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**RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana**

**Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1999
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 audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-19-2000

**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana

Financial Statements
As of and for the Year Ended June 30, 1999
With Supplemental Information Schedules

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Independent Auditor's Report

Board of Commissioners
Red River Parish Sales And
Use Tax Commission
Coushatta, Louisiana

I have audited the financial statements of the Red River Parish Sales and Use Tax Commission, as of June 30, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Red River Parish Sales and Use Tax Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Red River Parish Sales and Use Tax Commission as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Red River Parish Sales and Use Tax Commission. Such information, except for the schedule on the year 2000 issue which is marked unaudited, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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RED RIVER PARISH SALES AND
USE TAX COMMISSION

Coushatta, Louisiana

Independent Auditor's Report,

June 30, 1999

The year 2000 supplementary information on page 19 is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, I did not audit the information and do not express an opinion on it. In addition, I do not provide assurance that the Red River Parish Sales and Use Tax Commission is or will be year 2000 compliant, that the Red River Parish Sales and Use Tax Commission's remediation efforts will be successful in whole or in part, or that parties with which the Red River Parish Sales and Use Tax Commission does business are or will become year 2000 compliant.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 29, 1999, on the Red River Parish Sales and Use Tax Commission's compliance with laws, regulations, and contracts, and my consideration of the agency's internal control.



West Monroe, Louisiana

December 29, 1999

**FINANCIAL STATEMENTS
(OVERVIEW)**

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	FIDUCIARY FUND TYPE- SALES TAX COLLECTION AGENCY FUND	...ACCOUNT GROUP... GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS				
Cash	\$27,217	\$78		\$27,295
Office furnishings and equipment			\$5,594	5,594
TOTAL ASSETS AND OTHER DEBITS	<u>\$27,217</u>	<u>\$78</u>	<u>\$5,594</u>	<u>\$32,889</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$1,047			\$1,047
Due to others		\$78		78
Total Liabilities	<u>1,047</u>	<u>78</u>	<u>NONE</u>	<u>1,125</u>
Fund Equity:				
Investment in general fixed assets			\$5,594	5,594
Fund balance - unreserved - undesignated	<u>26,170</u>			<u>26,170</u>
Total Fund Equity	<u>26,170</u>	<u>NONE</u>	<u>5,594</u>	<u>31,764</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$27,217</u>	<u>\$78</u>	<u>\$5,594</u>	<u>\$32,889</u>

The accompanying notes are an integral part of this statement.

Statement B

**RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP) Basis and Actual
For the Year Ended June 30, 1999**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Fees, charges, and commissions for services	\$45,100	\$46,883	\$1,783
Use of money and property	400	523	123
Total revenues	<u>45,500</u>	<u>47,406</u>	<u>1,906</u>
EXPENDITURES			
Finance and administrative:			
Current:			
Personal services and related benefits	24,198	24,159	39
Operating services	9,400	10,443	(1,043)
Materials and supplies	4,000	246	3,754
Travel and other charges	1,000	220	780
Capital outlay	6,902	150	6,752
Total expenditures	<u>45,500</u>	<u>35,218</u>	<u>10,282</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	12,188	12,188
FUND BALANCE AT BEGINNING OF YEAR	<u>15,164</u>	<u>13,982</u>	<u>(1,182)</u>
FUND BALANCE AT END OF YEAR	<u>\$15,164</u>	<u>\$26,170</u>	<u>\$41,334</u>

The accompanying notes are an integral part of this statement.

**RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana**

Notes to the Financial Statements
As of and For the Year Ended June 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article VII, Section 3 of the Louisiana Constitution of 1974, the Red River Parish Sales and Use Tax Commission serves as the collector of sales and use taxes for the parish. The commission is comprised of five members, one selected from the Red River Parish School Board, Red River Parish Police Jury, Red River Parish Sheriff's office, the Town of Coushatta, and the Village of Hall Summit, in accordance with a joint agreement of the agencies. The commissioners serve for indefinite terms and without benefit of compensation.

A. REPORTING ENTITY

GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The Red River Parish Sales and Use Tax Commission was created as a political subdivision of the state under the provisions of Article VII, Section 3, of the Louisiana Constitution of 1974. Commission board members are appointed by taxing authorities imposing sales taxes within the parish and are solely accountable for fiscal matters, which include fiscal management for controlling the collection and disbursement of funds. Additionally, the commission is the collector for all sales and use taxes within the parish. Based on the above, the commission was determined to be a separate governmental reporting entity. The commission includes all funds, account groups, activities, et cetera, that are within the primary responsibility of the commission. Certain units of local government over which the commission exercises no primary responsibility, such as the Red River Parish Police Jury, School Board, Assessor, Clerk of Court, and municipalities within the parish, are excluded from the accompanying financial statements. These units of local government are governed by independently elected officials. They are neither controllable by nor answerable to the Red River Parish Sales and Use Tax Commission. Further, their operations do not require the approval of the commission nor is the commission legally or morally responsible for their actions. They are considered separate reporting entities and issue financial statements separate from those of the Red River Parish Sales and Use Tax Commission.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

B. FUND ACCOUNTING

The commission uses funds and account groups to report on financial position and results of 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The commission's current operations require the use of governmental and fiduciary funds as described below:

Governmental Fund Type - General Fund

The General Fund is the principal fund and is used to account for the operations of the commission. The commission's primary source of revenue is fees for the collection of sales and use taxes. General operating expenditures are paid from this fund.

**Fiduciary Fund Type - Sales Tax
Collection Agency Fund**

The Sales Tax Collection Agency Fund is used to account for the collection and distribution of sales and use taxes imposed by the various taxing authorities within the parish. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. All of the fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations as of June 30, 1999.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental and fiduciary 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 commission uses the following practices in recording revenues and expenditures:

Revenues:

Fees for the collection of sales and use taxes are recorded when the commission is entitled to the funds which is normally the same month the taxes are collected.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Based on the above criteria, fees, charges, and commissions for services are treated as susceptible to accrual.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

Expenditures:

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

E. BUDGET PRACTICES

The following presents the budgetary calendar process for the Red River Parish Sales Tax Commission:

During March and April the administrator prepares a preliminary budget for presentation to the commission. In accordance with adopted policies of the commission, the budget document must include the following:

1. A budget message, signed by the administrator, which includes a summary description of the most important features and objectives of the budget.
2. A budget summary listing, by account group.
3. A proposed budget adoption resolution for the town, school board, police jury, sheriff, and village.

The commission then reviews the proposed budget, makes any changes it deems appropriate, and approves the budget for submission to the taxing bodies on or before May 1.

The town, school board, police jury, sheriff, and village no later than June 15, approve or reject the budget.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

During the year, the administrator is authorized, subject to approval of the commission, to make changes within budget classifications as she may deem appropriate. However, any reallocation of budgeted amounts in excess of 5% of total revenues, total expenditures, and/or beginning fund balance, must be approved in advance by the town, school board, police jury, sheriff, and village.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. Budgeted amounts included in the accompanying financial statements include the original budget amounts and any subsequent amendments.

F. CASH

Under state law, the commission may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The commission may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the commission has cash (book balances) totaling \$27,295.

These deposits are stated at cost, which approximates market. 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 (bank balances) at June 30, 1999, total \$27,295 and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees earn from 10 to 15 days vacation leave and from 12 to 18 days sick leave each year depending on length of service. Unused leave may be carried forward to the succeeding year without limitation and is paid to employees upon separation from service.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the general fund when leave is actually taken or when employees are paid for accrued leave under the conditions previously outlined.

**H. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. RISK MANAGEMENT

The sales tax commission is exposed to various risk of loss related to torts, and errors and omission. To handle such risk of loss, the commission maintains surety bond coverage. No claims were paid on the policies during the past three years which exceeded the policies' coverage amounts.

2. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in office furnishings and equipment for the year ended June 30, 1999:

Balance at July 1, 1998	\$5,444
Additions	150
Deletions	<u>NONE</u>
Balance at June 30, 1999	<u>\$5,594</u>

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Notes to the Financial Statements (Continued)

3. PENSION PLAN

Pension costs of the sales and use tax commission reported in the accompanying financial statements is for the employee participating in the federal Social Security System. The sales and use tax commission does not guarantee any of the benefits granted by the Social Security System.

4. CHANGES IN AGENCY FUND BALANCES

A summary of changes in sales tax collection agency fund balance due to others follows:

Balance at July 1, 1998	\$188
Additions	2,682,245
Deductions	<u>(2,682,355)</u>
Balance at June 30, 1999	<u><u>\$78</u></u>

5. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

For the year ended June 30, 1999, the commission had long-term obligations consisting solely of compensated absences. The following is a summary of changes in compensated absences for the year ended June 30, 1999:

Balance at July 1, 1998	\$415
Additions	NONE
Reductions	<u>(415)</u>
Balance at June 30, 1999	<u><u>NONE</u></u>

6. LITIGATION AND CLAIMS

In the opinion of the commission's legal counsel, the commission is not involved in any litigation at June 30, 1999, that would materially affect the financial position of the commission nor is it aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended June 30, 1999

GOVERNMENTAL FUND TYPE - GENERAL FUND

The General Fund is used to account for the general operating expenditures of the commission. Schedule 1 provides a detail of expenditures, by category, for the General Fund.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Expenditures, By Character
For the Year Ended June 30, 1999

PERSONAL SERVICES	
Salaries	\$22,303
Social security contributions	1,341
Medicare taxes	225
Workmen's compensation contributions	290
Total personal services	<u>24,159</u>
OPERATING SERVICES	
Audit costs	2,364
Dues and subscriptions	270
Advertising	30
Postage and box rent	44
Telephone	2,121
Insurance	150
Refunds	1,799
Printing	783
Miscellaneous	2,882
Total operating services	<u>10,443</u>
MATERIALS AND SUPPLIES	
Office supplies	<u>246</u>
TRAVEL AND OTHER	
Travel and other	<u>220</u>
CAPITAL OUTLAY	
Equipment	<u>150</u>
Total expenditures	<u><u>\$35,218</u></u>

**RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended June 30, 1999**

FIDUCIARY FUND TYPE - AGENCY FUND

SALES TAX COLLECTION FUND

Article VII, Section 3 of the Louisiana Constitution of 1974, provides that the commission shall be authorized to serve as the single collector of sales and use taxes in Red River Parish. The Sales Tax Collection Agency Fund is used to account for the collection and distribution of these taxes to the appropriate taxing bodies.

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
FIDUCIARY FUND TYPE - SALES TAX COLLECTION
AGENCY FUND

Schedule of Changes in Balances
Due to Others
For the Year Ended June 30, 1999

DEPOSIT BALANCE AT BEGINNING OF YEAR	\$188
ADDITIONS	
Sales tax collections	2,682,245
DEDUCTIONS	
Taxes distributed to others:	
Red River Parish School Board	1,184,935
Red River Parish Police Jury	592,315
Red River Parish Sheriff	592,669
Town of Coushatta	307,440
Village of Hall Summit	4,895
Other charges	101
Total deductions	2,682,355
 DEPOSIT BALANCE AT END OF YEAR	 \$78

RED RIVER PARISH SALES AND USE TAX COMMISSION
Coushatta, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
As of and For the Year Ended June 30, 1999

YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Red River Parish Sales and Use Tax Commission has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the commission. The commission has identified the sales tax collection system as requiring year 2000 remediation. All testing and validation of the system has been performed.

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

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws, regulations, and contracts, and the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana

I have audited the financial statements of the Red River Parish Sales and Use Tax Commission as of and for the year ended June 30, 1999 ended and have issued my report thereon dated December 29, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Red River Parish Sales and Use Tax Commission's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

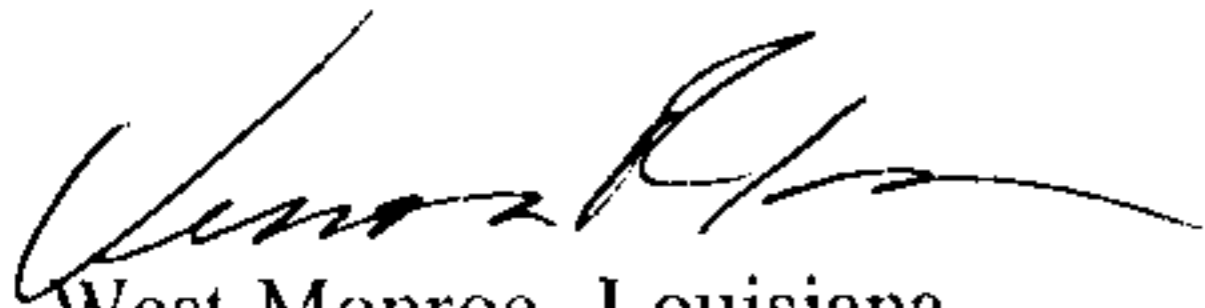
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Red River Parish Sales and Use Tax Commission's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned

RED RIVER PARISH SALES AND USE
TAX COMMISSION
Coushatta, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1999

functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Red River Sales and Use Tax Commission and management of the commission's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to be "James R. [unclear]", written in a cursive style.

West Monroe, Louisiana
December 29, 1999

RED RIVER PARISH SALES AND
USE TAX COMMISSION
Coushatta, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Red River Parish Sales and Use Tax Commission.
2. No instances of noncompliance material to the financial statements of Red River Parish Sales and Use Tax Commission were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

RED RIVER PARISH SALES AND
USE TAX COMMISSION
Coushatta, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

There were no audit findings reported in the audit for the year ended June 30, 1998.