)</u>	<u>-</u>	<u>(128,153)</u>
Long-term debt payable at December 31, 2003	<u>\$ 233,000</u>	<u>\$ 83,353</u>	<u>\$ 1,289,242</u>	<u>\$ 1,497,477</u>

The following is a schedule of future minimum payments of capital leases under the agreements together with the present value of the minimum payments as of December 31, 2003:

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

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003**

6. CHANGES IN GENERAL LONG-TERM DEBT - continued

Year Ending December 31,	
2004	\$ 21,797
2005	10,220
2006	10,220
2007	<u>728</u>
Total	71,166
Less - amounts representing interest	<u>(8,753)</u>
Net present value of future payments	<u>\$ 62,413</u>

7. 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, 1998, 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 trust fund activity for the year ended December 31, 2003, relating to the police jury's compliance with the LDEQ agreement:

Balance, December 31, 2002	\$ 209,407
Additions:	
Deposits	40,309
Interest earnings	<u>380</u>
Balance, December 31, 2003	<u>\$ 250,126</u>

TENNES PARISH POLICE JURY
ST. JOSEPH, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2003

7. SANITARY LANDFILL - continued

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 25, 1996, the Tensas Parish Police Jury entered into a Contract of Landfill management with HESI which transfers operation and maintenance of the Tensas 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 Tensas Parish Landfill.

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 Tensas Parish Landfill in the accompanying financial statements.

8. SUMMARY OF GRANT REVENUES

Funding from the following Federal grants were received during the year ended June 30, 2003:

Funding Source and Program	CFDA Number	Revenue Amount
HUD		
Block Grant - Fire Protection	14.218	<u>\$ 57,948</u>

SECTION II - SUPPLEMENTAL INFORMATION SCHEDULES

**TENNESAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 2003**

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.

Gravity 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.

Rosenwald/Texas Reunion Fund - accounts for the costs relating to the improvements made to the property owned 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 Tennessee 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 revenues.

CRIMINAL COURT FUND - created by Section 971.21 of Title 15 of the Louisiana Revised Statute of 1954, 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 at December 31, of each year be transferred to the parish General Fund.

Texas Parish Police Jury
Special Revenue Funds
Page Two

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 committed to the Fire Protection District No. 1 of Texas Parish for subsequent disbursement, by the board of commissioners, for fire protection in the parish.

RURAL DEVELOPMENT FUND - accounts for State of Louisiana grant for the construction of two parking lots for the court house.

THOMAS PUBLIC POLICE DEPT.
BY DEPT. COURTESY
COMMODITY & FINANCIAL - SPECIAL SERVICES FUND

Continuing Interest Sheet - November 15, 2000

Public Works Fund	Health Fund	Ambulance	Criminal Court	Library	Emergency Detachments	Revenue Development Fund	Fire Protection Fund	Naval Detachments	Total
6,460,023	4,939	4,939	0	0	0	0	0	0	1,082,671
290,774	65,950	65,950	4,000	14,000	-	15,000	6,000	-	126,114
183,807	100,000	100,000	11,000	27,000	47,500	260,200	2,400	-	100,000
3,875,441	104,889	104,889	15,000	41,000	47,500	275,200	8,400	-	341,019
1,082,671	290,774	290,774	15,000	41,000	47,500	275,200	8,400	0	3,400,000

ASSETS

Cash and cash equivalents
 Cash with checks
 Receivables
 Due to/from other funds

TOTAL ASSETS

LIABILITIES AND FUND EQUITY

Liabilities
 Amounts and withholdings payable
 Accrued payroll
 Unemployment payables
 Total liabilities

Fund Equities/Net Assets
 Reserve for health claims
 Deferred withholdings
 Total fund equity

TOTAL LIABILITIES AND FUND EQUITY

3,875,441	1,082,671	290,774	15,000	41,000	47,500	275,200	8,400	0	4,001,415
1,082,671	290,774	290,774	15,000	41,000	47,500	275,200	8,400	0	4,001,415
3,875,441	1,082,671	290,774	15,000	41,000	47,500	275,200	8,400	0	4,001,415
1,082,671	290,774	290,774	15,000	41,000	47,500	275,200	8,400	0	4,001,415
1,082,671	290,774	290,774	15,000	41,000	47,500	275,200	8,400	0	4,001,415

**TRAILBLAZER POLICY FUND
OF LOUISIANA, LOUISIANA
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND**

(Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2000)

	Public Works Fund	Health Fund	Sanitation Fund	Committed Fund	Library Fund	Emergency Expenditures	Economic Development Fund	Fire Protection Fund	Board Reimbursement	Total
REVENUES										
Total	1,075,000	29,720	50,720	45,000	73,250	77,750	29,000	15,250		1,305,000
EXPENDITURES										
Current										
Operational expenses										
Salaries										
Travel										
Printing										
Public safety	41,000									41,000
Public works						15,000				15,000
Public utility										
Health and welfare	94,000									94,000
Culture and recreation										
Economic development										
Intergovernmental										
Capital outlay										
Total expenditures	1,075,000	29,720	50,720	45,000	73,250	77,750	29,000	15,250		1,305,000
REVENUES LESS EXPENDITURES										
Total	0	0	0	0	0	0	0	0	0	0
CHANGES IN FUND BALANCES										
Total	0	0	0	0	0	0	0	0	0	0
INITIAL BALANCE										
Total	0	0	0	0	0	0	0	0	0	0
FINAL BALANCE										
Total	0	0	0	0	0	0	0	0	0	0

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

GENERAL INVESTMENT FUND
BY
ST. PETERSBURG, FLORIDA
CONVENTIONAL FIVE YEAR - GENERAL PURPOSE FUND

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2013

	Funds	State	Local	Federal	Grants	Other	Total	Revenues	Expenditures	Residual	Total	Fund Balance	
												Beginning	Ending
GENERAL INVESTMENT FUND - ST. PETERSBURG, FLORIDA													
Operating revenues:													
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating revenues:	28,247	-	-	5,000	-	-	33,247	33,247	-	-	-	-	33,247
Operating transfers:	(3,000)	-	-	-	-	-	(3,000)	-	-	-	-	-	(3,000)
	<u>25,247</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>30,247</u>	<u>30,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,247</u>
Total other financing sources:													
	20,000	-	-	-	-	-	20,000	-	-	-	-	-	20,000
	<u>45,247</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>50,247</u>	<u>30,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,247</u>
EXPENSES OF INVESTMENT FUND - ST. PETERSBURG, FLORIDA													
Operating expenses:													
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating expenses:	17,000	-	-	1,000	-	-	18,000	18,000	-	-	-	-	18,000
	<u>17,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
	<u>28,247</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>34,247</u>	<u>48,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,247</u>
	<u>25,247</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>30,247</u>	<u>30,247</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,247</u>

**TOWNS PARKS POLICEMANS
501 KENNEDY BOULEVARD
CONVENTSONAL PENSION FUND—SPECIAL SERVICES RETIRE—PENSION INVESTMENTS**

Combining Balance Sheet, December 31, 2003

Description	Fixed		Graded (Energy Related)		State Collective Fund	Leasible Net Fund	Residual Trust Dividend Fund	Total
	\$K	\$M	\$K	\$M				
Cash and cash equivalents	1,485,044	1	40,444	0	24,287	0	0	1,549,862
Cash with terms	0	0	0	0	0	0	0	0
Receivables	0	0	0	0	0	0	0	0
TOTAL ASSETS	1,485,044	1	40,444	0	24,287	0	0	1,549,862
Liabilities								
Accounts payable	0	0	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND NET ASSETS	1,485,044	1	40,444	0	24,287	0	0	1,549,862

**WORLD FARMER POLICE DEPT
ST. JOHNSVILLE, GEORGIA
GOVERNMENTAL FUND TYPE - SPECIAL SERVICE FUNDS - POLICE VARIOUS FUNDS**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
for the Year Ended December 31, 2011

	Revenue		Security Exchange Earnings		Grants Collected	Licenses Fees	Miscellaneous Fees	Total
	2011	2010	2011	2010				
REVENUES								
Fees								
Ad revenue	36,316	46,004	0	0	0	0	0	36,316
Sales and use					10,079			10,079
Intergovernmental revenue								
Street funds	137,126	1,665	1,219			138,739		138,739
Fees, charges and contributions	17,716	199	281			44		18,239
Fine of motor and property	5,085				273			5,358
Total revenues	296,343	57,278	4,519	27,284	11,352	138,739		1,080,215
EXPENDITURES								
Current								
Salaries and administrative	440	1,100	1,441		14,497	498		16,575
Police work	26,610	1,893	2,611		14,497	1,352		36,972
Total expenditures	27,050	2,993	4,052		28,994	1,850		1,080,215
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	269,293	54,285	517	27,284	16,457	136,889		0
OTHER FUNDING ACTIVITIES								
Operating transfers in	26,167							26,167
Operating transfers out								(26,167)
Total other financing revenue	26,167							0

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

**TERRESTRIAL POLICE BUREAU
OF ARIZONA, LABORERS
COMMUNICATIONAL UNION TYPE - SPECIAL SERVICES FUND - PUBLIC WORKS FUND**

Comparing Schedule of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2003

REVENUES:								
Fund	Bal.	Add.	Ded.	Bal.	Fund	Fund	Fund	Fund
PROPERTY TAXES	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
SALES TAX	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
EXPENDITURES:								
Fund	Bal.	Add.	Ded.	Bal.	Fund	Fund	Fund	Fund
PERSONNEL	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
MATERIALS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
CHANGES IN FUND BALANCE	-	-	-	-	-	-	-	-
FUND BALANCE - END OF YEAR	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

**TENNES PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 2003**

CAPITAL PROJECTS FUND

TENNES PARISH HEALTH FACILITY - Accounts for State of Louisiana grants for the Office of Facility Planning. These grant funds are used to reconstruct the Tennes Parish Health Facility.

TEXAS PARKS POLICE FUND
FT. JOSEPH, LOUISIANA

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUND

Combining Balance Sheet - December 31, 2003

	REALER UNIT FUND
ASSETS	
Cash	\$ _____.
LIABILITIES AND FUND EQUITY	
Liabilities - none	_____.
Fund Equity - fund balance Unreserved - undesignated	_____.
TOTAL LIABILITIES AND FUND EQUITY	\$ _____.

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

GOVERNMENTAL FUND TYPE- CAPITAL PROJECTS FUNDS

Continuing Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2011

	HEALTH DEPT FUND
REVENUES	
Intergovernmental revenues:	
State funds	\$ -
EXPENDITURES	
Capital outlay	_____
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-
OTHER FINANCING SOURCES	
Operating transfers (out)	_____ (0)
FUND BALANCE, BEGINNING OF YEAR	_____ 4
FUND BALANCE, END OF YEAR	\$ _____

**TENSAS PARISH POLICE JURY
ST. JOSEPH, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULES
As of December 31, 2003**

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 38:1233, 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 \$40 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 \$50 per diem per meeting.

The board of commissioners of Gravity District No. 2 has elected to receive \$50 per diem per meeting.

The board of commissioners of Gravity District No. 3 has elected to receive \$50 per diem per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

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

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

Schedule of Compensation Paid Police Jurors and Others
For the Year Ended December 31, 1993

<u>Police Jurors</u>	<u>2093</u>
Flex Bell	\$ 14,400
Sam Hillard	14,400
Thomas Hale	14,400
Ralph Merritt	14,400
James Nicholson	14,400
Woodrow W. Wiley, Jr.	14,400
William Trevillion	<u>14,400</u>
Totals	<u>100,800</u>

<u>Greenville Drainage District No. 1</u>	
Woodrow Wiley, Sr.	\$ 300
Calvin Rabb	300
Woodrow Wiley, Jr.	300
Walter Butler	300
Tommy Hale	<u>150</u>
Totals	<u>1,350</u>

<u>Greenville Drainage District No. 2</u>	
James Jackson	\$ 250
Bill Crigler	200
Curt Leake	350
Billy Mitchell	200
LaVance Herring	<u>150</u>
Totals	<u>1,150</u>

<u>Greenville Drainage District No. 3</u>	
Rusty Hatchett	\$ 200
Sidney Lee	200
Clarence Evans	350
George Gray	50
Donald Pollard	<u>50</u>
Totals	<u>850</u>

SECTION III – COMPLIANCE/INTERNAL CONTROL

SWITZER, HOPKINS & MANGE

Certified Public Accountants

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TERREBONNE LOUISIANA 70074

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

Mr. Woodrow Wiley, Jr., President
and Members of the
Tensas Parish Police Jury
St. Joseph, Louisiana

We have audited the primary government financial statements of the Tensas Parish Police Jury as of and for the year ended December 31, 2003, and have issued our report thereon dated September 29, 2004. We have conducted our audit in accordance with auditing standards generally 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 2003-1 and 2003-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tensas 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.

However, we noted one certain matter involving the internal control over financial reporting and its operation that we consider being a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that in our judgement, could adversely affect the Texas Parish Police Jury's ability to record, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2B(3)-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.

This report is intended for the information and use of management of the district and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ferryday, Louisiana
September 29, 2004

Switzer, Hopkins & Minge

**SECTION IV – SCHEDULE OF FINDINGS AND
QUESTIONED COSTS**

TEXAS PARISH POLICE JURY

Schedule of Findings and Questioned Costs Year Ended December 31, 2003

Summary of Audit Results

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

Findings – Financial Statement Audit

2003-1 – Submission of Audited Financial Statements

We noted that the audit report for the year ended December 31, 2003 was due to be completed within six months after the close of the year. The audit report was due no later than June 30, 2004 and was submitted to the Legislative Auditor on October 1, 2004. This is a violation of R.S. 14:515A(3)(a).

The primary reason the audit was submitted after the required due date was the Police Jury did not have its general ledgers and other records available in time for the auditor to perform according to the engagement letter.

We recommend that the Police Jury make arrangements in the future to have its audit completed and submitted to the Legislative Auditor according to State law.

Response: The Texas Parish Police Jury contracted with a CPA firm (other than the auditor) to compile its books and records and train the Police Jury staff. This item is addressed in the response letter.

2003-2 – Monitoring Spending and Current Financial Statements

We noted that the Texas Parish Police Jury did not have available at any time during the year financial statements. Financial statements are needed in order to be able to monitor spending and revenues according to budgeted amounts.

We recommend that the Police Jury work towards having current financial statements compared to the budget available for review by the Juror's and the staff.

Response: The Texas Parish Police Jury agrees with this finding. This item is addressed in the response letter.

2003-3 - General Fixed Asset Listing

The Texas Parish Police Jury did not take a physical inventory during the year. The record of the Jury indicate that \$6,120,059 in general fixed assets are on hand, however the fixed asset records identify only \$1,698,672 in land, buildings and equipment.

We recommend that the Police Jury work towards identifying the unknown fixed assets and maintain a listing of every fixed asset according to GASB-34, which the Jury should comply with for the 2004 reporting period.

Response: The Texas Parish Police Jury agrees with this finding. This item is addressed in the response letter.

TEXAS PARISH POLICE JURY

Summary of Prior Audit Findings December 31, 2002

2002-1 – Spending in Excess of Budget

Finding: The general fund budgeted \$558,560 in expenditures and actually spent \$999,065 during the year. The amount of expenditures was 52% greater than the amount budgeted. Louisiana law requires expenditures to be no more than 5% greater than the amount budgeted.

This finding has been corrected.

2002-1 – Late Filing of Payroll Tax Returns

Finding: We discovered that there were at least nine (9) instances of payroll tax returns or payroll tax deposits being filed after their due date. Penalties of at least \$7,559 were paid for late payroll deposits and payroll tax return filings. Federal and State regulations are clear as to the due dates of payroll tax deposits and payroll tax returns. The Texas Parish Police Jury does not have a regular schedule for payroll tax deposits and preparing and filing payroll tax returns.

This finding has been corrected.

2002-3 – General Fixed Asset Listing

Finding: The Texas Parish Police Jury did take a physical inventory for the year. This had been a finding in the 2001 audit. The inventory listing prepared does not agree with the cost of the fixed assets in the account group and some items listed had no cost included.

This finding continues in the current audit as finding 2003-3.

2002-4 – Over-time Pay Connected to Tri-Delta Standard Housing Grant

Finding: The Texas Parish Police Jury violated its agreement with the Louisiana Housing Authority (LHA) by claiming overtime and charging the payments to the Tri-Delta Standard Housing Assistance for Rural Economies (SHARE) Grant Program when the overtime did not relate to the grant. This finding was investigated by the Louisiana Legislative Auditor and is included in his report dated May 14, 2003.

This finding includes payments to the Secretary-Treasurer of \$5,448 for overtime of which one half was related to the grant. Of the \$5,448, a check for \$481 was voided and \$468 was reimbursed.

This finding has been corrected.

Summary of Prior Audit Findings

Page Two

2012-5 - Sales Tax Paid on Purchases by Police Jury

Finding: We discovered in a test of cash disbursements three (3) purchases from vendors in which the Texas Parish Police Jury paid a total of \$182.37 in sales tax. The Jury is exempt from these sales taxes and they should not have been paid.

This finding has been corrected.

SECTION V - RESPONSE



TENSAS PARISH POLICE JURY

P.O. BOX 1004

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September 15, 2004

Switzer Hopkins & Mauge
Certified Public Accountants
Post Office Box 478
Ferrybay, Louisiana 71334

RE: TENSAS PARISH POLICE JURY
2003 AUDITOR'S REPORT

Dear Mylin:

In response to the Audit Report for the year 2003, I submit answers as follows:

2003-1 The Tensas Parish Police Jury hired the CPA firm of May & Company, Vicksburg, Mississippi, in the latter part of 2003 to recommend an accounting software program, train personnel and transition all accounting records with the office staff. Although, May & Company and the office staff have diligently worked toward this goal, it has taken a more considerable amount of time to complete than at first thought. However, this goal should be completed by the end of September, therefore, in the future, the Auditor will be provided with the complete books for Audit purposes in a more timely manner.

2003-2 The ability to monitor spending will be corrected when the new accounting transition has been completed allowing the Police Jury to be in compliance with the Budget in the future.

Sincerely,

Debbie DeLaune
Secretary/Treasurer